

# Single Audit of the Commonwealth of Puerto Rico Department of the Family for the Fiscal Year Ended June 30, 2013

## A-77-14-00014



July 2014

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

Valdes, Garcia, Marin & Martinez, LLP conducted the single audit of the Puerto Rico Department of the Family. SSA is responsible for resolving single audit findings related to its Disability programs. The Puerto Rico Department of the Family (PRDF) is the Puerto Rico Disability Determination Program's (DDP) parent agency.

### Findings

The single audit reported that PRDF's:

- accounting policies, procedures, and financial reporting practices were deficient;
- property and equipment system was not effective;
- personnel files did not contain documents required by the *Drug-Free Workplace Act*;
- verifications of the required match of consultative examination (CE) providers' medical licenses with the List of Excluded Individuals and Entities (LEIE) were not documented; and
- CE provider files did not contain required documentation of CE provider qualification verifications.

### Recommendations

We recommend that SSA:

1. Ensure PRDF established appropriate accounting policies, procedures, and reporting practices.
2. Verify that PRDF established appropriate inventory procedures.
3. Ensure personnel files contain all documents required by the *Drug-Free Workplace Act*.
4. Verify that the DDP is performing and documenting the match of CE providers' medical licenses with the LEIE.
5. Ensure PRDF implemented appropriate procedures to verify CE provider qualifications.