

Crosswalk of Single Audit Sections/Findings into Related Agency Blue Cover Audit Report									
Single Audit Report Contents						Agency Blue Cover Information			
Single Audit Section #	Description (Including <u>Impacted Federal Program</u> , where Applicable)	Material Non-Compliance Identified	Significant Deficiency in Internal Controls Identified	Material Weakness in Internal Controls Identified	Known or Likely Questioned Costs Identified for FY20 and FY21	Agency	Report#	Recommendation #	LAC Presentation Month/Year
<b>Financial Reporting Findings (1)</b>									
2021-1	FY20 and FY21 actuarial soundness of retirement systems	X				MPERA	#20-08A #20-08B	#1 PAR Section	March 2021 April 2022
2021-2	FY21 Department of Administration internal controls over financial reporting			X		Statewide Audit	#20-01B	#1	April 2022
2021-3	FY21 Department of Labor and Industry (DLI) internal controls over financial reporting			X		DLI	#21-15	#1	June 2022
2021-4	FY21 Public Health and Human Services (PHHS) internal controls over the Schedule of Expenditures of Federal Awards			X		PHHS	#21-14	#19	June 2022
2021-5	FY21 Montana State University (MSU) internal controls over recording capital asset activity		X			MSU	#21-11	#1	June 2022
2021-6	FY21 University of Montana (UM) internal controls over recording capital asset activity		X			UM	#21-10	#1	June 2022
2021-7	FY20 PHHS internal controls over CHIP and Medicaid benefits (financial reporting)		X			Statewide Audit	#20-01B	Discussed in Chapter 1	March 2021
<b>Federal Compliance Findings - Major Federal Programs</b>									
2021-001	<b><u>National Guard Military Operations and Maintenance (O&amp;M) Projects:</u></b> Internal controls over and compliance with federal regulations for costs split between state and federal funds		X		X	Department of Military Affairs (DMA)	#20-25	#1	June 2021
2021-002	<b><u>Federal Highway Planning and Construction Cluster:</u></b> Internal controls over and compliance with certified payroll requirements	X		X		Montana Department of Transportation (MDT)	#21-17	#1	February 2022
2021-003	<b><u>Formula Grants for Rural Areas:</u></b> Compliance with procurement requirements.	X	X		X	MDT	#21-17	#2	February 2022
2021-004	<b><u>Formula Grants For Rural Areas:</u></b> Compliance with subrecipient monitoring requirements.	X	X			MDT	#21-17	#3	February 2022
2021-005	<b><u>Formula Grants for Rural Areas:</u></b> Recovery of questioned costs		X		X	MDT	#21-17	#4	February 2022
2021-006	<b><u>Coronavirus Relief Fund:</u></b> Internal controls over Business Stabilization Grant Program activities and related questioned costs.		X		X	Montana Department of Commerce (Commerce)	#21-16	#1	April 2022
2021-007	<b><u>Coronavirus Relief Fund:</u></b> Internal controls over and compliance with required communications with subrecipients	X		X		Commerce	#21-16	#2	April 2022

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2021-008	<b>Coronavirus Relief Fund:</b> Controls Over and Compliance with Subrecipient Monitoring Requirements for the Tourism Safety Grant Program			X		Commerce	#21-16	#3	April 2022
2021-009	<b>Coronavirus Relief Fund:</b> Live Entertainment Grant subrecipient monitoring activities				X	MDT	#21-17	#5	February 2022
2021-010	<b>Coronavirus Relief Fund:</b> Internal controls over and compliance with required communications with subrecipients	X		X		Department of Administration (2)			
2021-011	<b>Coronavirus Relief Fund:</b> Internal controls over and compliance with required communications with subrecipients	X		X		PHHS	#21-14	#4	June 2022
2021-012	<b>Coronavirus Relief Fund:</b> Duplicated payments under the Quarantine Isolation program		X		X	PHHS	#21-14	#9	June 2022
2021-013	<b>Emergency Rental Assistance:</b> Ineligible and potentially fraudulent applications				X	Commerce	#21-16	#4	April 2022
2021-014	<b>Disaster Grants - Public Assistance:</b> Internal controls over and compliance with Federal Financial Assistance Transparency Act (FFATA) reporting	X	X			DMA (2)			
2021-016	<b>Presidentially Declared Disaster Assistance to Individuals and Households - Other Needs:</b> Internal controls over and compliance with reporting requirements.			X		DLI	#21-15	#6	June 2022
2021-017	<b>Unemployment Insurance:</b> Internal controls over and compliance with Benefit Accuracy Measurement quality control requirements.	X	X			DLI	#21-15	#5	June 2022
2021-018	<b>Unemployment Insurance:</b> Internal controls over and compliance with requirements governing benefit payment amounts	X		X	X	DLI	#21-15	#3	June 2022
2021-019	<b>Unemployment Insurance:</b> Internal controls over and compliance with benefit overpayment recovery requirements	X		X		DLI	#21-15	#4	June 2022
2021-020	<b>Unemployment Insurance:</b> Internal controls over Pandemic Unemployment Assistance information system processing		X			DLI	#21-15	#2	June 2022
2021-021 2021-022 2021-023	<b>Student Financial Assistance Programs Cluster:</b> Internal controls over and compliance with information technology security requirements.	X		X		Various	#20DP-03	#1, #2, #3, and #4	April 2022

