

Single Audit of the Commonwealth of Pennsylvania for the Fiscal Year Ended June 30, 2012

A-77-14-00004



December 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 Pennsylvania Auditor General and KPMG LLP conducted the single audit of the Commonwealth of Pennsylvania. SSA is responsible for resolving single audit findings related to its Disability programs. The Department of Labor and Industry (L&I) is the Pennsylvania Bureau of Disability Determination's (BDD) parent agency.

Finding

The single audit reported the Pennsylvania BDD understated the hours submitted on the *Time Report of Personnel Services for Disability Determination Services* (Form SSA-4514) for two quarters ending December 31, 2011 and June 30, 2012. The errors occurred due to weaknesses in internal controls related to the preparation, review, and approval of the reports.

Recommendation

We recommend that SSA verify that appropriate procedures are in place to ensure the accuracy of Form SSA-4514.