

**Single Audit of the State of Florida for the Fiscal Year Ended
June 30, 2019
A-77-20-00005**



May 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 Florida Auditor General conducted the single audit of the State of Florida. SSA is responsible for resolving single audit findings related to its disability programs. Florida Department of Health (FDOH) is the Florida Disability Determination Services' parent agency.

Finding

The single audit reported FDOH understated employees' reportable time and the number of full-time equivalent positions on the SSA-4514, *Time Report of Personnel Services for Disability Determination Services*. FDOH stated it is implementing an automated check and internal monitoring tool to verify the accuracy of data used to prepare the SSA-4514.

Recommendation

We recommend SSA confirm that FDOH implemented an adequate process to ensure the accuracy of the SSA-4514.