

**Single Audit of the State of New Hampshire for the Fiscal Year
Ended June 30, 2013
A-77-14-00015**



August 2014

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

KPMG, LLP conducted the single audit of the State of New Hampshire. SSA is responsible for resolving single audit findings related to its Disability programs. The Department of Education is the New Hampshire Disability Determination Services' (DDS) parent agency.

Findings

The single audit reported:

- Invoices did not always specify which grant year the expenditures were charged. As a result, the auditor could not verify the proper charging of expenditures.
- Verifications of consultative examination (CE) providers' licensure, credentials, and certifications were not always documented including the required match of medical licenses with the Department of Health and Human Services' List of Excluded Individuals and Entities.

Recommendations

We recommend that SSA:

1. Confirm the DDS has a process in place to charge expenditures to the correct grant identification number.
2. Verify the DDS has appropriate procedures to document the reviews of CE provider licensure, credentials, and certifications.