

Federal  
Single Audit

# MONTANA SINGLE AUDIT REPORT

*For the Two Fiscal Years Ended  
June 30, 2019*



# REPORT CONTENT

- *Section A - Fiscal Year 2019*  
*Financial Statements and SEFA*
- *Section B – Fiscal Year 2018*  
*Financial Statements and SEFA*



# REPORT CONTENT

- *Section C – Federal Program Information*
  - Independent Auditor’s Report (page C-1)*
  - Summary of Auditor’s Results (page C-13)*
  - Financial and Federal Findings (page C-15)*
- *Section D – Corrective Action Plan*
- *Section E – Summary Schedule of Prior Audit Findings*



# MAJOR THRESHOLD

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FY 2019 SEFA Total	\$ 3,923,475,795
FY 2018 SEFA Total	\$ 3,974,165,284
Beginning Loan Balances	( \$ 535,088,704 )
Adjust for Duplication	( \$ 9,375,000 )
	0.3%
<b>Major Program Threshold</b>	<b>\$22,059,532</b>

# MAJOR PROGRAM IDENTIFICATION

*Page C-14*

23 Federal Programs, including:

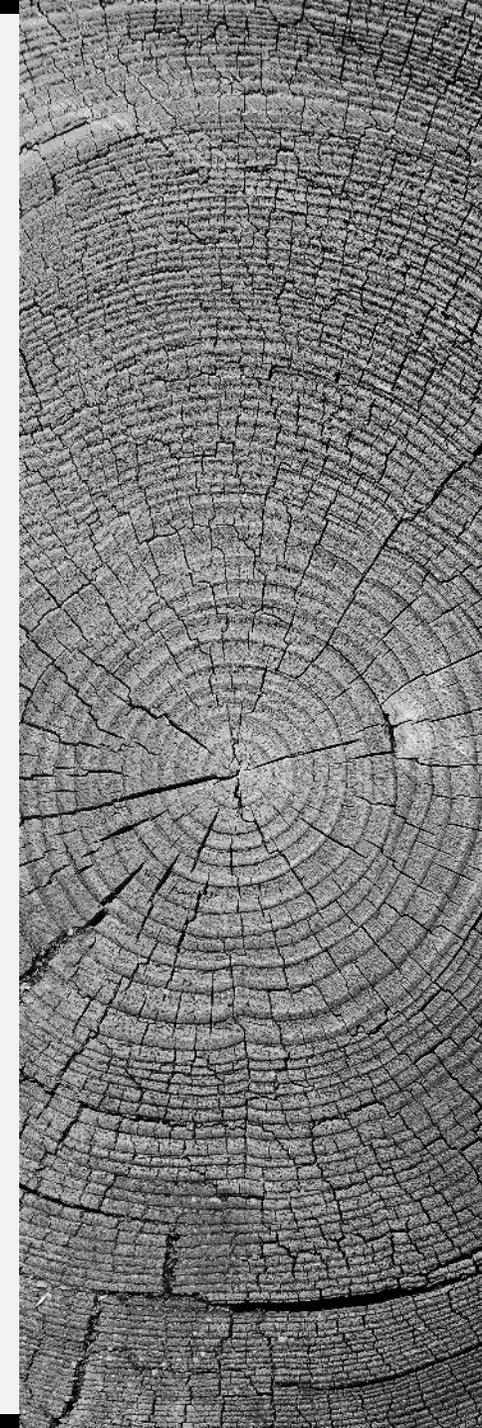
- Medicaid Cluster
- TANF Cluster
- Research and Development Cluster
- Fish & Wildlife Cluster
- Unemployment Insurance
- Highway Planning and Construction Cluster



# RESULTS OF AUDIT

*Page C-1*

<b>Reason for Qualified or Adverse Opinion</b>	<b>Number of Major Programs Impacted</b>
Allowable Costs/Cost Principles	5
Special Tests and Provisions	5
Cash Management	4
Subrecipient Monitoring	4
Activities Allowed/Unallowed	3
Eligibility	2
Reporting	2
Matching, Level of Effort, Earmarking	2
Procurement, Suspension and Debarment	2
Period of Performance	1



# RESULTS OF AUDIT

<b>Internal Control Findings</b>	<b>Number of Internal Control Issues by Type</b>
Material Weaknesses	36 (page C-9)
Significant Deficiencies	12 (page C-11)

Total Questioned Costs - \$91.4 million



# SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

*Page E-3*

<b>Prior Audit Finding</b>	<b>Current Status</b>
2016-17 Audit (31 findings)	18 Fully Implemented 12 Partially Implemented 1 No Longer Relevant
2014-15 Audit (27 findings) (9 findings not fully corrected)	5 Fully Implemented 3 Partially Implemented 1 No Longer Relevant



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