

**Single Audit of the State of Indiana for the Fiscal Year Ended
June 30, 2014
A-77-15-00006**



July 2015

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 Indiana Board of Accounts conducted the single audit of the State of Indiana. SSA is responsible for resolving single audit findings related to its Disability programs. The Family and Social Services Administration (FSSA) is the Indiana Disability Determination Services' parent agency.

Finding

FSSA did not have adequate internal controls to ensure the accuracy of the Form SSA-4514, *Time Report of Personnel Services for Disability Determination Services*.

Recommendation

We recommend that SSA verify that FSSA has a process in place to ensure the accuracy of the Form SSA-4514.