

**Single Audit of the State of Nebraska for the Fiscal Year
Ended June 30, 2014
A-77-15-00003**



July 2015

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

The Nebraska Auditor of Public Accounts conducted the single audit of the State of Nebraska. SSA is responsible for resolving single audit findings related to its Disability programs. The Nebraska Department of Education is the Nebraska Disability Determination Section's (DDS) parent agency.

Finding

The single audit reported the DDS did not maintain adequate documentation to support \$504,818 in unliquidated obligations reported on the Form SSA-4513, *State Agency Report of Obligations for SSA Disability Programs*.

Recommendation

We recommend that SSA ensure the DDS has appropriate procedures in place to maintain documentation supporting the unliquidated obligations claimed on the Form SSA-4513.