

**Single Audit of the State of Nevada for the Fiscal Year Ended
June 30, 2014
A-77-15-00011**



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

Eide Bailly LLP conducted the single audit of the State of Nevada. SSA is responsible for resolving single audit findings related to its Disability programs. The Department of Employment, Training and Rehabilitation (DETR) is the Nevada Disability Determination Services' parent agency.

Finding

The single audit reported DETR did not have procedures in place to ensure license verifications and reviews of the Department of Health and Human Services, Office of the Inspector General's List of Excluded Individuals and Entities for consultative examination (CE) providers.

Recommendation

We recommend that SSA confirm that DETR completed the CE provider agreement process for all CE providers.