

**Single Audit of the State of Ohio for the Fiscal Year Ended
June 30, 2012
A-77-14-00007**



January 2014

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 Ohio State Auditor conducted the single audit of the State of Ohio. SSA is responsible for resolving single audit findings related to its Disability programs. The Rehabilitation Services Commission (RSC) is the Ohio Bureau of Disability Determination's (BDD) parent agency.

Finding

The single audit reported that RSC did not disburse Federal funds drawn for payroll within 3 days of receipt, as required by the *Cash Management Improvement Act* agreement.

Recommendation

We made a recommendation to SSA in a prior report for corrective action on this finding. We confirmed that SSA had taken appropriate corrective action to address this finding. Therefore, we will not repeat the recommendation in this report.