

**Summary of Management Advisory Report: Single Audit of the State of Alabama for the Fiscal Year Ended September 30, 2010**  
**A-77-12-00011**



September 2012

Social Security Administration Office of the Inspector General

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**Objective**

To report internal control weaknesses, noncompliance issues, and unallowable costs identified in the single audit to the Social Security Administration (SSA) for resolution.

**Background**

The Alabama Examiners of Public Accounts performed the single audit of the State of Alabama. SSA is responsible for resolving single audit findings related to its Disability Insurance and Supplemental Security Income programs. The State Department of Education is the Alabama Disability Determination Services' (DDS) parent agency.

**Our Findings**

The single audit of the State of Alabama reported the *Time Report of Personnel Services for Disability Determination Services* (Form SSA-4514) was not accurate and complete. Specifically, the Form SSA-4514 contained a mathematical error and overtime hours were understated.

**Our Recommendations**

For the State of Alabama, we recommend that SSA ensure the DDS

1. submitted a revised and accurate Form SSA-4514, and
2. implemented procedures to verify the accuracy of information reported on the Form SSA-4514.