

Summary of Single Audit of the Hawaii Department of Human Services for the Fiscal Year Ended June 30, 2011
A-77-13-00001



January 2013

Objective

To report internal control weaknesses, noncompliance issues, and unallowable costs identified in the single audit to SSA for resolution action.

Background

N&K CPAs, Inc., performed the single audit of the State of Hawaii. SSA is responsible for resolving single audit findings related to its Disability Insurance program. The Department of Human Services is the Hawaii Disability Determination Branch (DDB) parent agency.

Findings

The single audit reported that the hours DDB submitted on Form SSA-4514, *Time Reports of Personnel Service for Disability Determination Services*, did not reconcile to supporting documentation.

Recommendations

We recommend that SSA verify that DDB has taken appropriate action to ensure the accuracy of the Form SSA-4514.