

Management Advisory Report

Single Audit of the State of Utah for
the Fiscal Year Ended June 30, 2013

Single Audit of the State of Utah for the Fiscal Year Ended June 30, 2013 A-77-14-00016



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

The Utah State Auditor conducted the single audit of the State of Utah. SSA is responsible for resolving single audit findings related to its Disability programs. The Utah State Office of Rehabilitation is the Utah Disability Determination Services' (DDS) parent agency.

Findings

The single audit reported inaccuracies in the *State Agency Report of Obligations for SSA Disability Programs* (Form SSA-4513) and the *Time Report of Personnel Services for Disability Determination Services* (Form SSA-4514) for the quarter ended September 30, 2012.

Recommendation

We made recommendations to SSA in a prior report for corrective actions on these findings. We confirmed that SSA took the appropriate corrective actions to address these findings. The corrective actions occurred subsequent to the auditor reporting the findings in the current single audit. Therefore, we will not repeat the recommendations.

MEMORANDUM

Date: August 5, 2014 **Refer To:**

To: Gary S. Hatcher
Senior Advisor
Records Management and Audit Liaison Staff

From: Inspector General

Subject: Single Audit of the State of Utah for the Fiscal Year Ended June 30, 2013 (A-77-14-00016)

This report presents the Social Security Administration's (SSA) portion of the single audit of the State of Utah for the Fiscal Year ended June 30, 2013.¹ Our objective was to report internal control weaknesses, noncompliance issues, and unallowable costs identified in the single audit to SSA for resolution action.

The Utah State Auditor performed the audit. The results of the desk review conducted by the Department of Health and Human Services (HHS) concluded that the audit met Federal requirements. In reporting the results of the single audit, we relied entirely on the internal control and compliance work performed by the Utah State Auditor and the reviews performed by HHS. We conducted our review in accordance with the Council of the Inspectors General on Integrity and Efficiency's *Quality Standards for Inspection and Evaluation*.

For single audit purposes, the Office of Management and Budget assigns Federal programs a Catalog of Federal Domestic Assistance (CFDA) number. SSA's Disability Insurance (DI) and Supplemental Security Income (SSI) programs are identified by CFDA number 96. SSA is responsible for resolving single audit findings reported under this CFDA number.

The Utah Disability Determination Services (DDS) performs disability determinations under SSA's DI and SSI programs in accordance with Federal regulations. The DDS is reimbursed for 100 percent of allowable costs. The Utah State Office of Rehabilitation is the Utah DDS' parent agency.

The single audit reported inaccuracies in the *State Agency Report of Obligations for SSA Disability Programs* (Form SSA-4513) and the *Time Report of Personnel Services for Disability Determination Services* (Form SSA-4514) for the quarter ended September 30, 2012.² The corrective action plan indicates a new accountant was trained in completing the reports and a

¹ State of Utah, *Single Audit Report Fiscal Year Ended June 30, 2013* <http://financialreports.utah.gov/saoreports/2013/2013SingleAuditReportStateofUtah.pdf> (last viewed July 18, 2014).

² Id. at findings 2013-041 and 2013-042.

review and approval process is in place to ensure the reports are accurate prior to submission to SSA.

We made recommendations to SSA in a prior report for corrective actions on these findings.³ We confirmed that SSA took the appropriate corrective actions to address these findings. The corrective actions occurred subsequent to the auditor reporting the findings in the current single audit. Therefore, we will not repeat the recommendations.

If you have questions, please contact Shannon Agee at (877) 405-7694, extension 18802 or Shannon.Agee@ssa.gov.



Patrick P. O'Carroll, Jr.

Attachment

cc:

Lynn Bernstein

³ SSA OIG, Management Advisory Report, *Single Audit of the State of Utah for the Fiscal Year Ended June 30, 2012* (A-77-14-00002), November 2013.

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