

Single Audit of the State of Minnesota for the Fiscal Year Ended June 30, 2020

A-77-21-00004



July 2021

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.

Background

A single audit is an organization-wide financial statement and Federal awards audit of a non-Federal entity that expends \$750,000 or more in Federal funds in 1 year. It assures the Government that a non-Federal entity maintains adequate internal controls and generally complies with program requirements. Non-Federal entities typically include State and local governments, Indian tribes, universities, and nonprofit organizations.

The Minnesota Office of the Legislative Auditor conducted the single audit of the State of Minnesota. SSA is responsible for resolving single audit findings related to its disability programs. The Department of Employment and Economic Development (DEED) is the Minnesota Disability Determination Services' parent agency.

Findings

The single audit reported the following.

- DEED did not receive SSA regional office approval to incur charges, totaling \$75, that were not included in the approved fee schedule.
- Back-up timesheet approvers did not document the reason for their approval, as required.

SSA's Disability Program Administrator for Minnesota confirmed the Minnesota Disability Determination Service and DEED implemented internal controls to address these findings. Therefore, we did not make recommendations in this report.