

Single Audit of the Commonwealth of Puerto Rico Department of the Family for the Fiscal Year Ended June 30, 2018

A-77-20-00001



March 2020

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

A single audit is an organization-wide financial statement and Federal awards audit of a non-Federal entity that expends \$750,000 or more in Federal funds in 1 year. It is intended to assure the Government that a non-Federal entity has adequate internal controls in place and is generally in compliance with program requirements.

Non-Federal entities typically include State and local governments, Indian tribes, universities, and nonprofit organizations.

The audit firm of Aquino, De Córdova, Alfaro & Co., LLP conducted the single audit of the Commonwealth of Puerto Rico Department of the Family (PRDF). PRDF is the Puerto Rico Disability Determination Services' parent agency. SSA is responsible for resolving single audit findings related to its disability programs.

Finding

The PRDF's personnel files were neither up-to-date nor complete. The corrective action plan indicated PRDF would review the employee personnel files for compliance with Federal standards.

Recommendation

We recommend SSA ensure PRDF completed the personnel file updates for employees working on its programs.