

Single Audit of the New Mexico Public Education Department for the Fiscal Year Ended June 30, 2016

A-77-17-00002



April 2017

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

Axiom, Certified Public Accountants and Business Advisors LLC, conducted the single audit of the New Mexico Public Education Department. SSA is responsible for resolving single audit findings related to its disability programs. The Division of Vocational Rehabilitation (DVR) is the New Mexico Disability Determination Services' (DDS) parent agency.

Finding

The single audit reported DVR did not have documentation supporting the review, approval, and payment amount for some disbursements reviewed.

Recommendation

We recommend that SSA verify DVR has appropriate procedures to support disbursements.