

**Single Audit of the State of Nevada for the Fiscal Year Ended
June 30, 2015
A-77-16-00003**



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

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.

Findings

The single audit reported the following.

- DETR did not have procedures in place to identify individual consultative examination providers who were associated with an entity. Therefore, DETR did not 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 these individual consultative examination providers.
- DETR did not have adequate procedures in place to ensure data entered into the Form SSA-4513, *State Agency Report of Obligations for SSA Disability Programs*, was supported by underlying accounting data.

Recommendations

We recommend that SSA:

1. Confirm that appropriate procedures are established to ensure consultative examination providers associated with an entity are properly licensed and are checked against the List of Excluded Individuals and Entities.
2. Verify that procedures are in place to ensure the accuracy of the Form SSA-4513.