

Single Audit of the Government of the District of Columbia for the Fiscal Year Ended September 30, 2016

A-77-17-00012



July 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

The audit firm of BDO USA LLP conducted the single audit of the Government of the District of Columbia. SSA is responsible for resolving single audit findings related to its disability programs. The Department of Disability Services is the District of Columbia's Disability Determination Services' (DDS) parent agency.

Finding

The single audit reported the DDS did not have adequate controls in place to ensure unliquidated obligations were supported. Specifically, for 6 of 40 items tested, evidence provided was insufficient to determine whether \$160,225 in unliquidated obligations were reasonable.

Recommendation

We recommend that SSA determine whether the DDS has appropriate policies and procedures to ensure unliquidated obligations are supported.