

# **Single Audit of the State of Wisconsin for the Fiscal Year Ended June 30, 2018**

**A-77-19-00006**



**May 2019**

**Office of Audit Report Summary**

<b>Objective</b>
To report internal control weaknesses, non-compliance issues, and unallowable costs identified in the single audit to the Social Security Administration (SSA) for resolution action.
<b>Background</b>
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 is intended to assure the Government that a non-Federal entity has adequate internal controls in place and is generally in compliance with program requirements. Non-Federal entities typically include States, local governments, Indian tribes, universities, and non-profit organizations.
The State of Wisconsin Legislative Audit Bureau conducted the single audit of the State of Wisconsin. SSA is responsible for resolving single audit findings related to its disability programs. The Wisconsin Department of Health Services (DHS) is the Wisconsin Disability Determination Services' (DDS) parent agency.

## **Finding**

The single audit reported the Wisconsin DHS did not have adequate procedures to minimize the time that elapsed between Federal cash draws and the related disbursements. The Department of Health and Human Services will resolve this finding on the Government's behalf. Therefore, we are not making a recommendation.