



Auditor of Public Accounts
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Auditor Harmon Releases Second Volume of Statewide Single Audit for Fiscal Year 2022

Second volume reviews compliance by state government agencies for federal dollars expended

FRANKFORT, Ky. (March 27, 2023) – Today, the office of Auditor Mike Harmon released Volume Two of the Statewide Single Audit of Kentucky (SSWAK) for Fiscal Year 2022. Volume Two of the SSWAK covers compliance with federal requirements for federal funds expended by state government.

The Commonwealth of Kentucky spent more than \$21.6 billion in cash and noncash awards received from the federal government in Fiscal Year 2022, which represents a decrease of \$987.8 million compared to federal funds spent by the Commonwealth during Fiscal Year 2021, and an increase of \$4.1 billion compared to federal funds spent by the Commonwealth during Fiscal Year 2020.

Volume Two of the SSWAK contains 16 findings that identify issues within the Kentucky Cabinet for Health and Family Services (CHFS), Kentucky Department of Agriculture, Kentucky Department of Workforce Development, and the Kentucky Office of Unemployment Services (OUI).

“Of the 16 findings in our SSWAK Volume Two report nearly two-thirds, or 11 of the 16 findings, are repeat findings from the second volume of SSWAK for Fiscal Year 2021,” said Auditor Harmon. “I implore those state government agencies who have repeat findings to follow the recommendations of our auditors and take immediate steps to address them. We owe it to the people of the Commonwealth to be good stewards of their federal tax dollars.”

The Fiscal Year 2022 SSWAK Volume Two report also has four findings that are carryover issues from Volume One of the SSWAK for FY22. Of the 16 findings in Volume Two, two findings have questioned costs that total over \$97,000.

You can review the Volume Two SSWAK report [here](#). Volume One of the SSWAK, which Auditor Harmon's office released in February, can be viewed [here](#).

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