

**Single Audit of the State of Ohio for the Fiscal Year Ended
June 30, 2018
A-77-19-00001**



April 2019

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

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 is intended to provide assurance to the Federal Government that a non-federal entity has adequate internal controls in place, and is generally in compliance with program requirements. Non-federal entities typically include states, local governments, Indian tribes, universities, and non-profit organizations.

The Ohio State Auditor conducted the single audit of the State of Ohio. SSA is responsible for resolving single audit findings related to its disability programs. The Opportunities for Ohioans with Disabilities (OOD) is the Ohio Disability Determination Services' parent agency. The Ohio Department of Administrative Services (DAS) provides services to OOD such as delivering information technology and mail, recruiting personnel, leasing and managing office space and processing payroll.

Findings

The single audit reported DAS needed procedures to ensure all vendors were not suspended or debarred from participating in Federal programs.

In addition, the single audit reported OOD did not always reconcile monthly expenditures between its internal systems.

Recommendations

We recommend that SSA:

1. Confirm DAS established appropriate procedures to ensure vendors were not suspended or debarred from Federal program participation before entering into contracts.
2. Verify OOD established appropriate procedures for reconciliation of expenditures between its systems.