

Single Audit of the State of New York for the Fiscal Year Ended March 31, 2017

A-77-18-00001



March 2018

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 York. SSA is responsible for resolving single audit findings related to its disability programs. The Office of Temporary and Disability Assistance (OTDA) is the New York Disability Determination Services' (DDS) parent agency.

Findings

The single audit reported OTDA did not have adequate procedures to ensure it did not use consultative examination providers barred from participation in Federal programs.

In addition, the single audit reported the Statewide Financial System did not have effective internal controls to ensure completeness and accuracy of cash draws. The single audit identified multiple Federal programs, including SSA, responsible for resolving this finding. However, the Department of Health and Human Services will resolve this finding on the Government's behalf.

Recommendation

We recommend SSA verify OTDA established adequate procedures to verify consultative examination provider eligibility to participate in Federal programs.