**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 Connecticut Auditors of Public Accounts conducted the single audit of the State of Connecticut. SSA is responsible for resolving single audit findings related to its Disability programs.

The Connecticut Disability Determination Services (DDS) performs disability determinations under SSA’s Disability Insurance and Supplemental Security Income programs in accordance with Federal regulations. The Department of Social Services (DSS) is the DDS’ parent agency.

The Connecticut Department of Rehabilitation Services (DORS) contracts with Community Rehabilitation Providers on a fee-for-service basis to provide employment rehabilitative services to disabled residents. SSA reimburses DORS for indirect costs related to rehabilitative services provided to disabled beneficiaries.

**Findings**

The single audit reported the DSS charged salaries and wages to the disability program that were not supported by semi-annual certifications indicating the employees worked solely on the disability program.

In addition, the single audit reported that the costs charged to SSA for rehabilitative services provided to disabled beneficiaries were understated because of the misclassification of expenditures in the accounting system.

**Recommendations**

We recommend that SSA

1. Verify that procedures were implemented to ensure employees who solely work on the disability program have semi-annual certifications.

2. Verify that appropriate changes were made to the accounting system to ensure accurate costs are charged to its disability programs.