Audit Report

Costs Claimed by the Pennsylvania Bureau of Disability Determination
September 23, 2021

Mr. Ian Harlow
Director
Pennsylvania Bureau of Disability Determination
901 North 7th Street, 3rd Floor
Harrisburg, PA 17121

Dear Mr. Harlow:

The Social Security Administration (SSA) contracted with Grant Thornton LLP (Grant Thornton), an independent certified public accounting firm, to conduct an administrative cost audit of the Pennsylvania Bureau of Disability Determination for the periods October 1, 2016 through September 30, 2017 and October 1, 2017 through September 30, 2018. Grant Thornton’s performance audit objectives were to:

- evaluate internal controls over the accounting and reporting of administrative costs;
- determine whether the administrative costs claimed on the March 31, 2020 State Agency Report of Obligations for Social Security Administration Disability Programs (Form SSA-4513) were allowable and properly allocated;
- reconcile funds drawn down with claimed costs; and
- assess the general security controls environment.

The enclosed final report presents the results of Grant Thornton’s audit. Grant Thornton is responsible for the report and the opinions and conclusions expressed therein. The Office of the Inspector General (OIG) was responsible for technical and administrative oversight of Grant Thornton’s performance under the contract terms. We monitored Grant Thornton’s work by:

- evaluating the independence, objectivity, and qualifications of the auditors and specialists;
- monitoring the audit’s progress at key points;
- examining Grant Thornton’s documentation related to planning the audit, assessing internal control, and substantive testing;
- reviewing and coordinating the issuance of Grant Thornton’s audit report; and
- performing other procedures we deemed necessary.

Our monitoring disclosed no instances where Grant Thornton did not comply, in all material respects, with the standards for performance audits contained in Government Auditing Standards issued by the Comptroller General of the United States.
The Pennsylvania Bureau of Disability Determination should provide SSA a corrective action plan within 60 days that addresses each recommendation. If you wish to discuss the final report, please call me or have your staff contact Vicki Vetter, Director of the Financial Audit Division.

Sincerely,

Michelle L. Anderson
Assistant Inspector General for Audit

Enclosure

cc:
Grace M. Kim, Deputy Commissioner, Operations
W. Gerard Olesiak, Secretary, Pennsylvania Department of Labor and Industry
Objective

To (1) evaluate internal controls over the accounting and reporting of administrative costs by the Pennsylvania Bureau of Disability Determination (PA-BDD) for Fiscal Years (FY) 2017 and 2018; (2) determine whether the administrative costs claimed on the most recently submitted Form SSA-4513 were allowable and properly allocated; (3) reconcile funds drawn down with claimed costs; and (4) assess the general security controls environment.

Background

PA-BDD performs disability determinations under the Social Security Administration’s (SSA) Disability Insurance and Supplemental Security Income programs in accordance with Federal regulations. PA-BDD is responsible for determining claimants’ disabilities and ensuring adequate evidence is available to support its determinations. SSA reimburses the PA-BDD for 100 percent of allowable expenditures, including direct and indirect costs. The PA-BDD’s parent agency is the Department of Labor and Industry (DLI).

SSA contracted with Grant Thornton LLP (Grant Thornton) to conduct this audit. The Office of the Inspector General was responsible for technical and administrative oversight of Grant Thornton’s performance under the contract terms.

Findings

Grant Thornton’s testing to evaluate the PA-BDD’s internal control over the accounting and reporting of its administrative costs, to determine whether the PA-BDD’s administrative costs were allowed and properly allocated and to reconcile funds drawn down with claimed costs disclosed no findings. However, their testing of the PA-BDD’s general security controls disclosed instances where the PA-BDD’s physical security controls could be strengthened.

Recommendations

In a separate memorandum, Grant Thornton outlined recommendations for the PA-BDD to enhance its internal control environment for control gaps noted in its audit.

