

**Single Audit of the New Mexico Public Education Department  
for the Fiscal Year Ended June 30, 2016  
A-77-17-00002**



**April 2017**

**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**

Axiom, Certified Public Accountants and Business Advisors LLC, conducted the single audit of the New Mexico Public Education Department. SSA is responsible for resolving single audit findings related to its disability programs. The Division of Vocational Rehabilitation (DVR) is the New Mexico Disability Determination Services' (DDS) parent agency.

**Finding**

The single audit reported DVR did not have documentation supporting the review, approval, and payment amount for some disbursements reviewed.

**Recommendation**

We recommend that SSA verify DVR has appropriate procedures to support disbursements.