

**Single Audit of the State of New Hampshire for the Fiscal Year
Ended June 30, 2012
A-77-14-00001**



November 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

KPMG, LLP conducted the single audit of the State of New Hampshire. SSA is responsible for resolving single audit findings related to its Disability Insurance program. The Department of Education (NH-DE) is the New Hampshire Disability Determination Services' (DDS) parent agency.

Finding

The single audit reported that NH-DE did not consistently maintain detailed documentation to support cash draws for DDS administrative expenses. Therefore, the audit could not determine if NH-DE minimized the time between the cash draws and the actual cash outlay for the expenses as required by Federal regulation.

Recommendation

We recommend SSA verify NH-DE established appropriate procedures to document cash draws.