The full text of the PA-BDD’s response is included in Appendix C. SSA was provided the report for comment and, although not required, did not provide comments on the recommendations.
ABBREVIATIONS

Act       Social Security Act
CE       Consultative Examination
CFR      Code of Federal Regulations
DDS      Disability Determination Services
DI      Disability Insurance Program
DLI      Department of Labor and Industry
FY      Fiscal Year
Form SSA-4513  State Agency Report of Obligations for SSA Disability Programs
Form SSA-4514  Time Report of Personnel Services for Disability Determination Services
PA-BDD  Pennsylvania Bureau of Disability Determination
POMS      Program Operations Manual System
OIG      Office of the Inspector General
SSA      Social Security Administration
SSI      Supplemental Security Income
MEMORANDUM

Date: September 23, 2021
To: Gail S. Ennis
Inspector General
From: Grant Thornton LLP
Subject: GRANT THORNTON AUDIT REPORT – COSTS CLAIMED BY THE PENNSYLVANIA DISABILITY DETERMINATION SERVICES

We have conducted a performance audit (also referred to as an “audit” herein) on the Pennsylvania Bureau of Disability Determination’s (PA-BDD) administrative costs incurred in connection with conducting disability determinations in support of the Social Security Administration (SSA) (the “program”) by (1) determining whether the administrative costs claimed for the years ended September 30, 2017 and 2018 on the State Agency Report of Obligations for SSA Disability Programs (Form SSA-4513), adjusted through March 31, 2020, were allowed and properly allocated; (2) reconciling funds drawn down with claimed costs on those forms; and (3) evaluating the internal controls over the accounting and reporting of administrative costs for the same period. We also (4) assessed the general security controls environment by conducting inquiries and inspections for the period from October 1, 2019 through September 30, 2020 as well as observations through March 31, 2021 (as further described in Appendix A). (Items 1-4 represent the “audit objectives”).

The applicable criteria are set forth in the Code of Federal Regulations (C.F.R.) Title 2 – Grants and Agreements, Subchapter A, Chapter II, Part 225 Cost Principles for State, Local, and Indian Tribal Governments (2 C.F.R., part 225) and the Government Accountability Office’s Federal Information System Controls Audit Manual, in addition to applicable criteria that are identified in the body of the accompanying report. It is the responsibility of the PA-BDD’s management to conduct the program in accordance with the criteria and the program objectives. Our responsibility is to report our findings and conclusions related to the audit objectives.

We conducted this performance audit in accordance with the standards for performance audits contained in Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. A performance audit involves performing procedures to obtain evidence about the PA-BDD’s program in order to audit administrative costs and the related internal controls, as well as general security controls, as outlined in the audit objectives in the opening paragraph above. The nature, timing, and extent of the procedures selected depend on our judgment. A performance audit also includes consideration of internal controls related to the program and audit objectives as a basis for designing procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the PA-BDD’s internal control. Accordingly, we express no such conclusion related to the PA-BDD’s internal controls. We believe that the evidence we have obtained is sufficient and appropriate to provide a reasonable basis for our findings and conclusions based on our audit objectives.
OBJECTIVE, SCOPE, AND METHODOLOGY

The objectives of this performance audit were (1) to determine whether the administrative costs claimed for the years ended September 30, 2017 and 2018 on the Form SSA-4513, adjusted through March 31, 2020, were allowed and properly allocated; (2) reconciling funds drawn down with claimed costs on those forms; and (3) evaluating the internal controls over the accounting and reporting of administrative costs for the same period. We also (4) assessed the general security controls environment by conducting inquiries and inspections for the period from October 1, 2019 through September 30, 2020 as well as walkthroughs through March 31, 2021.

To accomplish these objectives, we gained an understanding of the processes and information systems PA-BDD used to account for the administrative costs it incurred in connection with conducting disability determinations in support of SSA. We interviewed appropriate PA-BDD staff as well as SSA regional office representatives; inspected available written PA-BDD procedures, applicable Federal regulations, the Social Security Act (Act), SSA policies and procedures pertaining to the PA-BDD and prior work performed by SSA or its Office of the Inspector General over PA-BDD administrative costs. In addition, we performed live walkthroughs of business processes and information systems, obtained transactional listings, ascertained the completeness of the listings, and compared a sample of transactions to supporting documentation to corroborate administrative costs claimed and funds drawn down. Our tests of the general security system environment comprised tests over physical and system security controls consisting of live walkthroughs, inspections, and inquiries. In some instances, information we requested was not made available to us; therefore, our approach was limited in certain aspects as further described below.

