

**Single Audit of the State of New Hampshire for the Fiscal Year  
Ended June 30, 2012  
A-77-14-00001**



November 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**

KPMG, LLP conducted the single audit of the State of New Hampshire. SSA is responsible for resolving single audit findings related to its Disability Insurance program. The Department of Education (NH-DE) is the New Hampshire Disability Determination Services' (DDS) parent agency.

**Finding**

The single audit reported that NH-DE did not consistently maintain detailed documentation to support cash draws for DDS administrative expenses. Therefore, the audit could not determine if NH-DE minimized the time between the cash draws and the actual cash outlay for the expenses as required by Federal regulation.

**Recommendation**

We recommend SSA verify NH-DE established appropriate procedures to document cash draws.