

**Single Audit of the State of New Mexico Public Education
Department for the Fiscal Year Ended June 30, 2011
A-77-13-00013**



December 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

Moss Adams LLP conducted the single audit of the State of New Mexico Public Education Department. SSA is responsible for resolving single audit findings related to its Disability Insurance program. The Division of Vocational Rehabilitation (DVR) is the New Mexico Disability Determination Services' (DDS) parent agency.

Findings

The single audit reported that DVR:

- Did not follow established policies and procedures to ensure vendors are not suspended or debarred.
- Did not consistently follow established internal control policies for reviewing and approving Federal cash draws.

Recommendations

We recommend that SSA:

1. Confirm that DVR is following its established policies and procedures for ensuring vendors are not suspended or debarred.
2. Verify that DVR is following its established policies for reviewing and approving cash draws.