

Single Audit of the Hawaii Department of Human Services for the Fiscal Year Ended June 30, 2012

A-77-14-00005



December 2013

Office of Audit Report Summary

Objective

To report internal control weaknesses, noncompliance issues, and unallowable costs identified in the single audit to Social Security Administration (SSA) for resolution action.

Background

N&K CPAs, Inc. conducted the single audit of the Hawaii Department of Human Services (DHS). SSA is responsible for resolving single audit findings related to its Disability programs. DHS is the Hawaii Disability Determination Branch's (DDB) parent agency.

Finding

The single audit reported total on-duty, holiday and leave, and overtime hours reported in the *Time Reports of Personnel Service for Disability Determination Services* (Form SSA-4514) were not accurately reported due to a mathematical error.

Recommendation

A finding related to the accuracy of the Form SSA-4514 was also reported in the prior single audit. In September 2013, SSA confirmed that the DDB had implemented an electronic process to ensure the Form SSA-4514 is accurately prepared. In addition, a review process was implemented. Therefore, we are not making a recommendation on this finding.