

**Single Audit of the State of Indiana for the Fiscal Year Ended
June 30, 2019
A-77-20-00004**



April 2020

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. The audit is intended to assure the Government that a non-Federal entity has adequate internal controls in place and is generally complying with program requirements. Non-Federal entities typically include State and local governments, Indian tribes, universities, and nonprofit organizations.

The Indiana State Board of Accounts conducted the single audit of the State of Indiana. SSA is responsible for resolving single audit findings related to its disability programs. The Family and Social Services Administration is the Indiana Disability Determination Services' parent agency.

Findings

The single audit reported the Family and Social Services Administration

- understated employees' reportable time on the SSA-4514, *Time Report of Personnel Services for Disability Determination Services*, by 4,993 hours and
- did not document management's confirmation that staff verified consultative examination providers' licenses and credentials.

Recommendations

We recommend SSA confirm the Family and Social Services Administration:

1. Implemented an adequate process to ensure the accuracy of the SSA-4514.
2. Ensured consultative examination providers' licensure and credential verification procedures are in accordance with SSA policy.