

**Single Audit of the State of New Jersey for the Fiscal Year
Ended June 30, 2014
A-77-15-00010**



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

KPMG, LLP conducted the single audit of the State of New Jersey. SSA is responsible for resolving single audit findings related to its Disability programs. The Department of Labor and Workforce Development (LWD) is the New Jersey Disability Determination Services' (DDS) parent agency.

Finding

The single audit reported that DDS expenditures, totaling over \$3,100, were paid from grant awards after the period of funds availability had expired.

Recommendation

We recommend that SSA verify that LWD has appropriate procedures in place to ensure expenditures are charged to the correct fiscal year grant.