

From: [Leider, Mary \(SAO\)](#)
To: Mahbuba.Choudhury@treasury.gov
Bcc: [Busch, Cavan \(SAO\)](#); [Brownell, Jim \(SAO\)](#)
Subject: SAO Response to PRR #6147 - Single Audit
Date: Friday, April 12, 2024 10:05:00 AM
Attachments: [image001.png](#)
[PRR6147_Completed.zip](#)

Dear Mahbuba Choudhury,

The Office of the Washington State Auditor has completed our response to your public records request sent in via email, as follows:

THIS REQUEST IS BEING SUBMITTED BY ASSISTANT DIRECTOR JIM BROWNELL BASED ON AN EMAIL FROM THE US DEPARTMENT OF TREASURY. THEY HAVE GIVEN US A DEADLINE OF APRIL 12, 2024. TYPICALLY, WE PROVIDE YOU WITH WORKPAPER REFERENCES AND ASK THAT YOU PULL THE RECORDS. HOWEVER, THE REQUEST IS VERY SPECIFIC ABOUT THE AUDIT EXCEPTIONS. DUE TO THAT FACT, CAVAN AND HIS TEAM WILL WORK TO COMPILE THE RESPONSE AND PROVIDE IT TO YOU IN TIME TO FULFILL THE REQUEST. PLEASE LET US KNOW IF YOU HAVE ANY QUESTIONS/CONCERNS.

Hello Mr. Cavan Busch, Hope all is well. By way of introduction, my name is Mahbuba Choudhury, Remediation Analyst at the U.S. Department of the Treasury's Office of Capital Access (OCA). As required by 2 C.F.R. Part 200.513, Treasury is currently reviewing State of Washington's Single audit reports issued by the Office of the Washington State Auditor. In accordance with 2 C.F.R. § 200.521, Treasury is required to issue a management decision letter in response to the audit findings pertaining to Treasury's programs listed in the report. State of Washington's FY 2021 and 2022 single audit reports identified several material weaknesses in internal control over compliance/material noncompliance for programs funded by the U.S. Department of the Treasury.

To take appropriate next steps related to Department of Commerce's findings, Treasury is requesting the following information:

1. Finding#2021-013: CRF Program • Names of the 12 subrecipients for small business assistance program, 11 subrecipients for rental assistance program and 11 subrecipients for local government program for whom Department of Commerce did not complete fiscal reviews. • Detail of nine subrecipient expenditures questioned during the testing (such as name of the subrecipients, expenditure amount tested, transaction date, invoice#, description, document#, result of the testing including questioned costs etc.).

2. Finding#2022-016: ERA Program • Names of the 35 ERA1 subrecipients

and 12 ERA2 subrecipients for whom Department of Commerce did not complete fiscal reviews. • Detail of 54 subrecipient expenditures questioned during the testing (such as name of the subrecipients, expenditure amount tested, transaction date, invoice#, description, document#, result of the testing including questioned costs etc.).

3. Finding#2022-019: SLFRF Program • Names of the 20 subrecipients for whom Department of Commerce did not perform fiscal reviews. • Names of the seven subrecipients for whom the fiscal reviews completed were insufficient. • Detail of 37 subrecipient expenditure questioned during the testing (such as name of the subrecipient, expenditure amount tested, transaction date, invoice#, description, document#, result of the testing including questioned costs etc.).

Treasury requests that the above information be provided in an excel format no later than April 5th, 2024. Please do not hesitate to reach out to me with any question or if you need additional time to provide the requested information. Thanks. Regards, Mahbuba Choudhury Audit and Compliance Resolution Team (ACT) Office of Capital Access U.S. Dept. of the Treasury (202)770-6085

In response, we have attached all the responsive records found to fulfill your request with us. Please let us know if you have any questions, concerns or issues regarding this request. We will now consider this closed.

Sincerely,



Mary Leider, CPRO

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