To meet the above objectives, we defined our scope based on areas of audit significance. For financial data, we determined significance based on PA-BDD’s total claimed costs presented on the Form SSA-4513 for each applicable fiscal year (FY). In FYs 2017 and 2018 as of March 31, 2020, the PA-BDD claimed administrative costs totaling approximately $240 million ($121,054,725 and $118,888,839, respectively). Refer to Appendix B for the Form SSA-4513 for each FY. We used a variety of statistical and non-statistical sampling techniques to test the Form SSA-4513 line items. Where statistical sampling was used, we projected any errors noted to the entire population.

For information security testing, our scope was limited to the PA-BDD’s general security environment and its disability case processing system.

BACKGROUND

The Disability Insurance (DI) program, established under Title II of the Act, provides benefits to wage earners and their families in the event the wage earner becomes disabled. The

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1 The DI program provides benefits to wage earners and their families who meet certain criteria if the wage earner becomes disabled or dies. See 20 C.F.R. sections 404.315, 404.330, and 404.350 (ecfr.gov).
Supplemental Security Income (SSI)\(^2\) program, established under Title XVI of the Act, provides benefits to financially needy individuals who are aged, blind, and/or disabled.

SSA is responsible for implementing policies for the development of disability claims under the DI and SSI programs. Disability determinations under both DI and SSI are performed by disability determination services (DDS) and Federal disability units in each State and U.S. territory as well as the District of Columbia in accordance with Federal regulations. In carrying out its obligation, each DDS is responsible for determining claimants’ disabilities and ensuring adequate evidence is available to support its determinations. To assist in making proper disability determinations, each DDS is authorized to purchase medical examinations, X-rays, and laboratory tests on a consultative basis to supplement evidence obtained from the claimants’ physicians or other treating sources.

SSA reimburses the PA-BDD for 100 percent of allowable expenditures incurred in connection with conducting disability determinations. Allowable expenditures include both direct and indirect costs. Direct costs can be identified with a particular cost objective. Indirect costs arise from activities that benefit multiple programs but are not readily assignable to these programs without effort disproportionate to the results achieved. The PA-BDD claims reimbursement for both direct and indirect costs claimed from SSA in relation to its disability programs.

The PA-BDD uses various customized systems to process disability claims and other non-SSA workloads and has responsibility for security measures for its sites and systems. SSA requires that the PA-BDD comply with its Program Operations Manual System (POMS).\(^3\)

The PA-BDD’s parent agency is the Department of Labor and Industry, which provides the PA-BDD with financial, accounting, and personnel services and performs such tasks as approving all DDS-related payments, processing payroll, and allocating indirect costs.

**RESULTS**

Our audit procedures were performed on items determined to be in-scope as described above and where relevant information was made available to us.

**Objectives 1-3:**

Our testing to evaluate the PA-BDD’s internal control over the accounting and reporting of its administrative costs, to determine whether the PA-BDD’s administrative costs were allowed and properly allocated and to reconcile funds drawn down with claimed costs disclosed no findings. However, our testing of its general security controls disclosed instances where the PA-BDD’s controls could be strengthened as described below.

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\(^2\) The SSI program provides a minimum level of income for people who are age 65 or older or who are blind or disabled and who do not have sufficient income and resources to maintain a standard of living at the established Federal minimum income level. See 20 C.F.R. section 416.110 (ecfr.gov).

\(^3\) POMS is a primary source of information used by Social Security employees to process claims for Social Security benefits (https://secure.ssa.gov/apps10/).
**Objective 4: Assess the General Security Controls Environment**

Grant Thornton assessed the design and implementation of general security controls as they pertained to PA-BDD and its legacy case processing system, a server that resides on the SSA network. In addition, we assessed the operating effectiveness of specific physical access and systems access controls, determined based on control objective and frequency. The objective and scope of testing has been defined in detail within Appendix A - Scope and Methodology. Due to the sensitive nature of these controls, we present the results and associated findings in a separate memorandum.

**CONCLUSIONS AND RECOMMENDATIONS**

Our testing to evaluate the PA-BDD’s internal control over the accounting and reporting of its administrative costs, to determine whether the PA-BDD’s administrative costs were allowed and properly allocated and to reconcile funds drawn down with claimed costs disclosed no findings. However, based on the procedures performed, we noted areas where improvement was needed in its physical security controls. We have the following recommendations for the findings noted in the above section.

