
**OFFICE OF
THE INSPECTOR GENERAL**

SOCIAL SECURITY ADMINISTRATION

**SINGLE AUDIT OF THE
STATE OF NEW MEXICO
DEPARTMENT OF EDUCATION
FOR THE FISCAL YEAR ENDED
JUNE 30, 2001**

January 2003

A-77-03-00007

**MANAGEMENT
ADVISORY REPORT**



Mission

We improve SSA programs and operations and protect them against fraud, waste, and abuse by conducting independent and objective audits, evaluations, and investigations. We provide timely, useful, and reliable information and advice to Administration officials, the Congress, and the public.

Authority

The Inspector General Act created independent audit and investigative units, called the Office of Inspector General (OIG). The mission of the OIG, as spelled out in the Act, is to:

- Conduct and supervise independent and objective audits and investigations relating to agency programs and operations.**
- Promote economy, effectiveness, and efficiency within the agency.**
- Prevent and detect fraud, waste, and abuse in agency programs and operations.**
- Review and make recommendations regarding existing and proposed legislation and regulations relating to agency programs and operations.**
- Keep the agency head and the Congress fully and currently informed of problems in agency programs and operations.**

To ensure objectivity, the IG Act empowers the IG with:

- Independence to determine what reviews to perform.**
- Access to all information necessary for the reviews.**
- Authority to publish findings and recommendations based on the reviews.**

Vision

By conducting independent and objective audits, investigations, and evaluations, we are agents of positive change striving for continuous improvement in the Social Security Administration's programs, operations, and management and in our own office.



SOCIAL SECURITY

MEMORANDUM

Date: January 16, 2003

Refer To:

To: Candace Skurnik
Acting Director
Management Analysis and Audit Program Support Staff

From: Assistant Inspector General
for Audit

Subject: Management Advisory Report: Single Audit of the State of New Mexico, Department of Education, for the Fiscal Year Ended June 30, 2001 (A-77-03-00007)

This report presents the Social Security Administration's (SSA) portion of the single audit of the State of New Mexico, Department of Education (DoE), for the Fiscal Year ended June 30, 2001. Our objective was to report internal control weaknesses, noncompliance issues, and unallowable costs identified in the single audit to SSA for resolution action.

Chester W. Mattocks, Certified Public Accountant (CPA) performed the audit. Results of the desk review conducted by the United States Department of Education (USDOE) have not been received. We will notify you when the results are received if USDOE determines the audit did not meet Federal requirements. In reporting the results of the single audit, we relied entirely on the internal control and compliance work performed by the CPA and the reviews performed by USDOE.

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 New Mexico 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 DoE, Division of Vocational Rehabilitation (DVR) is the New Mexico DDS' parent agency.

The single audit disclosed the following findings:

1. DoE accounting records and official State accounting records were not reconciled timely. The corrective action plan indicated that its new accounting system will ensure timely reconciliations (Attachment A, Page 1).
2. DoE cash draw records (including Federal grant balance records) and the State Treasurer's Federal cash draw records were not reconciled, which resulted in an unresolved DDS cash balance of \$676. The corrective action plan indicated that improved reconciliation procedures were implemented and all unresolved cash balance differences were corrected (Attachment A, Pages 2-3 and 6).
3. DoE vouchers were not posted to the general ledger timely. The corrective action plan indicated that its new accounting system will allow for timely postings (Attachment A, Pages 2-3).
4. DDS did not encumber \$63,692 of its year-end medical expenditures. The corrective action plan indicated that procedures would be implemented to properly encumber year-end medical expenditures in its financial system (Attachment A, Page 5).
5. Expenditures related to vocational rehabilitation services were not documented in accordance with Federal requirements. The corrective action plan indicated that employees were informed of proper documentation procedures (Attachment A, Page 7).

We recommend that SSA ensure DoE implemented proper procedures to:

1. Reconcile accounting and cash draw records with State accounting records.
2. Post payment vouchers to the general ledger.
3. Encumber year-end DDS medical expenditures.
4. Document vocational rehabilitation expenditures in accordance with Federal requirements.

