

**Single Audit of the State of West Virginia for the Fiscal Year
Ended June 30, 2016
A-77-17-00009**



May 2017

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

Ernst & Young LLP conducted the single audit of the State of West Virginia. SSA is responsible for resolving single audit findings related to its disability programs. The Division of Rehabilitation Services (DRS), within the Department of Education and the Arts, is the West Virginia Disability Determination Services' parent agency.

Finding

The single audit reported DRS understated the hours reported for medical consultants on the *Time Report of Personnel Services for Disability Determination Services* (Form SSA-4514).

Recommendation

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