

**State of Arkansas
Disability Determination For
Social Security Administration**

Financial Statements and Other Information

with Independent Auditors' Report

September 30, 2023

Stan Parks, CPA

Certified Public Accountants and Consultants

Little Rock, Arkansas

STATE OF ARKANSAS
DISABILITY DETERMINATION FOR
SOCIAL SECURITY ADMINISTRATION

FINANCIAL STATEMENT AND OTHER INFORMATION
SEPTEMBER 30, 2023

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Stan Parks, CPA
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Members
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INDEPENDENT AUDITORS' REPORT

State of Arkansas
Disability Determination for
Social Security Administration

Opinion

We have audited the accompanying statement of receipts and disbursements of the State of Arkansas Disability Determination for Social Security Administration as of and for the year ended September 30, 2023 and the related notes to the financial statements.

In our opinion, the accompanying financial statement is presented fairly, in all material respects, the statement of receipts and disbursements of State of Arkansas Disability Determination for Social Security Administration for the year ended September 30, 2023, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable in financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of State of Arkansas Disability Determination for Social Security Administration to meet our ethical responsibilities, in accordance with the relevant ethical requirements related to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Management's Responsibility for Compliance

Management is responsible for the compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the State of Arkansas Disability Determination for Social Security Administration's federal programs.

In preparing financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the ability of the State of Arkansas Disability Determination for Social Security Administration's ability to continue as a going concern within one year of the date the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free of material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but not absolute assurance, and therefore is not a guarantee that an audit conducted in accordance with Generally Accepted Auditing Standards (GAAS) will always detect a material misstatement when it exists. The risk of not detecting a material misstatement from fraud is higher than for one resulting from error as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or other override of internal control. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users made on the basis of these financial statements.

In performing the audit procedures in accordance with GAAS we:

Exercise professional judgment and maintain professional skepticism throughout the audit.

Identify and access the risk of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of State of Arkansas Disability Determination for Social Security Administration internal control. Accordingly, no such opinion is expressed.

Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Conclude whether, in our judgment, there are conditions or events considered in the aggregate, that raise substantial doubt about State of Arkansas Disability Determination for Social Security Administration's ability to continue as going concern for a reasonable period of time.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements of State of Arkansas Disability Determination for Social Security Administration., referred to above, taken as a whole. The accompanying schedule of expenditures of federal awards is required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the accompany Supplementary Information in the table of contents, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards* and the *Uniform Guidance* we have also issued a report dated June 27, 2024, on our consideration of State of Arkansas Disability Determination for Social Security Administration's, internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of the internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over the effectiveness of the Agency's financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and the *Uniform Guidance* in considering the Agency's internal control over financial reporting and compliance.

Stan Parks, CPA

Little Rock, Arkansas
June 27, 2024

STATE OF ARKANSAS
DISABILITY DETERMINATION FOR
SOCIAL SECURITY ADMINISTRATION

STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

Receipts

Federal Grants and reimbursements	\$	61,546,215
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Disbursements

Agency employees and benefits	50,782,878
Consultive exams	4,954,597
Medical evidence records	2,390,880
Occupancy costs	1,958,212
Data processing cost	37,174
Rent, transportation and office equipment	133,343
Communications	397,667
Contracted Cost	160,724
Applicant travel subsistence	221,727
Other travel expense	8,588
Supplies	422,863
Other Expenses and services	77,562
Cost allocation - State of Arkansas (Note 3)	-
	<hr/>
	61,546,215
	<hr/>

Excess of Receipts over Disbursements	\$	<hr/> <hr/> -
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STATE OF ARKANSAS
DISABILITY DETERMINATION FOR
SOCIAL SECURITY ADMINISTRATION

NOTES TO THE FINANCIAL STATEMENT
SEPTEMBER 30, 2023

NOTE 1 - Summary of Significant Accounting Policies

Organization

The State of Arkansas Disability Determination for Social Security Administration (the Agency), a component of State Government, was created by Act 14 of the Second Extraordinary Session of the 1961 Arkansas General Assembly and, accordingly, is exempt from federal income taxes under Section 115 of the Internal Revenue Code. The Agency operates under the Administrative Control of the Chief Executive of the State of Arkansas and, accordingly, is subject to the Constitution, Statutes and Regulations of the State of Arkansas. The purpose of the Agency is to carry out the disability determination and hearing functions for the federal government's Social Security Administration.

Basis of Presentation

The accompanying statement of receipts and disbursements has been prepared in accordance with the cash basis and budget laws of the State of Arkansas and is not intended to present financial position or results of operations of the Agency in conformity with accounting principles generally accepted in the United States of America. All expenditures are deemed program related cost.