The single audit also disclosed the following findings that may impact DDS operations although they were not specifically identified to SSA. We bring these matters to your attention as they represent potentially serious service delivery and financial control problems for the Agency.

- Financial status reports were not submitted timely (Attachment B, Page 1).
- Staff took annual leave without advance approval (Attachment B, Page 2).

Page 3 - Candace Skurnik

- Internal Revenue Service form W-4 could not be located for one employee (Attachment B, Page 2).

Please send copies of the final Audit Clearance Document to Mark Bailey in Kansas City and Paul Wood in Baltimore. If you have questions contact Mark Bailey at (816) 936-5591.



Steven L. Schaeffer

Steven L. Schaeffer

Attachments

**STATE OF NEW MEXICO
DEPARTMENT OF EDUCATION**

**SCHEDULE OF FINDINGS AND, QUESTIONED COSTS (continued)
FOR THE YEAR ENDED JUNE 30 2001**

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

This finding applies to each of the Department's major programs.

01-1- RECONCILIATION TO DFA

Statement of finding: The State Department of Education did not reconcile its trial balances to the final DFA balances as of June 30, 2001 in a timely manner. Reconciliations were not completed until December 2001. It also appears that monthly reconciliations were not being done in the latter half of fiscal 2001.

Criteria: DFA requires state agencies to reconcile their records to the DFA reports on a monthly basis.

Questioned Costs: None

Effect: The State Department of Education was not in compliance with DFA requirements. Numerous adjustments were made to both the Department's records and DFA records. Several receipts were posted as "receipts held in suspense" at DFA and remained there all year.

Cause: Turnover and the shortages in staff meant that there weren't trained individuals available to reconcile for part of the year.

Recommendation: The State Department of Education should reconcile to DFA in a timely manner as required.

Management's Response: The SDE agrees with this finding. Reconciliations were not completed in a timely manner due to staff shortages resulting from retirements and resignations. The SDE has a highly complex number of funding sources resulting in a large learning curve for new staff. Temporary experienced personnel were hired to assist in catching up the reconciliations. First priority was to reconcile the prior year and then proceed in reconciling the new fiscal year. The current State Department of Education accounting package is antiquated and is very complex and cumbersome, which makes reconciling a lengthy and difficult process. It is not an integrated system and is supported by an exorbitant number of individually created spreadsheets. A new accounting system has been purchased and will be implemented July 1, 2002. This will place the Department in a position of having real time data and timely reconciliations.

For the current fiscal year ending June 30, 2002, the SDE has begun an aggressive reconciliation process. The Department has hired multiple highly experienced temporary staff, including a former NM State Treasurer Cash manager and two former DFA Financial managers, to assist staff with mentoring and catch-up. To avoid a recurrence of forgotten or missed deadlines, managers will implement and monitor a task schedule. A consistent process of reconciling from source document to schedules to general ledger to DFA to State Treasurer and to internal and Federal Reports has been implemented. All current year reconciliations will be current by April 30, 2002.

**STATE OF NEW MEXICO
DEPARTMENT OF EDUCATION**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)
FOR THE YEAR ENDED JUNE 30, 2001**

We have begun a reassessment of all financial policies and procedures and we are assessing the organizational structure of the Finance, Transportation, and Administrative Services Division to ensure that critical financial functions, such as reconciliations, are documented and kept current, that they comply with DFA requirements, and that staff are trained properly.

This finding applies to each of the Department's major programs.

01-2 - RECONCILIATIONS OF CASH HELD IN STATE TREASURER'S FUNDS

Statement of finding: During the reconciliation to DFA performed in December 2001, the Department found that federal funds drawn from the U.S. Department of Education in the amount of \$10,311,921.91 were returned to the U.S. Department of Education by Wells Fargo Bank. This reduction in cash was shown on the DFA records and the DFA reconciliation to the State Treasurer's Office. However, the State Department of Education was not aware of it. It would appear that the State Department of Education has not been reviewing the cash reconciliation provided by DFA.

Criteria: Although cash reconciliations are prepared by DFA, it is the State Department of Education's responsibility to ensure the correctness of the reconciliations and monitor the balance.

