

**Single Audit of the State of Tennessee for the Fiscal Year  
Ended June 30, 2014  
A-77-15-00005**



**August 2015**

**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 Tennessee Comptroller of the Treasury conducted the single audit of the State of Tennessee. SSA is responsible for resolving single audit findings related to its Disability programs. The Department of Human Services (DHS) is the Tennessee Disability Determination Services' parent agency.

**Finding**

The single audit reported DHS did not provide adequate internal controls in three areas related to information security.

**Recommendation**

We recommend that SSA verify that DHS has resolved the system-related internal control issues.