

*Management Advisory Report*

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

# **Single Audit of the State of Oklahoma for the Fiscal Year Ended June 30, 2015**

**A-77-16-00009**



**August 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**

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' (DDS) parent agency.

## **Finding**

The single audit reported that the DDS' consultative examination (CE) provider files did not always contain documentation of medical license and eligibility verifications. In addition, the CE provider files did not always contain a signed *License and Credentials Certification* statement.

## **Recommendation**

We recommend that SSA verify the DDS established an appropriate process to verify CE providers are licensed and eligible to participate in federally funded programs.

## MEMORANDUM

**Date:** August 4, 2016 **Refer To:**

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

**From:** Assistant Inspector General for Audit

**Subject:** Single Audit of the State of Oklahoma for the Fiscal Year Ended June 30, 2015 (A-77-16-00009)

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, 2015.<sup>1</sup> Our objective was to report internal control weaknesses, noncompliance issues, and unallowable costs identified in the single audit to SSA for resolution action.

The Oklahoma State Auditor and Inspector conducted the audit. The Department of Health and Human Services' desk review concluded that the audit met Federal requirements. In reporting the results of the single audit, we relied entirely on the internal control and compliance work performed by the Oklahoma State Auditor and Inspector and Department of Health and Human Services' reviews. We conducted our review in accordance with the Council of the Inspectors General on Integrity and Efficiency's *Quality Standards for Inspection and Evaluation*.

For single audit purposes, the Office of Management and Budget assigns Federal programs a Catalog of Federal Domestic Assistance (CFDA) number. SSA's Disability Insurance and Supplemental Security Income programs are identified by CFDA number 96. 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 Disability Insurance and Supplemental Security Income programs in accordance with Federal regulations. The DDS is reimbursed for 100 percent of allowable costs. The Department of Rehabilitation Services is the Oklahoma DDS' parent agency.

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<sup>1</sup> *Single Audit Report State of Oklahoma 2015 For the Fiscal Year Ended June 30, 2015* (March 31, 2016).

The single audit reported that the DDS' consultative examination (CE) provider files did not always contain documentation of medical license and eligibility verifications. In addition, the CE provider files did not always contain a signed *License and Credentials Certification* statement.<sup>2</sup> The corrective action plan indicated the DDS will verify licenses and obtain signed *License and Credential Certificates* for all active and new CE providers. In addition, an electronic system is being developed that will house all provider file information.

We recommend that SSA verify the DDS established an appropriate process to verify CE providers are licensed and eligible to participate in federally funded programs.

Please send copies of the final Audit Clearance Document to Shannon Agee. If you have questions, contact Shannon Agee at (877) 405-7694, extension 18802 or [Shannon.Agee@ssa.gov](mailto:Shannon.Agee@ssa.gov).

A handwritten signature in black ink, appearing to read "Rona Lawson".

Rona Lawson

Attachment

cc:  
Lynn Bernstein

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<sup>2</sup> See Footnote 1, findings 2015-032 and 2015-043.

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