

**Single Audit of the State of Nebraska for the Fiscal Year  
Ended June 30, 2014  
A-77-15-00003**



**July 2015**

**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 Nebraska Auditor of Public Accounts conducted the single audit of the State of Nebraska. SSA is responsible for resolving single audit findings related to its Disability programs. The Nebraska Department of Education is the Nebraska Disability Determination Section's (DDS) parent agency.

**Finding**

The single audit reported the DDS did not maintain adequate documentation to support \$504,818 in unliquidated obligations reported on the Form SSA-4513, *State Agency Report of Obligations for SSA Disability Programs*.

**Recommendation**

We recommend that SSA ensure the DDS has appropriate procedures in place to maintain documentation supporting the unliquidated obligations claimed on the Form SSA-4513.