

Single Audit of the State of Mississippi for the Fiscal Year Ended June 30, 2017

A-77-18-00010



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

Horne LLP and the Mississippi State Auditor conducted the single audit of the State of Mississippi. SSA is responsible for resolving single audit findings related to its disability programs. The Mississippi Department of Rehabilitation Services (MDRS) is the Mississippi Disability Determination Services' parent agency.

Findings

The single audit reported MDRS did not always maintain documentation that it had verified consultative examination providers' licenses.

In addition, MDRS did not submit the required certification to the Department of Health and Human Services within 30 days of the fiscal year end to document it did not change the cost allocation plan. The Department of Health and Human Services, as cognizant agency, 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.

Recommendations

We recommend that SSA ensure MDRS establishes appropriate procedures to document it verified consultative examination providers' licenses.