

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

## A-77-22-00001



October 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 firm CliftonLarsonAllen LLP conducted the single audit of the State of Vermont. SSA is responsible for resolving single audit findings related to its disability programs. The Agency of Human Services is the Vermont Disability Determination Services' (DDS) parent agency.

### Finding

The DDS incorrectly reported the allocation of supervisor and examiner hours on the Form SSA-4514, *Time Report of Personnel Services for Disability Determination Services*, for the quarter ended December 31, 2019. The DDS implemented processes to prevent these errors in the future. In addition, the DDS corrected hours reported on the SSA-4514 and resubmitted the Form on October 29, 2020. Therefore, we are not making a recommendation in this report.