Department of Workforce Services (DWS) Single Audit Findings

DECEMBER 15, 2015

Office of the
Utah State Auditor

Scope of Audit

- DWS portion of the statewide federal compliance audit for the fiscal year ended June 30, 2015
  - Low Income Heating Assistance Program
  - Workforce Investment Act
  - Child Care
  - Temporary Assistance for Needy Families
  - Refugee and Entrant Assistance
  - Employment Services
  - Medicaid Third-party Liability & Eligibility

Findings and Recommendations

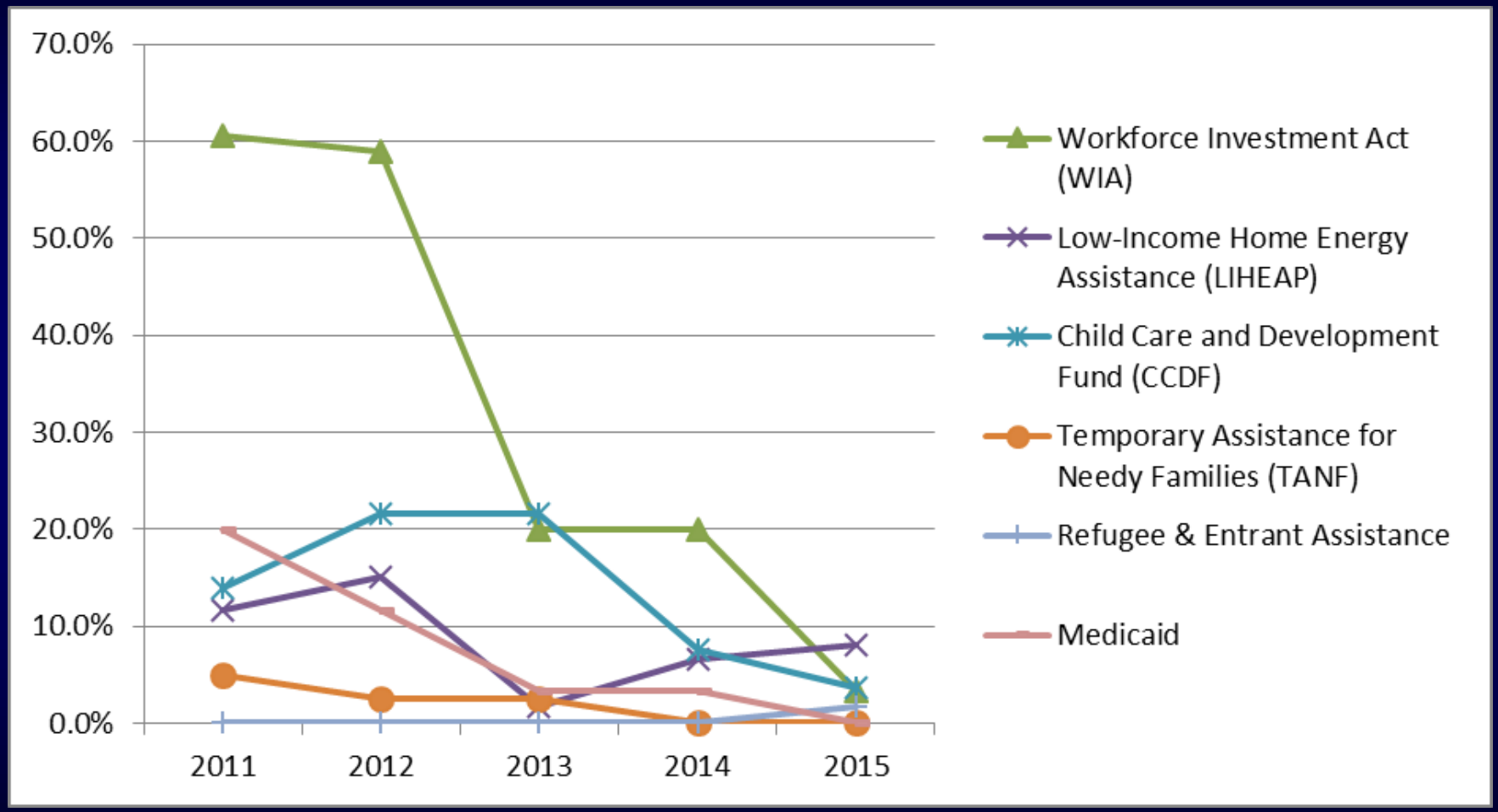
2014 Audit Results

- 12 Findings & Recommendations
- Approximately $390,000 of questioned costs
- 1 Material Weakness related to Internal Controls
- No Material Noncompliance

