

**Single Audit of the State of Colorado for the Fiscal Year Ended  
June 30, 2011  
A-77-13-00008**



**April 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 Colorado State Auditor conducted the single audit of the State of Colorado. SSA is responsible for resolving single audit findings related to its Disability Insurance program. The Colorado Department of Human Services (CDHS) is the Colorado Disability Determination Services' parent agency.

**Findings**

The single audit reported that CDHS did not maintain documentation of personnel activity to support actual time spent on each Federal program, including SSA's disability programs.

**Recommendations**

SSA should ensure CDHS developed adequate procedures to document personnel costs charged to its programs.