

Single Audit of the Commonwealth of Pennsylvania for the Fiscal Year Ended June 30, 2011

A-77-13-00011



May 2013

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 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 Insurance program. The Department of Labor and Industry (L&I) is the Pennsylvania Bureau of Disability Determination's parent agency.

Finding

The single audit reported L&I carried forward approximately \$1.8 million from prior SSA reimbursements. L&I should have expended these funds before it requested additional SSA funds. However, since L&I drew additional funds before it expended the \$1.8 million, the Commonwealth of Pennsylvania owes interest on these funds in the amount of \$2,119.

Recommendation

The single audit identified multiple Federal programs, including SSA, responsible for resolving this finding. However, the Department of Health and Human Services plans to resolve this finding on the Government's behalf. Therefore, we are bringing this matter to your attention, but we are not making a recommendation.