Questioned Costs: None

Effect: Distributions were made to the schools based on this drawdown. As a result, DFA showed a deficit as of June 30, 2001. Fortunately, the State Department of Education was able to draw the funds again in December 2001.

Cause: Lack of oversight of the cash reconciliation process was the major cause.

Recommendation: The State Department of Education should review the monthly DFA cash reconciliations as part of their own cash reconciliation on a monthly basis.

Management's Response: The SDE agrees with this finding. Please refer to finding 01-1 for the Department's response. In addition, the Fiscal Services Unit is now verifying the electronic transfer of funds and deposits with the Office of the State Treasurer and against federal reports to prevent this situation from occurring again.

This finding applies to each of the Department's major programs.

01-6 - VOUCHERS NOT POSTED TIMELY - FISCAL YEAR 2001

Statement of finding: Vouchers were not posted in a timely manner to the general ledger.

Criteria: Good internal control dictates that transactions should be posted in a timely manner.

**STATE OF NEW MEXICO
DEPARTMENT OF EDUCATION**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)
FOR THE YEAR ENDED JUNE 30.2001**

Questioned Costs: None.

Effect: Transaction totals from the general ledger could not be relied upon. Thus, records were not ready for audit.

Cause: Department records were not maintained in a timely manner.

Recommendation: All vouchers should be posted timely and reconciled to subsidiary records.

Management's Response: The SDE partially agrees with this finding. In addition to what has been described in the cause above, the current accounting system was not compatible with new DFA requirements, which included changes in the account number fields to include requirements for "ORG" codes on documents from Performance-Based Budget Agencies and a requirement for bar coding on all documents. It was hoped that our current system with minor modification could accommodate some of the mandatory changes; however, that was not possible. A short-term solution has been implemented with the use of the DFA "GUI" system for processing purchase orders and payment vouchers. As a long-solution, the SDE has purchased a new financial package that will meet all financial requirements and will be implemented July 1, 2002. A training plan for staff using the new financial package is in place and has been scheduled for the month of June 2002.

This finding applies to each of the Department's major programs.

**01-8 - (FEDERAL) RECONCILIATION TO THE U.S. DEPARTMENT OF EDUCATION
"GAPS" SYSTEM**

Statement of finding: Formal reconciliations of grant balances to the amount reported by the U.S. Department of Education electronic reporting system or "GAPS" were not being done on a quarterly basis.

Criteria: The U.S. Department of Education requires grantees to reconcile their records of remaining grant balances to the GAPS system as part of control over cash management, on a quarterly basis.

Questioned Costs: None

Effect: The State Department of Education is not in compliance with cash management requirements. Misspostings to the general ledger between federal programs were not noticed and corrected by SDE staff on a timely basis.

Cause: New staff were not trained in this area. Also, staff shortages made it difficult to do timely reconciliations.

**STATE OF NEW MEXICO
DEPARTMENT OF EDUCATION**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)
FOR THE YEAR ENDED JUNE 30 2001**

This finding applies to each of the Department's major programs. The Questioned Costs apply to 84.027A - IDEA-B.

**01-10 - FLOWTHROUGH DISBURSEMENT AND SEVERANCE TAX BOND SCHEDULES
NOT RECONCILED**

Statement of finding: a) The schedules prepared by the State Department of Education of the disbursements by district and by program, did not reconcile to the general ledger for many programs. It was also noted during testing that some disbursements were posted to the wrong school districts on the schedules; b) Of six districts tested by confirmation, one district received a duplicate payment in the amount of \$113,505 for the IDEA-B Program; and c) Some severance tax bond receivable schedules were not reconciled to DFA reports.

Criteria: Good, accounting practices require that supporting schedules reconcile to the general ledger and to DFA reports. Also, reports generated to send out to the local school districts should be accurate.

Questioned Costs: Known questioned costs: \$113,505.

Effect: These schedules could not be relied upon for test purposes. Amounts reported to local school districts were in error for some programs.

Cause: There were vouchers not recorded or reconciled in the wrong district on the supporting schedules. There were vouchers and deposits not posted on the general ledger or incorrectly posted.

