

*Management Advisory Report*

Single Audit of the State of  
Oklahoma for the Fiscal Year Ended  
June 30, 2016

# **Single Audit of the State of Oklahoma for the Fiscal Year Ended June 30, 2016**

**A-77-17-00008**



**April 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 Oklahoma State Auditor and Inspector conducted the single audit of the State of Oklahoma. SSA is responsible for resolving single audit findings related to its disability programs. The Department of Rehabilitation Services is the Oklahoma Disability Determination Services' parent agency.

## **Findings**

The single audit reported that the DDS' consultative examination provider files did not always contain documentation of medical license and eligibility verifications. We made recommendations to SSA in a prior report for corrective action on these findings. We confirmed that SSA took appropriate corrective actions to address these findings. Therefore, we will not repeat the recommendations in this report.

## MEMORANDUM

**Date:** April 21, 2017 **Refer To:**

**To:** Gary S. Hatcher  
Senior Advisor  
Audit Liaison Staff

**From:** Assistant Inspector General for Audit

**Subject:** Single Audit of the State of Oklahoma for the Fiscal Year Ended June 30, 2016 (A-77-17-00008)

This report presents the Social Security Administration's (SSA) portion of the single audit of the State of Oklahoma for the Fiscal Year ended June 30, 2016.<sup>1</sup> The Oklahoma State Auditor and Inspector conducted the audit. Our objective was to report internal control weaknesses, noncompliance issues, and unallowable costs identified in the single audit to SSA for resolution action.

For single audit purposes, the Office of Management and Budget assigns Federal programs a Catalog of Federal Domestic Assistance (CFDA) number. CFDA number 96 identifies SSA's Disability Insurance (DI) and Supplemental Security Income (SSI) programs. SSA is responsible for resolving single audit findings reported under this CFDA number.

The Oklahoma Disability Determination Services (DDS) performs disability determinations under SSA's DI and SSI programs in accordance with Federal regulations. SSA reimburses the DDS for 100 percent of allowable costs. The Department of Rehabilitation Services is the Oklahoma DDS' parent agency.

The single audit reported that the DDS' consultative examination (CE) provider files did not always contain documentation of medical license and eligibility verifications.<sup>2</sup> The corrective action plan indicated the DDS verified licenses for all active and new CE providers. In addition, an electronic system to house all provider file information was implemented.

We made recommendations to SSA in a prior report for corrective action on these findings.<sup>3</sup> We confirmed that SSA took appropriate corrective actions to address these findings. Therefore, we will not repeat the recommendations in this report.

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<sup>1</sup> State of Oklahoma, Single Audit Report for the Fiscal Year Ended June 30, 2016 (March 31, 2017).

<sup>2</sup> See Footnote 1, findings 2016-010 and 2016-031.

<sup>3</sup> SSA, OIG, Single Audit of the State of Oklahoma for the Fiscal Year Ended June 30, 2015, A-77-16-00009 (August 4, 2016).

The Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards requires that Federal awarding agencies issue a management decision on findings within 6 months of acceptance of the audit report by the Federal Audit Clearinghouse. The Federal Audit Clearinghouse accepted the single audit of the State of Oklahoma on March 31, 2017.

If you have questions, contact Shannon Agee at (877) 405-7694, extension 18802 or [Shannon.Agee@ssa.gov](mailto:Shannon.Agee@ssa.gov).



for

Rona Lawson

Attachment

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