General Fixed Assets

The purchase of non-expendable property and equipment is recorded as an expense or capital outlay during the period in which purchased. No provision is made for periodic depreciation expense as required by accounting principles generally accepted in the United States of America. Property acquired by the Agency through its primarily grant funding is considered as owned by the State of Arkansas to be used in the Agency's programs for which it was purchased or in future authorized programs. However, the United States or the State of Arkansas, as grantors, has a reversionary interest in the property. Its disposition as well as ownership of any proceeds there from is subject to federal or state regulation. The Agency's operations also include computer, fax and printing equipment, which is acquired, owned and provided directly by the Social Security Administration and is not part of the Agency's revenue budget or funding expenditures.

Retirement Plan

The Agency contributes to the Arkansas Public Employees' Retirement Plan (the Plan), which is a cost-sharing, multiple-employer defined benefit pension plan. The Plan is administered by Arkansas Public Employees' Retirement System (APERS), which consists of a nine member Board of Trustees. For the Plan year ended June 30, 2023, total Net Asset Position Restricted for Pension Benefits amounted to \$10,295 million. The actuarial value of plan net assets and accrued liability was \$10,638 million and \$13,210 million respectively, on total covered payroll of \$2,252 million. The Plan issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by writing to APERS, One Union National Plaza, 124 West Capitol, Little Rock, AR 72201-1015 or calling (501) 682-7855.

STATE OF ARKANSAS
DISABILITY DETERMINATION FOR
SOCIAL SECURITY ADMINISTRATION

NOTES TO THE FINANCIAL STATEMENT
SEPTEMBER 30, 2023

NOTE 1 - Summary of Significant Accounting Policies - Continued

Retirement Plan - Continued

The Plan provides retirement and disability retirement benefits to full-time and certain part-time employees of the Agency as well as death and service benefits to their beneficiaries. Benefit provisions are established by Title 24 – Chapters 2 and 4 of the Arkansas Code of 1987, Annotated, and may be changed by amendment of that law by the Arkansas Legislature with concurrence of the Governor

The Agency contributes to the Plan at a predetermined rate of 15.32% to of each participating employee’s annual qualified salary. Contribution requirements are established by law and may be changed by the Arkansas Legislature with concurrence of the Governor. The Agency’s contributions to the Plan for the year ended September 30, 2023, for the required contributions amounted to \$5,169,012.

Economic Dependency

The Agency is dependent on grant funds received from the federal government. During the fiscal year ended September 30, 2023, 100% of the Agency’s revenue was provided by federal grants.

Subsequent Event Disclosure

The accompanying financial statements and related disclosures have been reviewed by management and include any required disclosures arising after the fiscal year end September 30, 2023 and through June 27, 2024, the date of the auditor’s reports. The financial statements will be available for issuance to the Provider Agencies at that time.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Leases

In 2016 the regulatory arm of the AICPA, FASB, issued pronouncement ASU 2016-02 *Leases*. This requires a lessee to recognize certain leases on the balance sheet (when presented) and disclose key information about the leasing arrangements. Leases are to be recognized as finance or operating, with such recognition reflected in the expense recognition of the statement of receipts and disbursements. For the fiscal period 2023 the Agency recognized lease expenses in accordance with the standard referenced herein.

STATE OF ARKANSAS
DISABILITY DETERMINATION FOR
SOCIAL SECURITY ADMINISTRATION

NOTES TO THE FINANCIAL STATEMENT
SEPTEMBER 30, 2023

NOTE 2 - Leases

The Agency was obligated under various lease agreements for office space, parking, office equipment and Agency vehicles in Little Rock, Arkansas during the fiscal year ended September 30, 2023. The lease for building facilities and related real estate used is scheduled to expire between April, 2025 and June, 2026 with a monthly base rent(s) ranging from \$1,200 to \$97,164 per month. Rent expense under the above lease agreements was \$1,597,009 for the year ended September 30, 2023.

The minimum future obligations from these operating leases in effect at September 30, 2023 are as follows:

<u>Year Ending</u>	<u>Amount</u>
9/30/24	\$ 1,671,073
9/30/25	\$ 1,341,034
9/30/26	\$ 286,364
9/30/27	\$ 0
9/30/28	\$ 0

NOTE 3 – Reimbursed Cost – State Agencies

Indirect Cost

To facilitate equitable distribution of common purpose costs benefiting more than one grant or program, the Agency utilizes a statewide cost allocation plan, which is approved by the Division of Cost Allocation of the cognizant agency on behalf of the federal government. During the fiscal year ended September 30, 2023, the Agency incurred \$ - 0 - in indirect costs under the statewide cost allocation plan. The components of the amount was for indirect cost incurred and billed by the State under the above described indirect cost allocation plan.

