



# Office of the Inspector General

SOCIAL SECURITY ADMINISTRATION

## MEMORANDUM

**Date:** January 23, 2026

**Refer To:** 772614

**To:** Amy Gao  
Director  
Audit Liaison Staff

**From:** Michelle L. Anderson *Michelle L. Anderson*  
Assistant Inspector General for Audit

**Subject:** Single Audit of the State of Idaho for the Fiscal Year Ended June 30, 2024

This memorandum presents the Social Security Administration's (SSA) portion of the single audit of the State of Idaho for the Fiscal Year ended June 30, 2024.<sup>1</sup> The Idaho Legislative Services Office conducted the audit. Our objective was to report internal control weaknesses, noncompliance issues, and unallowable costs identified in the single audit to SSA for resolution.

## BACKGROUND

A single audit is an organization-wide financial statement and Federal awards audit of a non-Federal entity that expends \$1 million or more in Federal funds in 1 year. It is intended to assure the Government that a non-Federal entity has adequate internal controls in place and is generally in compliance with program requirements. Non-Federal entities typically include state and local governments, Indian tribes, universities, and nonprofit organizations.

For single audit purposes, the General Services Administration maintains a list of all Federal programs in the Federal Assistance Listing. SSA's Disability Insurance and Supplemental Security Income programs are identified under listing number 96. SSA is responsible for resolving single audit findings reported under this listing number.

The Idaho Disability Determination Services (DDS) conducts disability determinations under SSA's Disability Insurance and Supplemental Security Income programs in accordance with Federal regulations. SSA reimburses the DDS for 100 percent of allowable costs. The Idaho Department of Labor (ID-DOL) is the Idaho DDS' parent agency.

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<sup>1</sup> Idaho Legislative Services Office, *State of Idaho Single Audit Report Fiscal Year 2024* (December 18, 2025).

## RESULTS

The single audit reported, for 2 quarters the auditor reviewed, the ID-DOL submitted the *State Agency Report of Obligations for SSA Disability Programs* (Form SSA-4513) and *Time Report of Personnel Services for Disability Determination Services* (Form SSA-4514) 17 and 23 days (respectively) after the deadline SSA's regional office established.<sup>2</sup> ID-DOL submitted the reports late because of delays obtaining payroll data. Payroll is processed biweekly for the prior timesheet period, which creates a delay in the availability of the previous month's data. ID-DOL prioritized using actual payroll data to improve accuracy, even if it resulted in late report submissions. Late report submissions may hinder timely oversight and delay identification of potential financial or compliance issues. In response to the single audit, ID-DOL stated it is taking several steps to provide for a faster month-end close to file reports in time.

## RECOMMENDATION

We recommend SSA work with ID-DOL to ensure timely reporting of the Forms SSA-4513 and SSA-4514.

The Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards requires that Federal awarding agencies issue a management decision letter on single audit findings within 6 months of the Federal Audit Clearinghouse accepting the audit report. The Federal Audit Clearinghouse accepted the single audit of the State of Idaho on December 18, 2025. If you have questions, contact [OIG.Audit.Division.7@ssa.gov](mailto:OIG.Audit.Division.7@ssa.gov).

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<sup>2</sup> Idaho Legislative Services Office, *State of Idaho Single Audit Report Fiscal Year 2024* (December 18, 2025), Finding 2024-235.