

**Single Audit of the State of Washington for the Fiscal Year
Ended June 30, 2017
A-77-18-00007**



May 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 Washington State Auditor 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' (DDS) parent agency.

Findings

The single audit reported DSHS did not complete all the required semi-annual certifications to support that employees worked solely on the disability program.

In addition, the single audit reported DSHS did not submit the Fiscal Year 2017 cost allocation plan by the July 1, 2016 due date. The single audit identified multiple Federal programs, including SSA, responsible for resolving this finding. However, the Department of Health and Human Services will resolve this finding on the Government's behalf. Therefore, we are bringing this matter to your attention, but we are not making a recommendation on this issue.

Recommendation

We recommend SSA verify that DSHS implemented appropriate procedures to ensure completion of semi-annual certifications for all employees who work solely on the disability program.