

**Single Audit of the State of Tennessee for the Fiscal Year
Ended June 30, 2014
A-77-15-00005**



August 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 Tennessee Comptroller of the Treasury conducted the single audit of the State of Tennessee. SSA is responsible for resolving single audit findings related to its Disability programs. The Department of Human Services (DHS) is the Tennessee Disability Determination Services' parent agency.

Finding

The single audit reported DHS did not provide adequate internal controls in three areas related to information security.

Recommendation

We recommend that SSA verify that DHS has resolved the system-related internal control issues.