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2021-024	<u>Student Financial Assistance Programs Cluster</u> : Internal controls over Direct Loan reconciliation requirements		X			MSU	#21-13	#1	June 2022
2021-025	<u>Student Financial Assistance Programs Cluster</u> : Internal controls over cost of attendance calculations		X			MSU	#21-13	#1	June 2022
2021-026	<u>Student Financial Assistance Programs Cluster</u> : Internal controls over and compliance with Perkins loan requirements.	X		X		MSU	#21-13	#2	June 2022
2021-027	<u>Student Financial Assistance Programs Cluster</u> : Internal controls over cost of attendance calculations		X			UM	#21-12	#1	June 2022
2021-028	<u>Student Financial Assistance Programs Cluster</u> : Internal controls over and compliance with return of Title IV funds	X		X	X	UM	#21-12	#2	June 2022
2021-029	<u>Student Financial Assistance Programs Cluster</u> : Internal controls over and compliance with enrollment reporting requirements	X		X		UM	#21-12	#3	June 2022
2021-030	<u>Student Financial Assistance Programs Cluster</u> : Internal controls over and compliance with Direct Loan reconciliation requirements	X		X		UM	#21-12	#4	June 2022
2021-031	<u>Student Financial Assistance Programs Cluster</u> : Internal controls over and compliance with reporting requirements	X		X		UM	#21-12	#5	June 2022
2021-032	<u>Student Financial Assistance Programs Cluster</u> : Internal controls over and compliance with Perkins loan requirements	X		X		UM	#21-12	#6	June 2022
2021-033	<u>Student Financial Assistance Programs Cluster</u> : Internal controls over and compliance with Perkins loan requirements	X		X		UM	#21-12	#7	June 2022
2021-034	<u>Research &amp; Development Cluster</u> : Internal controls over and compliance with equipment management requirements	X		X		UM	#21-12	#8	June 2022
2021-035	<u>Title I Grants to Local Educational Agencies, Special Education Cluster (IDEA), and Education Stabilization Fund</u> : Internal controls over and compliance with subrecipient monitoring requirements	X		X		Office of Public Instruction (OPI)	#21-19	#2	June 2022

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2021-036	<b>Education Stabilization Fund:</b> Internal controls over and compliance with requirements for payments to subrecipients	X		X	X	OPI	#21-19	#3	June 2022
2021-037	<b>Education Stabilization Fund:</b> Internal controls over and compliance with reporting requirements	X		X		OPI	#21-19	#4	June 2022
2021-038	<b>Title I Grants to Local Educational Agencies and Education Stabilization Fund:</b> Internal controls over and compliance with FFATA reporting requirements	x		X		OPI	#21-19	#5	June 2022
2021-039	<b>Child Nutrition Cluster:</b> Internal controls over and compliance with donated food inventory requirements	X		X		OPI	#21-19	#6	June 2022
2021-040	<b>Child Nutrition Cluster:</b> Internal controls over information system payment processing		X			OPI	#21-19	#7	June 2022
2021-041	<b>Special Education Cluster (IDEA):</b> Internal controls over allocations, maintenance of effort, and period of performance requirements		X			OPI	#21-19	#10	June 2022
2021-042	<b>Child Nutrition Cluster and Education Stabilization Fund:</b> Internal controls over and compliance with cash management requirements	X		X		OPI	#21-19	#12	June 2022
2021-043	<b>Title I Grants to Local Educational Agencies:</b> Internal controls over and compliance with earmarking requirements	X		X	X	OPI	#21-19	#8	June 2022
2021-044	<b>Title I Grants to Local Educational Agencies:</b> Internal controls over and compliance with requirements for removing students from a cohort	X		X		OPI	#21-19	#9	June 2022
2021-045	<b>SNAP Cluster and Temporary Assistance for Needy Families:</b> Internal controls over and compliance with requirements related to activities of the EBT service provider	X	x	X		PHHS	#21-14	#16	June 2022
2021-046	<b>Medicaid Cluster and CHIP:</b> Internal controls over and compliance with eligibility requirements	X		X	X	PHHS	#21-14	#1	June 2022
2021-047	<b>Medicaid Cluster and CHIP:</b> Internal controls over eligibility redeterminations			X		PHHS	#21-14	#3	June 2022
2021-048	<b>CHIP:</b> Internal controls over and compliance with age limitations	X		X		PHHS	#21-14	#2	June 2022

