

Single Audit of the State of Florida for the Fiscal Year Ended June 30, 2013 A-77-14-00012



June 2014

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 Florida Auditor General conducted the single audit of the State of Florida. SSA is responsible for resolving single audit findings related to its Disability programs. The Department of Health is the Florida Division of Disability Determinations' (DDD) parent agency.

Finding

The single audit reported that the review of the 2014 Statewide Cost Allocation Plan identified excessive balances in the Purchasing and Communications Trust Funds at June 30, 2012. The excessive balances resulted because revenues to sufficiently offset the unallowable costs or excessive fund balances had not been adjusted.

Recommendation

The single audit identified multiple Federal programs, including SSA, responsible for resolving this finding. However, the Department of Health and Human Services will resolve this finding on behalf of the Federal Government. Therefore, we are bringing this matter to your attention, but are not making a recommendation.