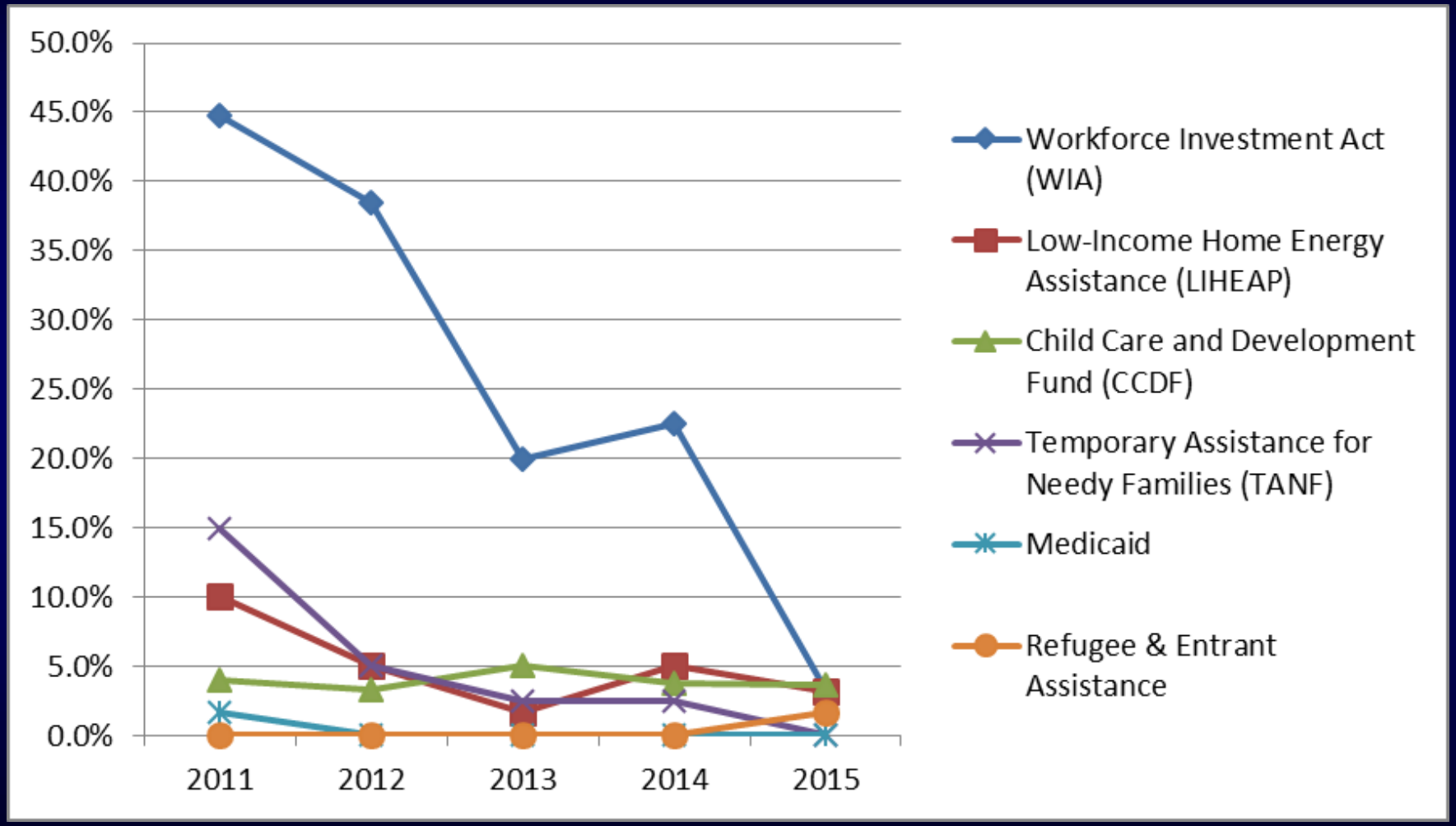
2015 Audit Results

- 12 Findings & Recommendations
- Approximately $3,900 of questioned costs
- **0** Material Weaknesses related to Internal Controls
- No Instances of Material Noncompliance

