

**Single Audit of the State of New Hampshire for the Fiscal Year
Ended June 30, 2017
A-77-18-00009**



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

KPMG LLP conducted the single audit of the State of New Hampshire. SSA is responsible for resolving single audit findings related to its disability programs. The New Hampshire Department of Education is the New Hampshire Disability Determination Services' parent agency.

Finding

The single audit reported that the State of New Hampshire had ineffective general information technology controls related to its Financial Reporting and Human Resources/Payroll system.

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.