

Summary of Management Advisory Report: Single Audit of the Commonwealth of Puerto Rico Department of the Family for the Fiscal Year Ended June 30, 2010
A-77-12-00012



September 2012

Social Security Administration Office of the Inspector General

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

Aquino, DeCordova, Alfaro & Co., LLP performed the single audit of the Commonwealth of Puerto Rico Department of the Family (PRDF). SSA is responsible for resolving single audit findings related to its Disability Insurance program. PRDF is the Puerto Rico Disability Determination Services' (DDS) parent agency.

To view the full report, visit <http://oig.ssa.gov/audits-and-investigations/audit-reports/A-77-12-00012>.

Our Findings

The single audit reported PRDF:

1. Did not have adequate documentation to support payroll costs claimed for Federal reimbursement required by the Office of Management and Budget Circular A-87.
2. Submitted expenditures and obligations to SSA on the *State Agency Report of Obligations on the SSA Disability Programs* (Form SSA-4513) that did not agree with the amounts recorded in the PRDF's accounting records.

Our Recommendations

We recommend SSA:

1. Ensure the Puerto Rico DDS maintains documentation to support payroll costs charged to SSA.
2. Determine if the inaccurate reporting of expenditures on the Form SSA-4513 resulted in inappropriate reimbursements to the Puerto Rico DDS and, if so, request the return of any inappropriate reimbursements.