Recommendation: Supporting schedules should be reconciled to the general ledger on a regular basis and to available DFA reports.

Management's Response: The SDE is providing training and guidance to new staff that oversee flow through disbursements of General Obligation and Severance Tax bonds. Schedules are being reconciled between the General ledger and the DFA for the current fiscal year. The process will be automated upon implementation of the new Accounting system July 1, 2002.

This finding applies to each of the Department's major programs.

01-12 - TIMELY POSTING OF ACTIVITY TO THE GENERAL LEDGER - FISCAL YEAR 2002

Statement of finding: During the testing performed for accounts payable, it was noted that as of December 31, 2001, the State Department of Education had not yet posted any payment vouchers to their general ledger for the fiscal year ending June 30, 2002.

Criteria: Each agency of the state is required to keep its own records.

Questioned Costs: None

**STATE OF NEW MEXICO
DEPARTMENT OF EDUCATION**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)
FOR THE YEAR ENDED JUNE 30, 2001**

Effect: The State Department of Education was not keeping its own records in fiscal year 2002 as of December 31, 2001. DFA reports had to be relied on to determine the completeness of testing for accounts payable and other events that happened after year end.

Cause: Shortages in staff and a pending change in accounting systems caused the lag in entering vouchers to the general ledger.

Recommendation: An internal general ledger should be maintained and up to date at all times.

Management's Response: The SDE agrees with this finding. In addition to what has been described in the cause above, the current accounting system was not compatible with new DFA requirements, which included changes in the account number fields to include requirements for "ORG" codes on documents from Performance-Based Budget Agencies and a requirement for bar coding on all documents. It was hoped that our current system with minor modifications could accommodate some of the mandatory changes; however, that was not possible. The SDE has purchased a new financial package that will meet all financial requirements and will be implemented July 1, 2002. Also, please note response with Finding 01-1.

84.126A - Rehabilitation Services - Vocational Rehabilitation
93.802 - Disability Determination

01-13 - DVR ENCUMBRANCES

Statement of finding: The Division of Vocational Rehabilitation did not properly encumber \$12,953 of year end expenditures, while the Disability Determination Section did not encumber \$63,692 of year end expenditures.

Criteria: Encumbrances provide assurance that proposed expenditures are allowed by the budget and help ensure that budgets will not be over expended according to state statute.

Questioned Costs: None

Effect: Both the DVR and DDS budget expenditures were understated.

Cause: Encumbrances were not properly accounted for.

Recommendation: The Division of Vocational Rehabilitation and the Disability Determination Section should ensure that its newly installed accounting system will properly account for encumbrances. Additionally both DVR and DDS should implement year end procedures to ensure that all outstanding expenditures are properly encumbered.

**STATE OF NEW MEXICO
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**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)
FOR THE YEAR ENDED JUNE 30, 2001**

Management's Response: The Disability Determination Service (Fund 501) did not establish encumbrances for their medical evaluations requests (MER's) at year end as had been the accepted practice for several years between DVR and DFA. Consultive Examination (CE's) authorized between June 18, 2001 and June 28, 2001 were not encumbered due to the DFA cut-off date for year end closing (June 18th), which did not allow posting of encumbrances after this date. DDS is not able to halt their obligation of activities for consulting examinations during this time period. DVR's Financial staff worked with the State of New Mexico Department of Financial Administration (DFA) to allow these FYE 2001 expenditures to be paid out of the current FYE 2002 budget period and to allow DDS to budget additional funds to cover these additional expenditures which will be reimbursed by the federal government.

DVR (Fund 500) did have certain expenditures which were not properly encumbered.

DVR's Financial Unit will work with program staff to ensure that all year end expenditures are properly identified for encumbrance at year end through the MIP financial system at 2002 year end.

84.126A - Rehabilitation Services - Vocational Rehabilitation
93.802 - Disability Determination

01-14 - DVR - UNLOCATED CASH DIFFERENCES

Statement of finding: The Division of Vocational Rehabilitation and the Disability Determination Section had the following unlocated cash differences as of June 30, 2001:

Division of Vocational rehabilitation	\$ 1,245.00
Disability Determination Section	<u>(675.71)</u>
Total	<u>\$ 569.29</u>

Criteria: Unlocated cash differences between the New Mexico Department of Finance and Administration and the accounting records of DVR and DDS should be resolved without exception.

