

**Single Audit of the State of Iowa for the Fiscal Year Ended  
June 30, 2011  
A-77-13-00006**



**March 2013**

**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 Iowa State Auditor conducted the single audit of the State of Iowa. SSA is responsible for resolving single audit findings related to its Disability Insurance program. The Department of Education, Division of Vocational Rehabilitation Services (DVRS) is the Iowa Disability Determination Services' (DDS) parent agency.

**Findings**

The single audit reported that in anticipation of a potential Government shutdown, the DVRS drew down approximately \$1,230,000 in excess of current needs for the DDS.

**Recommendations**

We recommend that SSA remind DVRS that it is not authorized to draw Federal funds in excess of the DDS' current needs.