

# Report Summary

Social Security Administration Office of the Inspector General

June 2010



## Objective

To evaluate the internal controls over the accounting and reporting of administrative costs, determine whether costs claimed were allowable and properly allocated and funds were properly drawn, and assess the general controls environment for the claims processing system.

## Background

Disability determinations under both Disability Insurance and Supplemental Security Income programs are performed by disability determination services (DDS) in each State or other responsible jurisdiction in accordance with Federal regulations. The Social Security Administration reimburses the DDS for 100 percent of allowable reported expenditures up to its approved funding authorization. An advance or reimbursement for costs under the program must comply with Office of Management and Budget Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*.

To view the full report, visit  
<http://www.ssa.gov/oig/ADOBEPDF/A-15-10-11051.pdf>

## ***Administrative Costs Claimed by the Florida Division of Disability Determinations (A-15-10-11051)***

## Our Findings

Our review of administrative costs generally found the Florida Division of Disability Determinations (FL-DDD) had effective controls over the Fiscal Year (FY) 2008 and 2009 accounting and reporting of administrative costs. Further, we found costs claimed by the FL-DDD were allowable and properly allocated, and funds properly drawn with the exception of an error in calculation of lease payments resulting in an overpayment in FY 2009 of \$20,551. We found that the conditions of the overcharge and repayment have been adequately addressed. We therefore are not making any recommendation on that issue. Also, during our assessment of the FL-DDD general security controls environment, nothing came to our attention to suggest deficiencies in these controls.

## Our Recommendations

We have no recommendations as a result of our audit work.