

Single Audit of the State of New Hampshire for the Fiscal Year Ended June 30, 2015

A-77-16-00002



June 2016

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

KPMG LLP conducted the single audit of the State of New Hampshire. SSA is responsible for resolving single audit findings related to its Disability programs. New Hampshire Department of Education is the New Hampshire Disability Determination Services' parent agency.

Finding

The single audit reported the disability determination services understated the hours reported on one of the reviewed quarterly Form SSA-4514s, *Time Report of Personnel Services for Disability Determination Services*. Specifically, the disability determination services understated the hours reported for full-time examiners by 1,950 hours compared to supporting documentation.

Recommendation

We recommend that SSA verify that procedures are in place to ensure the accuracy of the Form SSA-4514.