

Single Audit of the New Mexico Public Education Department for the Fiscal Year Ended June 30, 2013

A-77-14-00011



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

Moss Adams LLP conducted the single audit of 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.

Findings

The single audit reported that DVR did not:

- Perform periodic reviews and verifications of renewals of consultative examination (CE) providers' medical licenses that expired during the period October 2011 through December 2012.
- Perform DDS grant reconciliations timely and consistently.

Recommendations

We recommend that SSA:

1. Ensure the DDS has appropriate procedures to periodically verify CE provider license renewals.
2. Ensure DVR has appropriate procedures to reconcile DDS grants timely.