

**Single Audit of the State of New Hampshire for the Fiscal Year  
Ended June 30, 2015  
A-77-16-00002**



**June 2016**

**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. New Hampshire Department of Education is the New Hampshire Disability Determination Services' parent agency.

**Finding**

The single audit reported the disability determination services understated the hours reported on one of the reviewed quarterly Form SSA-4514s, *Time Report of Personnel Services for Disability Determination Services*. Specifically, the disability determination services understated the hours reported for full-time examiners by 1,950 hours compared to supporting documentation.

**Recommendation**

We recommend that SSA verify that procedures are in place to ensure the accuracy of the Form SSA-4514.