

Single Audit of the State of Florida for the Fiscal Year Ended June 30, 2016 A-77-17-00005



April 2017

Office of Audit Report Summary

Objective

To report internal control weaknesses, noncompliance issues, and unallowable costs identified in the single audit to the Social Security Administration (SSA) for resolution action.

Background

The Florida Auditor General conducted the single audit of the State of Florida. SSA is responsible for resolving single audit findings related to its disability programs. Florida Department of Health (FDOH) is the Florida Disability Determination Services' parent agency.

Findings

The single audit reported FDOH charged a \$34,839 expenditure to the incorrect fiscal year grant award.

In addition, the single audit reported an excessive balance in the Florida Department of Management Services' Purchasing Trust Fund on June 30, 2015, which may require a refund to the Government. The single audit identified multiple Federal programs, including SSA, responsible for resolving this finding. However, the Department of Health and Human Services (HHS) will resolve this finding on the Government's behalf. Therefore, we are bringing this matter to your attention, but we are not making a recommendation.

Recommendation

We recommend that SSA verify FDOH established appropriate procedures to charge expenditures to the correct fiscal year grant award.