

**Single Audit of the State of Iowa for the Fiscal Year Ended
June 30, 2011
A-77-13-00006**



March 2013

Office of Audit Report Summary

Objective

To report internal control weaknesses, noncompliance issues, and unallowable costs identified in the single audit to Social Security Administration (SSA) for resolution action.

Background

The Iowa State Auditor conducted the single audit of the State of Iowa. SSA is responsible for resolving single audit findings related to its Disability Insurance program. The Department of Education, Division of Vocational Rehabilitation Services (DVRS) is the Iowa Disability Determination Services' (DDS) parent agency.

Findings

The single audit reported that in anticipation of a potential Government shutdown, the DVRS drew down approximately \$1,230,000 in excess of current needs for the DDS.

Recommendations

We recommend that SSA remind DVRS that it is not authorized to draw Federal funds in excess of the DDS' current needs.