**Objective 4**

Due to the sensitive nature of general security controls, we present recommendations for the PA-BDD to strengthen its general security controls environment in a separate memorandum.

**OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS**

In accordance with *Government Auditing Standards*, we have issued reportable findings in the body of this report. The purpose of this reporting is to communicate, as applicable, noncompliance with the criteria; deficiencies in internal control; and instances of fraud, or noncompliance with the provisions of laws, regulations, contracts or grant agreements that are significant within the context of the audit objectives. It also includes those deficiencies in internal control that are not significant within the context of the audit objectives, but which warrant the attention of those charged with governance. Reporting these items is an integral part of a performance audit performed in accordance with *Government Auditing Standards* in considering the PA-BDD’s internal control and compliance related to the audit objectives.

**PA-BDD’s RESPONSE**

The full text of the PA-BDD’s response is included in Appendix C. The PA-BDD’s response to our findings was not subjected to the auditing procedures applied in the audit, and accordingly, we express no opinion on the PA-BDD’s response. Due to the sensitive nature of general security controls, the PA-BDD also provided a detailed response in a separate document. We evaluated the context provided in the detailed response. Unfortunately, our audit found instances where PA-BDD’s general security controls did not fulfill applicable criteria. SSA was provided the report for comment and, although not required, did not provide comments on the recommendations.
Intended Purpose

The purpose of this performance audit report is solely to report our findings and conclusions in relation to the audit objectives. Accordingly, this report is not suitable for any other purpose.

Baltimore, Maryland
September 20, 2021
APPENDICES
Appendix A – Scope and Methodology

We obtained sufficient, appropriate evidence to evaluate the performance audit objectives for the Pennsylvania Bureau of Disability Determination (PA-BDD) in accordance with applicable Government Auditing Standards (GAS). To accomplish the objectives, we completed the following.

- Reviewed the applicable Federal regulations, the Social Security Act, and SSA Program Operations Manual System (POMS).
- Reviewed prior Office of the Inspector General (OIG) work over the PA-BDD as well as available and relevant Single Audits performed by the Commonwealth’s auditor.
- Communicated with the Social Security Administration’s (SSA) Office of Disability Determination, SSA’s Philadelphia Regional Office, PA-BDD, and the Pennsylvania Department of Labor and Industry (Parent Agency) staff to obtain background information.
- Reconciled PA-BDD transactional listings to the administrative costs reported on its submitted Form SSA-4513, State Agency Report of Obligations for SSA Disability Programs, for Federal Fiscal Years (FY) 2017 and 2018.

The fourth audit objective was to assess general security controls. Due to the sensitive nature of general security controls, we presented the results and recommendations in a separate memorandum.

We determined and applied the following performance materiality for each tested fiscal year as shown in Table A–1.

<table>
<thead>
<tr>
<th>Table A–1: PA-BDD Performance Materiality</th>
</tr>
</thead>
<tbody>
<tr>
<td>Materiality Type</td>
</tr>
<tr>
<td>------------------</td>
</tr>
<tr>
<td>Performance Materiality</td>
</tr>
</tbody>
</table>

Sampling

Our sampling methodology encompassed three general areas of costs as reported on the Social Security Administration’s (SSA) Form SSA-4513, State Agency Report of Obligations for SSA Disability Programs: (1) Personnel, (2) Medical, and (3) All Other Non-personnel Costs.

Personnel Service Cost

For payroll costs, we sampled using monetary unit sampling (MUS) and randomly selected 64 and 65 samples for fiscal year for FY17 and FY18 respectively. Other Personnel Service Costs were segregated and sampled using MUS and randomly selected 14 and 13 samples for FY17 and FY18, respectively and the sampling tool sample size is synonymous with the selected sample sizes.
**Medical Costs**

For Consultative Examinations, the monetary unit sampling tool calculated a sample size of 37 for FY17 and 37 for FY18. For Medical Evidence of Records, the monetary unit sampling tool calculated a sample size of 40 for FY17 and 37 for FY18. We then sampled 100 medical cost items using MUS. We randomly selected 50 Consultative Examinations and 50 medical evidence of records transactions for FY17 and FY18 respectively. The discrepancies between the sampling tool and the sample selections are due to selecting the recommended sample size of 50 or more.

