

**Single Audit of the State of Indiana for the Fiscal Year Ended  
June 30, 2014  
A-77-15-00006**



**July 2015**

**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 Indiana Board of Accounts conducted the single audit of the State of Indiana. SSA is responsible for resolving single audit findings related to its Disability programs. The Family and Social Services Administration (FSSA) is the Indiana Disability Determination Services' parent agency.

**Finding**

FSSA did not have adequate internal controls to ensure the accuracy of the Form SSA-4514, *Time Report of Personnel Services for Disability Determination Services*.

**Recommendation**

We recommend that SSA verify that FSSA has a process in place to ensure the accuracy of the Form SSA-4514.