

**Single Audit of the State of Nebraska for the Fiscal Year  
Ended June 30, 2017  
A-77-18-00005**



**April 2018**

**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**

The Nebraska Auditor of Public Accounts conducted the single audit of the State of Nebraska. SSA is responsible for resolving single audit findings related to its disability programs. The Nebraska Department of Education (DOE) is the Nebraska Disability Determination Services' parent agency.

**Finding**

The single audit reported DOE did not maintain documentation to support reviews of the System for Award Management to verify it did not use consultative examination providers excluded, suspended, or otherwise barred from participating in Federal programs.

**Recommendation**

We recommend SSA confirm DOE established adequate procedures to verify consultative examination provider eligibility to participate in Federal programs.