

Financial Compliance Audit
2023 Audit Cycle

June 17, 2024

Job #	Title	Audit Contact	Phase of Audit			Anticipated Report Availability
			Planning	Fieldwork	Reporting	
22-02	Single Audit	Karen Simpson	Complete	In process	In process	September
23-03	Public Health and Human Services	Katie Majerus	In process	In process	In process	*
23-31	University of Montana Compliance	Kelly Zwang	Complete	In process	In process	*
23-32	Montana State University Compliance	Kelly Zwang	Complete	In process	In process	*
23-33	Department of Labor	Delsi Osmanson	Complete	Complete	Complete	*
23-35	Department of Transportation	Courtney Johnson	Complete	Complete	Complete	*
23-30	State Lottery	Jeane Carstensen-Garrett	Complete	In process	In process	September
23-36	Department of Fish, Wildlife and Parks	Mary Currin	In process	In process	In process	December*
23-37	Office of Public Instruction	Jessica Curtis	Complete	In process	In process	December*
23-38	Department of Agriculture	Adam Hefeneider	In process	In process	In process	December
23-39	Department of Livestock	Shandell VanDonsel	Complete	In process	In process	December

 In process
 Complete

* Federal and Financial Findings Included in the Single Audit or Statewide Audit Reports

Program	Agency	Phase of Audit	
		Planning	Fieldwork
Medicaid	Public Health and Human Services	In Process	Complete
Supplemental Nutrition Assistance Program (SNAP)	Public Health and Human Services	Complete	Complete
SNAP Pandemic EBT	Public Health and Human Services	Complete	Complete
Temporary Assistance for Needy Families (TANF) Cluster	Public Health and Human Services	Complete	Complete
Child Care Development Fund Cluster	Public Health and Human Services	Complete	Complete
Foster Care	Public Health and Human Services	Complete	Complete
Children's Health Insurance Program	Public Health and Human Services	In Process	Complete
Immunization Cooperative Agreements	Public Health and Human Services	Complete	Complete
Adoption	Public Health and Human Services	Complete	Complete
Epidemiology and Lab Capacity for Infectious Diseases	Public Health and Human Services	Complete	Complete
Fish & Wildlife Cluster	Department of Fish, Wildlife and Parks	Complete	Complete
Highway Planning & Construction Cluster	Department of Transportation	Complete	Complete
Formula Grants for Rural Areas (Transit)	Department of Transportation	Complete	Complete
Student Financial Assistance	Montana State University University of Montana	In Process	Complete
Research & Development Cluster	Montana State University University of Montana	Complete	Complete
Education Stabilization Fund	University of Montana Montana State University Office of Public Instruction	Complete	Complete
Child Nutrition Cluster	Office of Public Instruction	Complete	Complete
Special Education Cluster (IDEA)	Office of Public Instruction	Complete	Complete
Title 1	Office of Public Instruction	Complete	Complete
Comprehensive Literacy Development	Office of Public Instruction	In Process	Complete
Unemployment Insurance	Department of Labor	Complete	Complete
Section 8 Project-Based Cluster	Department of Commerce	Complete	Complete
Housing Voucher Cluster	Department of Commerce	Complete	Complete
Emergency Rental Assistance	Department of Commerce	Complete	Complete
1332 State Innovation Waivers	State Auditor's Office	Complete	Complete
National Guard Operations & Maintenance	Department of Military Affairs	Complete	Complete
Disaster Relief Fund	Department of Military Affairs	Complete	Complete
American Rescue Plan Act	Department of Commerce	Complete	Complete
State & Local Fiscal Recovery Funds	Department of Natural Resources & Conservation Governor's Office - Central Reporting Central testing - Lost Revenue	Complete	Complete

- Traditional High Risk Type A - Testing Required
- Traditional High Risk Type A With Added ARPA/CARES Funding - Testing Required
- Pandemic Related High Risk Type A - Testing Required
- In Process
- Complete
- Selected High Risk Type B

Financial Compliance Audit
2024 Audit Cycle

June 17, 2024

Job #	Title	Audit Contact	Phase of Audit			Anticipated Report Availability
			Planning	Fieldwork	Reporting	
24-04	Board of Investments	Kelly Zwang				January
24-07	Board of Housing	Steven Althoff				January
24-08	Public Employees' Retirement Board	Courtney Johnson				January
24-09	Teachers' Retirement Board	Adam Hefeneider				January
24-10	University of Montana Financial	Chris Darragh				February
24-11	Montana State University Financial	Mary Currin				February
24-01	Statewide Audit	Jessie Curtis				
24-02	Single Audit					
24-06	Commissioner of Higher Education	Katie Majerus				
24-13	Administration	Courtney Johnson				*
24-14	Revenue	Kelly Zwang				*
24-15	Corrections	Mary Currin				*
24-16	Environmental Quality					*
24-17	Natural Resources & Conservation	Delsi Osmanson				*
24-18	Justice	Chris Darragh				
24-19	Secretary of State					
24-20	State Auditor					
24-23	Governor's Office					
24-25	Military Affairs					*
24-26	Public Service Regulation					
24-27	Judicial Branch					
24-30	State Lottery					

 In process

 Complete

* Proposed - Federal and Financial Findings Included in the Single Audit or Statewide Audit Reports