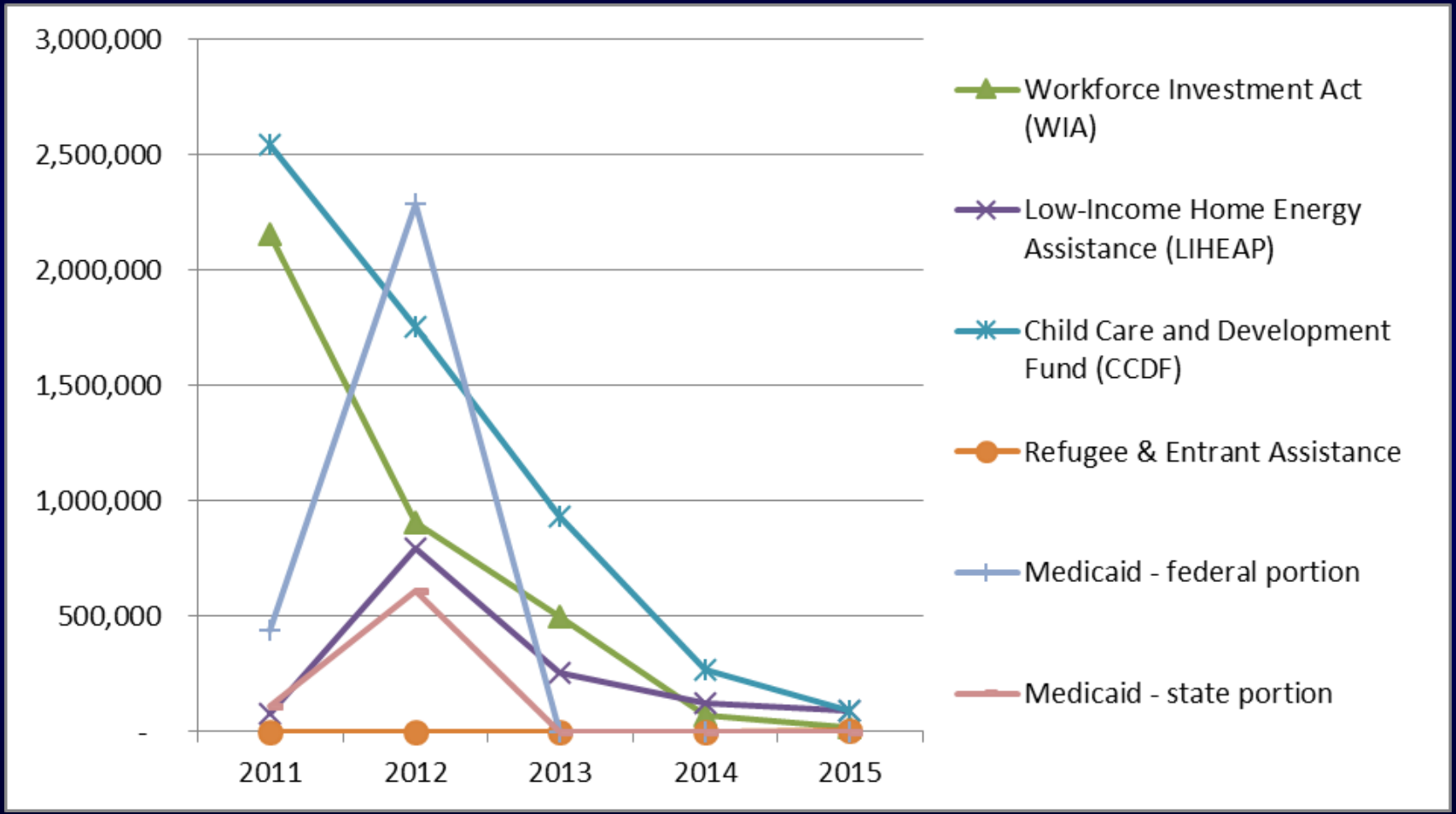
Errors in Cases Tested



Cases Tested with Questioned Costs



Projected Questioned Costs



Other Findings & Recommendations

- Non-compliance with Cash Management Requirements (1 Program)
- Reporting Errors (4 Programs)
- Inadequate Controls over Allocation of Employee Leave (3 Programs)
- Untimely Monitoring of Subrecipient Reports (1 Program)

Summary

- Multiple, extremely large-dollar grants
  - Complex federal program requirements
- Decrease in number of errors identified
  - Multi-year trend for large programs
- Opportunities for continued improvement still exist

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