Questioned Costs: None

Effect: DDS and DVR's cash balances were overstated.

Cause: DDS and DVR's internal cash balances were not properly reconciled to the New Mexico Department of Finance and Administration cash balances.

Recommendation: The Division of Vocational Rehabilitation and the Disability Determination Section should implement procedures to ensure that cash is properly reconciled and that all unlocated cash differences are fully investigated and resolved.

**STATE OF NEW MEXICO
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**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)
FOR THE YEAR ENDED JUNE 30, 2001**

Management's Response: The Division of Vocational Rehabilitation and the Disability Determination Section have implemented reconciliation procedures to identify cash balance differences between DVR and DDS and The Office of the State Treasurer. As of July 1, 2001, all cash differences have been identified that dated as far back as 1993. Journal vouchers were submitted to DFA to reduce known reconciled differences, however certain residual balances remained in their respective funds. The above mentioned amounts are unlocatable and will require adjustment to DFA in order to adjust our internal records.

84.126A - Rehabilitation Services - Vocational Rehabilitation
93.802 - Disability Determination

01-15 - DVR CASE AUDIT

Statement of finding: Out of sixty cases examined, it was found that:

1. One plan could not be found where a plan was required.
2. One expenditure took place that was not authorized by the client's plan.
3. No authorization could be found in the client's file to support an expenditure.

Criteria: Expenditures spent on behalf of clients of DVR services must fall within a client's plan, these expenditures must be supported by proper authoritative documentation, and must be spent within the dates directed by the client's plan.

Questioned Costs: None

Effect: Expenditures spent which do not meet the compliance regulations established by the federal grantor could cause the expenditure to be considered a questioned cost, or could lead to penalties assessed by the federal grantor.

Cause: Established procedures were not followed by DVR personnel.

Recommendation: DVR should review its documentation procedures as they pertain to case services.

Management's Response: In regards to items 1 though 3 above, we concur with the finding and offer the following response:

- Item 1. The issue has been communicated to the caseload staff regarding the appropriate procedure. Further training will be provided as needed.
- Item 2. These issues have been communicated to the caseload staff regarding the appropriate procedures. Further training will be provided as needed.

**STATE OF NEW MEXICO
DEPARTMENT OF EDUCATION**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)
FOR THE YEAR ENDED JUNE 30 2001**

Item 3. A copy of the authorization (screen print if original not available) will be inserted into the case file to provide required supporting documentation. Staff have been advised on appropriate procedure.

84.126A - Rehabilitation Services - Vocational Rehabilitation

93.802 - Disability Determination

**STATE OF NEW MEXICO
DEPARTMENT OF EDUCATION**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)
FOR THE YEAR ENDED JUNE 30, 2001**

Recommendation: Ending grant balances by: program, by grant year, should be reconciled to a quarterly report of remaining grant balances from the GAPS system. Such reconciliations are important to ensure that drawdowns recorded in the general ledger are accurate and that the U.S. Department of Education has correctly recorded the drawdowns on their system.

Management's Response: The SDE agrees with this finding. Please refer to Finding 01-1. In addition, it is anticipated that all reconciliations will be complete by April 30, 2002.

84.048A - Carl Perkins - Vocational Education Basic

01-9 - FINANCIAL STATUS REPORTS

Statement of finding: Financial Status Reports for the *Carl Perkins - Vocational Education Basic* were not available for review.

Criteria: SDE is required to submit Financial Status Reports for certain grants to the agencies awarding the grants in a timely manner.

Questioned Costs: None

Effect: The State Department of Education is not in compliance with the reporting requirements of certain grants or with the OMB Circular A-133 Compliance Supplement.

Cause: The *Carl Perkins - Vocational Education Basic* Financial Status Reports have not been prepared for the fiscal year ended June 30, 2001 because of a turnover in personnel, per State Department of Education personnel.

