

*Summary of Administrative Costs Claimed by the Connecticut
Disability Determination Services
A-01-12-12104*



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Social Security Administration Office of the Inspector General

Objective

To (1) evaluate the Connecticut Disability Determination Services' (CT-DDS) internal controls over the accounting and reporting of administrative costs; (2) determine whether costs claimed by CT-DDS were allowable and funds were properly drawn; and (3) assess limited areas of the general security controls environment.

Background

Disability determination services (DDS) in each State or other responsible jurisdiction perform disability determinations under the Social Security Administration's (SSA) Disability Insurance and Supplemental Security Income programs in accordance with Federal law and regulations.

SSA reimburses the DDS for 100 percent of allowable reported expenditures up to its approved funding authorization, based on a *State Agency Report of Obligations for SSA Disability Programs* (Form SSA-4513).

Our Results

We determined that costs claimed on Forms SSA-4513 for the period October 1, 2008 through September 30, 2010 were allowable and properly allocated, and the system of internal controls over accounting and reporting administrative costs was effective. In addition, cumulative drawdowns did not exceed cumulative disbursements during our audit period. Finally, our limited review of CT-DDS' controls over its physical security and personally identifiable information showed that controls were in place.

Our Conclusion

Overall, CT-DDS had effective internal controls over the accounting and reporting of administrative costs for Fiscal Years 2009 and 2010. Also, CT-DDS' controls for general security and personally identifiable information were satisfactory.