

**Single Audit of the State of New Jersey for the Fiscal Year
Ended June 30, 2013
A-77-14-00017**



August 2014

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

KPMG LLP and the New Jersey State Auditor conducted the single audit of the State of New Jersey. SSA is responsible for resolving single audit findings related to its Disability programs. The Department of Labor and Workforce Development (LWD) is the New Jersey Disability Determination Services' (DDS) parent agency.

Finding

The single audit reported LWD did not submit to SSA the Form SSA-871 *State Agency Schedule for Equipment Purchases for SSA Disability Programs* for the quarters ending September 30, 2012, December 31, 2012, March 31, 2013, and June 30, 2013.

Recommendation

We recommend that SSA verify that LWD implemented appropriate procedures to ensure timely submission of the Form SSA-871.