

*Management Advisory Report*

Single Audit of the State of Georgia  
for the Fiscal Year Ended  
June 30, 2015

# **Single Audit of the State of Georgia for the Fiscal Year Ended June 30, 2015 A-77-16-00001**



**May 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**

The Georgia Department of Audits and Accounts conducted the single audit of the State of Georgia. The Social Security Administration is responsible for resolving single audit findings related to its Disability programs. Georgia Vocational Rehabilitation Agency is the Georgia Disability Determination Services' parent agency.

## **Finding**

The single audit reported the Disability Determination Services did not have adequate procedures in place to ensure license verifications and reviews of the Health and Human Services Office of the Inspector General's List of Excluded Individuals and Entities for consultative examination providers.

## **Recommendation**

We recommend that the Social Security Administration verify the Disability Determination Services established a process to verify consultative examination providers are licensed and review the List of Excluded Individuals and Entities to ensure they are not excluded from participating in federally funded programs.

## MEMORANDUM

**Date:** May 10, 2016 **Refer To:**

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

**From:** Deputy Assistant Inspector General for Audit

**Subject:** Single Audit of the State of Georgia for the Fiscal Year Ended June 30, 2015 (A-77-16-00001)

This report presents the Social Security Administration's (SSA) portion of the single audit of the State of Georgia for the Fiscal Year ended June 30, 2015.<sup>1</sup> Our objective was to report internal control weaknesses, noncompliance issues, and unallowable costs identified in the single audit to SSA for resolution action.

The Georgia Department of Audits and Accounts conducted the audit. The Department of Health and Human Services' desk review 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 Georgia Department of Audits and Accounts and the Department of Health and Human Services' reviews. 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 and Supplemental Security Income programs are identified by CFDA number 96. SSA is responsible for resolving single audit findings reported under this CFDA number.

The Georgia Disability Determination Services (DDS) performs disability determinations under SSA's Disability Insurance and Supplemental Security Income programs in accordance with Federal regulations. The DDS is reimbursed for 100 percent of allowable costs. The Georgia Vocational Rehabilitation Agency within the Georgia Department of Human Services is the Georgia DDS' parent agency.

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<sup>1</sup> State of Georgia, *Single Audit Report for the Fiscal Year Ended June 30, 2015*, (2016) available at [https://sao.georgia.gov/sites/sao.georgia.gov/files/related\\_files/site\\_page/FY2015%20SAR\\_unsecure.pdf](https://sao.georgia.gov/sites/sao.georgia.gov/files/related_files/site_page/FY2015%20SAR_unsecure.pdf).

The single audit reported the DDS did not have adequate procedures in place to ensure license verifications and reviews of the Department of Health and Human Services Office of the Inspector General's List of Excluded Individuals and Entities (LEIE) for consultative examination (CE) providers.<sup>2</sup> The corrective action plan indicated the DDS is updating its business processes to include maintaining a spreadsheet of all CE providers' names, license numbers, license expiration dates, license and LEIE verification dates, verification sources and verifier's name. In addition, staff will be provided training to ensure they are aware of the requirements for license and LEIE verifications as well as maintenance and retention of records.

We recommend that SSA verify the DDS established a process to verify CE providers are licensed and review the LEIE to ensure they are not excluded from participating in federally funded programs.

Please send copies of the final Audit Clearance Document to Shannon Agee. If you have questions, contact Shannon Agee at (877) 405-7694, extension 18802 or [Shannon.Agee@ssa.gov](mailto:Shannon.Agee@ssa.gov).



Rona Lawson

Attachment

cc:  
Lynn Bernstein

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<sup>2</sup> Id. at finding 2015-038.

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