**All Other Non-Personnel Costs**

Before selecting the sample items, we segregated high dollar value transactions related to lease payments within occupancy costs and will test these items in their entirety. High dollar value transactions included within non-personnel were identified and tested in their entirety. One high dollar transaction was identified and tested for non-personnel costs for FY17 and FY18. The remainder of the costs within All Other Non-Personnel Costs were subject to MUS. We randomly selected 17 and 16 samples of positive transactions for FY17 and FY18, respectively and the sampling tool sample size is synonymous with the selected sample sizes.
## Appendix B  –    FORMS SSA-4513

**FY2017 State Agency Report of Obligations for SSA Disability Programs**

### STATE AGENCY REPORT OF OBLIGATIONS FOR SSA DISABILITY PROGRAMS

(See attached Instructions and Paperwork/Privacy Act Notice)

**NAME OF AGENCY**
PA BUREAU OF DISABILITY DETERMINATION  
901 NORTH 7TH STREET REAR THIRD FLOOR  
HARRISBURG, PA 17102

**STATE**
Pennsylvania

**FISCAL YEAR**
2017

**FOR PERIOD**
10/1/2016 To: 3/31/2020

<table>
<thead>
<tr>
<th>REPORTING ITEMS - ALL TITLES</th>
<th>(A) DISBURSEMENTS</th>
<th>(B) UNLIQUIDATED OBLIGATIONS</th>
<th>(C) TOTAL OBLIGATIONS</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1. Personnel Service Costs</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. Consultative Examinations (sum of a1+a2+a3)</td>
<td>$13,458,914</td>
<td>$-</td>
<td>$13,458,914</td>
</tr>
<tr>
<td>1) Disability Insurance (DI) Claims</td>
<td>$3,789,796</td>
<td>$-</td>
<td>$3,789,796</td>
</tr>
<tr>
<td>2) Supplemental Security Income (SSI) Claims</td>
<td>$6,684,266</td>
<td>$-</td>
<td>$6,684,266</td>
</tr>
<tr>
<td>3) Concurrent DI/SSI Claims</td>
<td>$2,984,852</td>
<td>$-</td>
<td>$2,984,852</td>
</tr>
<tr>
<td><strong>2. Medical Costs</strong> (sum of 2a+2b)</td>
<td>$28,133,190</td>
<td>$-</td>
<td>$28,133,190</td>
</tr>
<tr>
<td>a. Consultative Examinations (sum of a1+a2+a3)</td>
<td>$13,458,914</td>
<td>$-</td>
<td>$13,458,914</td>
</tr>
<tr>
<td>1) Disability Insurance (DI) Claims</td>
<td>$3,789,796</td>
<td>$-</td>
<td>$3,789,796</td>
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<tr>
<td>2) Supplemental Security Income (SSI) Claims</td>
<td>$6,684,266</td>
<td>$-</td>
<td>$6,684,266</td>
</tr>
<tr>
<td>3) Concurrent DI/SSI Claims</td>
<td>$2,984,852</td>
<td>$-</td>
<td>$2,984,852</td>
</tr>
<tr>
<td>b. Medical Evidence of Record (sum of b1+b2+b3)</td>
<td>$14,074,276</td>
<td>$-</td>
<td>$14,074,276</td>
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<tr>
<td>1) Disability Insurance (DI) Claims</td>
<td>$5,489,961</td>
<td>$-</td>
<td>$5,489,961</td>
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<tr>
<td>2) Supplemental Security Income (SSI) Claims</td>
<td>$6,101,547</td>
<td>$-</td>
<td>$6,101,547</td>
</tr>
<tr>
<td>3) Concurrent DI/SSI Claims</td>
<td>$3,082,788</td>
<td>$-</td>
<td>$3,082,788</td>
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<tr>
<td><strong>3. Indirect Costs</strong> (see attached addendum)</td>
<td>$2,185,674</td>
<td>$0</td>
<td>$2,185,674</td>
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<tr>
<td><strong>4. All Other Nonpersonnel Costs</strong></td>
<td>$14,790,788</td>
<td>$106,311</td>
<td>$14,897,099</td>
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<td>Occupancy</td>
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<td>$5,255,554</td>
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<td>Contracted Costs (exclude EDP)</td>
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<td>$1,032,021</td>
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<td>$375,161</td>
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<td>New EDP Equipment/Upgrades</td>
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<td>$193,073</td>
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<td>$103,299</td>
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<td>$103,299</td>
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<td>2) Rental</td>
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<td>$89,774</td>
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<td>$797,599</td>
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<td>DDS Travel</td>
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<td>$101,741</td>
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<tr>
<td>Supplies</td>
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<td>$0</td>
<td>$577,055</td>
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<td>Miscellaneous</td>
<td>$6,192,090</td>
<td>$106,311</td>
<td>$6,298,407</td>
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<td><strong>5. Total: (sum of 1 thru 4)</strong></td>
<td>$121,054,715</td>
<td>$106,311</td>
<td>$121,161,036</td>
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<td><strong>6. Cumulative Obligational Authorization</strong></td>
<td>$121,161,036</td>
<td>$121,161,036</td>
<td></td>
</tr>
</tbody>
</table>

