

Management Advisory Report

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

**Single Audit of the State of Louisiana for the Fiscal Year
Ended June 30, 2015
A-77-16-00013**



September 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.

Background

Louisiana Legislative Auditor conducted the single audit of the State of Louisiana. SSA is responsible for resolving single audit findings related to its disability programs. The Department of Children and Family Services is the Louisiana Disability Determination Services' parent agency.

Finding

The single audit reported the Department of Children and Family Services charged costs to various Federal agencies, including SSA, based on methodologies that were not included in the approved cost allocation plan. The Department of Health and Human Services will resolve this finding on the Government's behalf. Therefore, we are bringing this to your attention, but we are not making a recommendation.

MEMORANDUM

Date: September 12, 2016 **Refer To:**

To: Gary S. Hatcher
Senior Advisor
Audit Liaison Staff

From: Assistant Inspector General for Audit

Subject: Single Audit of the State of Louisiana for the Fiscal Year Ended June 30, 2015 (A-77-16-00013)

This report presents the Social Security Administration's (SSA) portion of the single audit of the State of Louisiana for the Fiscal Year ended June 30, 2015.¹ Our objective was to report internal control weaknesses, noncompliance issues, and unallowable costs identified in the single audit to SSA for resolution action.

The Louisiana Legislative Auditor conducted the audit. We have not received the results of the Department of Health and Human Services' (HHS) desk review. We will notify you if HHS determines the audit did not meet Federal requirements. In reporting the results of the single audit, we rely entirely on the internal control and compliance work performed by the Louisiana Legislative Auditor and HHS 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 (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 Louisiana 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 Department of Children and Family Services (DCFS) is the Louisiana DDS' parent agency.

¹ State of Louisiana *Single Audit Report for the Year Ended June 30, 2015* (March 15, 2016).

The single audit reported DCFS charged costs to various Federal agencies, including SSA, based on methodologies not included in the approved cost allocation plan.² The single audit identified multiple Federal programs, including SSA, responsible for resolving this finding. However, HHS will resolve it on the Government's behalf. Therefore, we are bringing this matter to your attention, but we are not making a recommendation.

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



Rona Lawson

Attachment

² See Footnote 1, at finding 2015-001.

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