

*Summary of Management Advisory Report: Single Audit of the Commonwealth of Pennsylvania for the Fiscal Year Ended June 30, 2010*  
*A-77-12-00010*



September 2012

Social Security Administration Office of the Inspector General

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**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**

Pennsylvania Auditor General and KPMG, LLP performed the single audit of the Commonwealth of Pennsylvania. SSA is responsible for resolving single audit findings related to its Disability Insurance and Supplemental Security Income programs. The Department of Labor and Industry (L&I) is the Pennsylvania Bureau of Disability Determinations' parent agency.

The Office of Vocational Rehabilitation (OVR) within L&I provides vocational rehabilitation services for Social Security beneficiaries. SSA reimburses OVR for these services.

To view the full report, visit <http://oig.ssa.gov/audits-and-investigations/audit-reports/A-77-12-00010>.

**Our Findings**

The single audit reported OVR could not provide complete documentation to support SSA reimbursements totaling \$6,434 for vocational rehabilitation services.

In addition, L&I carried forward approximately \$1.8 million from prior SSA reimbursements. These funds should be treated as program income and expended before additional SSA funds are requested.

**Our Recommendations**

We recommend that SSA:

1. Determine whether the reimbursements to OVR totaling \$6,434 were appropriate and, if not, request a refund of the unallowable costs.
2. Determine if it is appropriate for the Commonwealth of Pennsylvania to carry forward funds from prior year SSA reimbursements.