

**Single Audit of the State of Ohio for the Fiscal Year Ended  
June 30, 2017  
A-77-18-00002**



**April 2018**

**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 Ohio State Auditor conducted the single audit of the State of Ohio. SSA is responsible for resolving single audit findings related to its disability programs. The Opportunities for Ohioans with Disabilities is the Ohio Disability Determination Services' parent agency.

**Finding**

The single audit reported the Opportunities for Ohioans with Disabilities did not reconcile the two accounting systems used to track and pay for medical examination requests and consultative examinations to ensure payment amounts agreed.

**Recommendation**

We recommend SSA verify the Opportunities for Ohioans with Disabilities implemented appropriate medical examination request and consultative examination payment reconciliation procedures.