

# Single Audit of the State of Oklahoma for the Fiscal Year Ended June 30, 2020

## A-77-21-00005



September 2021

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.

### Background

A single audit is an organization-wide financial statement and Federal awards audit of a non-Federal entity that expends \$750,000 or more in Federal funds in 1 year. It assures the Government that a non-Federal entity maintains adequate internal controls and generally complies with program requirements. Non-Federal entities typically include State and local governments, Indian tribes, universities, and nonprofit organizations.

The Oklahoma State Auditor and Inspector conducted the single audit of the State of Oklahoma. SSA is responsible for resolving single audit findings related to its disability programs. The Oklahoma Department of Rehabilitation Services (ODRS) is the Oklahoma Disability Determination Services' (DDS) parent agency.

### Findings

The single audit reported ODRS:

- incorrectly reported employee hours on the SSA-4514, *Time Report of Personnel Services for Disability Determination Services*, for quarters ended December 2019 and June 2020 and
- lacked internal controls over the verification and review of consultative examination providers' licenses and credentials.

We made recommendations to SSA in a prior report for corrective actions, and SSA's regional office confirmed ODRS took corrective action. Therefore, we are not making recommendations in this report.