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2021-049	<b>Medicaid Cluster:</b> Internal controls over and compliance with confidentiality agreement requirements	X		X		PHHS	#21-14	#15	June 2022
2021-050	<b>CHIP:</b> Internal controls over activities of the claims processing vendor		X			PHHS	#21-14	#17	June 2022
2021-051	<b>Foster Care - Title IV-E:</b> Internal controls over and compliance with required communications with subrecipients	X		X		PHHS	#21-14	#4	June 2022
2021-052	<b>Epidemiology and Laboratory Capacity for Infectious Diseases (ELC):</b> Internal controls over and compliance with required communications with subrecipients	X		X		PHHS	#21-14	#4	June 2022
2021-053	<b>Temporary Assistance for Needy Families:</b> Internal controls over and compliance with required communications with subrecipients	X		X		PHHS	#21-14	#4	June 2022
2021-054	<b>Epidemiology and Laboratory Capacity for Infectious Diseases (ELC):</b> Internal controls over and compliance with requirements related to subrecipient post-award monitoring	X		X		PHHS	#21-14	#5	June 2022
2021-055	<b>Epidemiology and Laboratory Capacity for Infectious Diseases (ELC):</b> Internal controls over and compliance with requirements related to proper classification of agreements with subrecipients	X		X		PHHS	#21-14	#7	June 2022
2021-056	<b>Temporary Assistance for Needy Families:</b> Internal controls over reporting		X			PHHS	#21-14	#10	June 2022
2021-057	<b>Low-Income Home Energy Assistance:</b> Internal controls over reporting		X			PHHS	#21-14	#10	June 2022
2021-058	<b>CCDF Cluster:</b> Internal controls over matching requirements			X		PHHS	#21-14	#11	June 2022
2021-059	<b>CCDF Cluster:</b> Internal controls over and compliance with childcare provider inspection requirements	X		X		PHHS	#21-14	#18	June 2022
2021-060	<b>CCDF Cluster:</b> Internal controls over grant application documentation		X			PHHS	#21-14	#6	June 2022
2021-061	<b>Foster Care - Title IV-E:</b> Internal controls over and compliance with requirements for payments to subrecipients	X		X	X	PHHS	#21-14	#8	June 2022

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2021-062	<b>Epidemiology and Laboratory Capacity for Infectious Diseases (ELC):</b> Internal controls over and compliance with requirements for payments to subrecipients	X		X	X	PHHS	#21-14	#8	June 2022
2021-063	<b>Temporary Assistance for Needy Families, Foster Care - Title IV-E, CHIP, and Medicaid Cluster:</b> Internal controls over and compliance with requirements related to cost allocation	X		X	X	PHHS	#21-14	#12	June 2022
2021-064	<b>Temporary Assistance for Needy Families:</b> Internal controls over and compliance with FFATA reporting	X		X		PHHS	#21-14	#13	June 2022
2021-065	<b>Foster Care - Title IV-E:</b> Internal controls over and compliance with FFATA reporting	X		X		PHHS	#21-14	#13	June 2022
2021-066	<b>Epidemiology and Laboratory Capacity for Infectious Diseases (ELC):</b> Internal controls over and compliance with FFATA reporting	X		X		PHHS	#21-14	#13	June 2022
2021-067	<b>Foster Care - Title IV-E:</b> Internal controls over and compliance with reporting requirements	X		X		PHHS	#21-14	#14	June 2022
Federal Compliance Findings - Non-Major Federal Programs									
2021-015	<b>Emergency Management Performance Grants:</b> Unsupported grant reimbursements		Not Applicable (3)		X	DMA	#20-25	#2	June 2021
2021-068	<b>Fish and Wildlife Cluster:</b> Unsupported time charged to federal grant funds		Not Applicable (3)		X	Fish, Wildlife, and Parks	#21-18	Not Currently Know (4)	Not Yet Presented (4)
2021-069	<b>Grants to States:</b> Compliance with state policy and federal regulations related to employee bonuses		Not Applicable (3)		X	Montana State Library	#21-23	Not Currently Know (4)	Not Yet Presented (4)

(1) These items also appear in the Report on Internal Controls and Over Compliance include in the State of Montana audit report, for the applicable fiscal year indicated in the description column. The FY20 audit is the #20-01A report, and the FY21 audit is the #20-01B report.  
 (2) These findings were identified in fiscal year 2021 off-cycle work in support of Single Audit, and therefore have not yet been published in an agency blue cover report presented to the LAC. We have indicated the administering agency instead of the report and recommendation number.  
 (3) These findings are at programs not tested as major federal programs, so these items are not applicable under the federal regulations.  
 (4) These findings originated from the regularly-scheduled biennial Financial-Compliance audit underway at the indicated agencies. No blue cover report has yet been issued for these audit report.