

*Single Audit of the State of Wisconsin for the Fiscal Year Ended
June 30, 2011
A-77-13-00005*



February 2013

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

The Wisconsin Legislative Audit Bureau conducted the single audit of the State of Wisconsin. SSA is responsible for resolving single audit findings related to its Disability Insurance program. The Department of Health Services is the Wisconsin Disability Determination Bureau's (DDB) parent agency.

Findings

The single audit reported the Wisconsin Department of Administration lapsed funds from the internal service funds, accounts, and billable cost pools to the State's General Fund to help address budget shortfalls. Charges to the Government, including SSA, generated these funds. The estimated Federal share of the lapsed funds was \$850,000.

Recommendations

The single audit identified multiple Federal agencies, including SSA, responsible for resolving this finding. However, the Department of Health and Human Services will resolve this finding on the Government's behalf. Therefore, we are bringing this matter to SSA's attention, but we are not making a recommendation.