

**Single Audit of the Commonwealth of Pennsylvania for the  
Fiscal Year Ended June 30, 2011  
A-77-13-00011**



May 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 Pennsylvania Auditor General and KPMG, LLP conducted the single audit of the Commonwealth of Pennsylvania. SSA is responsible for resolving single audit findings related to its Disability Insurance program. The Department of Labor and Industry (L&I) is the Pennsylvania Bureau of Disability Determination's parent agency.

**Finding**

The single audit reported L&I carried forward approximately \$1.8 million from prior SSA reimbursements. L&I should have expended these funds before it requested additional SSA funds. However, since L&I drew additional funds before it expended the \$1.8 million, the Commonwealth of Pennsylvania owes interest on these funds in the amount of \$2,119.

**Recommendation**

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