

**Single Audit of the State of Utah for the Fiscal Year Ended
June 30, 2012
A-77-14-00002**



November 2013

Office of Audit Report Summary

Objective

To report internal control weaknesses, noncompliance issues, and unallowable costs identified in the single audit to Social Security Administration (SSA) for resolution action.

Background

The Utah State Auditor conducted the single audit of the State of Utah. SSA is responsible for resolving single audit findings related to its Disability Insurance program. The Utah State Office of Rehabilitation (USOR) is the Utah Disability Determination Services' (DDS) parent agency.

Findings

The single audit reported:

- USOR did not accurately prepare the *State Agency Report of Obligations for SSA Disability Programs* (Form SSA-4513) report for the quarter ended September 30, 2011 and did not submit it to SSA timely.
- The DDS inaccurately reported the number of hours on the *Time Report of Personnel Services for Disability Determination Services* (Form SSA-4514) for the quarter ended September 30, 2011 and did not submit it to SSA timely.
- The DDS did not have a formal process in place to ensure all employees who charge time to only the SSA program completed a Personal Activity Report (PAR).

Recommendations

We recommend that SSA:

1. Verify that appropriate procedures are in place to ensure the accuracy and timeliness of Forms SSA-4513 and SSA-4514.
2. Confirm that appropriate procedures are in place to ensure applicable DDS employees complete PARs.