

**Single Audit of the State of Utah for the Fiscal Year Ended  
June 30, 2016  
A-77-17-00001**



**March 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 Utah State Auditor conducted the single audit of the State of Utah. SSA is responsible for resolving single audit findings related to its disability programs. Utah State Office of Rehabilitation is the Utah Disability Determination Services' parent agency.

**Finding**

The single audit reported Utah State Office of Rehabilitation incorrectly classified disbursements and unliquidated obligations on Forms SSA-4513, *State Agency Report of Obligations for SSA Disability Programs*.

**Recommendation**

We recommend that SSA verify procedures are in place to ensure the accuracy of the Form SSA-4513.