Recommendation: Financial Status Reports should be filed within ninety days after the end of reporting periods for all grants requiring Financial Status Report submissions.

Management's Response: The SDE agrees with this finding. All required reports have been submitted per the OMB Circular A-133 Compliance Supplement. The FTAS will implement a reporting schedule with due dates, assignments, back ups and report status, which management will review monthly.

01-16 - DVR PERSONNEL FILES

Statement of finding: Out of thirty employees tested, five took annual leave without receiving preapproved authorization as is required by the personnel manual. One employee's W-4 could not be located.

Criteria: Per DVR's Personnel policy DVR 111, Attendance, Leave and Overtime, annual leave should be requested at least 24 hours in advance and all employees' personnel files should contain current W-4 tax withholding information.

Questioned Costs: None

Effect: Staff taking annual leave without advance approval could lead to unexpected absences, and lack of proper W-4 documentation could lead to incorrect federal tax and state tax withholding.

Cause: Established policies are not being followed.

Recommendation: The personnel policies referred to above should be followed.

Management's Response: The leave slips that the auditors found out of compliance were researched and it was determined in all cases that the leave was verbally approved prior to having been taken. DVR is not centrally located; it has 23 offices throughout the state with the supervisor located in one area and satellite offices located in several other locations. This make it impossible to have a leave slip approved in writing prior to taking the leave. Approval for the leave is given in advance either verbally or by e-mail and the leave slips are signed at the time the employee time sheets are approved.

An electronic timesheet system is being considered by DVR that should alleviate this problem. In the meantime, an adjustment will be made to the leave slip on line that will be checked off when verbal approval is given.

The W-4's are required in order to place the employee on the vendor list and to insure that the pay is taxed at the correct level. DFA would automatically inform us with an error message, if the tax information had not been entered into the HRMS. This employee transferred from another agency and all of his deductions transferred as well on the HRMS, so it was not noted that it was missing. The employee has completed a new W-4 and it is in his file.

Overview of the Office of the Inspector General

Office of Audit

The Office of Audit (OA) conducts comprehensive financial and performance audits of the Social Security Administration's (SSA) programs and makes recommendations to ensure that program objectives are achieved effectively and efficiently. Financial audits, required by the Chief Financial Officers' Act of 1990, assess whether SSA's financial statements fairly present the Agency's financial position, results of operations and cash flow. Performance audits review the economy, efficiency and effectiveness of SSA's programs. OA also conducts short-term management and program evaluations focused on issues of concern to SSA, Congress and the general public. Evaluations often focus on identifying and recommending ways to prevent and minimize program fraud and inefficiency, rather than detecting problems after they occur.

Office of Executive Operations

The Office of Executive Operations (OEO) supports the Office of the Inspector General (OIG) by providing information resource management; systems security; and the coordination of budget, procurement, telecommunications, facilities and equipment, and human resources. In addition, this office is the focal point for the OIG's strategic planning function and the development and implementation of performance measures required by the *Government Performance and Results Act*. OEO is also responsible for performing internal reviews to ensure that OIG offices nationwide hold themselves to the same rigorous standards that we expect from SSA, as well as conducting investigations of OIG employees, when necessary. Finally, OEO administers OIG's public affairs, media, and interagency activities, coordinates responses to Congressional requests for information, and also communicates OIG's planned and current activities and their results to the Commissioner and Congress.

Office of Investigations

The Office of Investigations (OI) conducts and coordinates investigative activity related to fraud, waste, abuse, and mismanagement of SSA programs and operations. This includes wrongdoing by applicants, beneficiaries, contractors, physicians, interpreters, representative payees, third parties, and by SSA employees in the performance of their duties. OI also conducts joint investigations with other Federal, State, and local law enforcement agencies.

Counsel to the Inspector General

The Counsel to the Inspector General provides legal advice and counsel to the Inspector General on various matters, including: 1) statutes, regulations, legislation, and policy directives governing the administration of SSA's programs; 2) investigative procedures and techniques; and 3) legal implications and conclusions to be drawn from audit and investigative material produced by the OIG. The Counsel's office also administers the civil monetary penalty program.