

**Single Audit of the State of Louisiana for the Fiscal Year
Ended June 30, 2015
A-77-16-00013**



September 2016

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 for resolution.

Background

Louisiana Legislative Auditor conducted the single audit of the State of Louisiana. SSA is responsible for resolving single audit findings related to its disability programs. The Department of Children and Family Services is the Louisiana Disability Determination Services' parent agency.

Finding

The single audit reported the Department of Children and Family Services charged costs to various Federal agencies, including SSA, based on methodologies that were not included in the approved cost allocation plan. The Department of Health and Human Services will resolve this finding on the Government's behalf. Therefore, we are bringing this to your attention, but we are not making a recommendation.