

**Single Audit of the State of Washington for the Fiscal Year
Ended June 30, 2015
A-77-16-00010**



August 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

The Washington State Auditor's Office conducted the single audit of the State of Washington. SSA is responsible for resolving single audit findings related to its disability programs. The Department of Social and Health Services (DSHS) is the Washington Disability Determination Services' parent agency.

Findings

The single audit reported DSHS

- charged expenditures totaling \$58,628 to SSA for obligations incurred before the grant period of eligibility and
- reimbursed two medical providers an amount that exceeded the approved fee schedule by \$29.

Recommendations

We recommend that SSA:

1. Determine whether the \$58,628 in obligations incurred before the grant period of eligibility resulted in unallowable charges and, if so, request a refund.
2. Confirm that appropriate procedures were implemented by DSHS to ensure medical providers are paid in accordance with DSHS' approved fee schedule.