

**Single Audit of the State of Ohio for the Fiscal Year Ended
June 30, 2011
A-77-13-00009**



May 2013

Office of Audit Report Summary

Objective

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

Background

The Ohio State Auditor conducted the single audit of the State of Ohio. SSA is responsible for resolving single audit findings related to its Disability Insurance program. The Rehabilitation Services Commission (RSC) is the Ohio Division of Disability Determination's parent agency.

Finding

The single audit reported that RSC did not disburse Federal funds drawn for payroll within 3 days of receipt, as required by the *Cash Management Improvement Act* (CMIA) agreement.

Recommendation

We recommend that SSA verify that RSC is drawing and disbursing funds in accordance with the CMIA agreement.