

**Single Audit of the State of West Virginia for the Fiscal Year  
Ended June 30, 2015  
A-77-16-00011**



**August 2016**

**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 for resolution action.

**Background**

Ernst & Young LLP conducted the single audit of the State of West Virginia. The Social Security Administration is responsible for resolving single audit findings related to its disability programs. The Division of Rehabilitation Services within the Department of Education and the Arts is the West Virginia Disability Determination Services' parent agency.

**Finding**

The single audit reported payroll transactions for salaried employees did not have the appropriate supervisory approval.

**Recommendation**

We recommend that the Social Security Administration ensure the Department of Rehabilitation Services implemented appropriate policies and procedures for supervisory review of payroll and non-payroll transactions.