

**Single Audit of the State of Delaware for the Fiscal Year
Ended June 30 2017
A-77-18-00008**



May 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

Clifton Larson Allen LLP conducted the single audit of the State of Delaware. SSA is responsible for resolving single audit findings related to its disability programs. The Delaware Department of Labor (DDL) is the Delaware Disability Determination Services' (DDS) parent agency.

Finding

The single audit reported DDL did not have procedures in place to ensure the consultative examination providers it used were not barred from participating in Federal programs.

Recommendation

We recommend that SSA verify DDL established adequate procedures to ensure consultative examination providers are eligible to participate in Federal programs.