

**Single Audit of the State of Tennessee for the Fiscal Year
Ended June 30, 2011
A-77-13-00010**



May 2013

Office of Audit Report Summary

Objective

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

Background

The Tennessee Comptroller of the Treasury conducted the single audit of the State of Tennessee. SSA is responsible for resolving single audit findings related to its Disability Insurance program. The Department of Human Services (DHS) is the Tennessee Disability Determination Section's (DDS) parent agency.

Finding

DHS did not follow State information system security policies, which may result in an increased risk of fraudulent activity or loss of data.

Recommendation

SSA should verify that DHS has implemented procedures to ensure effective system access controls.