**7. SSA-871 Attached?**  Yes [x]  No [ ]

I CERTIFY THAT THE ABOVE REPORT AND ANY SUPPORTING STATEMENTS ARE TRUE STATEMENTS OF DISBURSEMENTS AND UNLIQUIDATED OBLIGATIONS FOR DETERMINATIONS OF DISABILITY UNDER THE PROVISIONS OF THE SOCIAL SECURITY ACT, AS AMENDED.

**SIGNATURE**
[Signature]

**TITLE**
Manager

**DATE**
4/30/2020

Form SSA-4513 5dW-Multiple (revised 05/2016)
<table>
<thead>
<tr>
<th>Reporting Items - All Titles</th>
<th>(A) Disbursements</th>
<th>(B) Unliquidated Obligations</th>
<th>(C) Total Obligations</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Personnel Service Costs</td>
<td>$ 75,068,673</td>
<td>$ 0</td>
<td>$ 75,068,673</td>
</tr>
<tr>
<td>2. Medical Costs</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. Consultative Examinations</td>
<td>$ 12,708,150</td>
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<td>$ 12,708,150</td>
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<tr>
<td>b. Medical Evidence of Record</td>
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<td>$ 0</td>
<td>$ 13,291,154</td>
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<tr>
<td>3. Indirect Costs</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>4. All Other Nonpersonnel Costs</td>
<td>$ 15,777,350</td>
<td>$ 753,082</td>
<td>$ 16,530,435</td>
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<td>5. Total:</td>
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<td>$ 753,082</td>
<td>$ 119,641,921</td>
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<td>6. Cumulative Obligational Authorization</td>
<td>$ 120,041,921</td>
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<td></td>
</tr>
</tbody>
</table>

SSA-871 Attached? Yes ☑ No ☐

I certify that the above report and any supporting statements are true statements of disbursements and unliquidated obligations for determinations of disability under the provisions of the Social Security Act, as amended.

Signature: Jamie Jerosky
Title: Manager
Date: 4/30/2020
Objective 1
GT conducted testing and determined that the PA BDD maintained appropriate internal controls over all accounting and reporting of administrative costs, and that all funds were properly allocated and reconciled to funds drawn down. No findings noted.

Objective 2
GT conducted testing and determined that the PA BDD maintained appropriate internal controls over all accounting and reporting of administrative costs, and that all funds were properly allocated and reconciled to funds drawn down. No findings noted.

Objective 3
GT conducted testing and determined that the PA BDD maintained appropriate internal controls over all accounting and reporting of administrative costs, and that all funds were properly allocated and reconciled to funds drawn down. No findings noted.

Objective 4
Due to the determination that general security controls are sensitive, under Objective 4, Pennsylvania is prohibited in this document from presenting a full rebuttal to the single finding in Objective 4. However, Pennsylvania does not agree with this finding, and further, finds the results and risks as presented by the auditors to be in error, and lacking a basis in facts and reasonableness. A detailed rebuttal is included under separate cover.


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