Department of Workforce Services (DWS) Single Audit Findings

December 15, 2015
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

- Workforce Investment Act (WIA)
- Low-Income Home Energy Assistance (LIHEAP)
- Child Care and Development Fund (CCDF)
- Temporary Assistance for Needy Families (TANF)
- Refugee & Entrant Assistance
- Medicaid
Cases Tested with Questioned Costs

- Workforce Investment Act (WIA)
- Low-Income Home Energy Assistance (LIHEAP)
- Child Care and Development Fund (CCDF)
- Temporary Assistance for Needy Families (TANF)
- Medicaid
- Refugee & Entrant Assistance

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Projected Questioned Costs

- Workforce Investment Act (WIA)
- Low-Income Home Energy Assistance (LIHEAP)
- Child Care and Development Fund (CCDF)
- Refugee & Entrant Assistance
- Medicaid - federal portion
- Medicaid - state portion
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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