Other Reimbursed Cost

The Agency reimburses the State of Arkansas Attorney General’s office (“AG”) for salary cost and related expenses for assistance in investigation and prosecution of suspected applicant fraud or irregularities. During the fiscal year September 30, 2023, the Agency reimbursed the AG for salary cost included in personnel cost in the accompanying financial statement of \$373,068. Ancillary expenses for travel and other cost amounted to \$34,506 and is reflected as part of other expenses and services on the accompanying financial statement.

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

State of Arkansas
Disability Determination for
Social Security Administration

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the State of Arkansas Disability Determination for Social Security Administration which is comprised of the statement receipts and disbursements for the fiscal year ended September 30, 2023, and the related notes to the financial statements, and have issued our report thereon dated June 27, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered State of Arkansas Disability Determination for Social Security Administration's (the "Agency") internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purposes of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Agency's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. Given those limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether State of Arkansas Disability Determination for Social Security Administration's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

This report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Agency's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Agency's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Stan Parks, CPA

June 27, 2024
Little Rock, Arkansas

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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE
UNIFORM GUIDANCE**

State of Arkansas
Disability Determination for
Social Security Administration

Report on Financial Statements

We have audited the compliance of State of Arkansas Disability Determination for Social Security Administration with the types of compliance requirements described in the *OMB Compliance Supplement* that that could have a direct and material effect on the Agency's major federal program for the fiscal year ended September 30, 2023. Arkansas Disability Determination for Social Security Administration's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the State of Arkansas Disability Determination for Social Security Administration complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal programs for the fiscal year ended September 30, 2022.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable in financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of State of Arkansas Disability Determination for Social Security Administration to meet our ethical responsibilities, in accordance with the relevant ethical requirements related to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on compliance with each major program.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implantation and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts and agreements applicable to the State of Arkansas Disability Determination for Social Security Administration's federal programs

Auditors' Responsibilities for Audit Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on State of Arkansas Disability Determination for Social Security Administration's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance with the State of Arkansas Disability Determination for Social Security Administration's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with auditing standards generally accepted in the United States of America (GAAS), *Government Auditing Standards*, the Uniform Guidance, we:

Exercise professional judgement and maintain professional skepticism throughout the audit.

Identify and access the risk of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the State of Arkansas Disability Determination for Social Security Administration's compliance with compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

Obtain an understanding of the State of Arkansas Disability Determination for Social Security Administration's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances, and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of State of Arkansas Disability Determination for Social Security Administration internal control over compliance. Accordingly, no such opinion is expressed.

Reports on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of on a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance with a type of

compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Stan Parks, CPA

June 27, 2024
Little Rock, Arkansas

STATE OF ARKANSAS
DISABILITY DETERMINATION FOR
SOCIAL SECURITY ADMINISTRATION

NOTES TO THE EXPENDITURE OF FEDERAL AWARDS
SEPTEMBER 30, 2023

NOTE A – Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the “Schedule”) includes federal grant activity of the Agency under the programs of the federal government for the year ended September 30, 2023. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of *Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Agency, it is not intended and does not present financial position, changes in net assets, or cash flows of the Agency.

NOTE B – Summary of Significant Accounting Policies

- 1) Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles of Title 2 U.S. Code of *Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), wherein certain types of expenditure are not allowable or are limited as to reimbursement.
- 2) Pass-Thru entities are named and identifying numbers are presented if / when applicable.
- 3) The Agency received no non-monetary assistance in the 2023 fiscal year end.

STATE OF ARKANSAS
DISABILITY DETERMINATION FOR
SOCIAL SECURITY ADMINISTRATION

SUPPLEMENTARY SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

<u>Federal Grantor/Pass-Through Grantor Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Authorized Amount</u>	<u>FY 9/30/23 Receipts</u>	<u>FY 9/30/23 Disbursements</u>
Social Security Administration–2021 Program	96.001	04-2104ARDI00	\$53,431,200	\$ 193,603	\$ 193,603
Social Security Administration–2022 Program	96.001	04-2204ARDI00	\$58,670,904	113,735	113,735
Social Security Administration–2023 Program	96.001	04-2304ARDI00	\$61,628,486	<u>61,238,877</u>	<u>61,238,877</u>
				<u>\$ 61,546,215</u>	<u>\$ 61,546,215</u>

Total Federal Financial Assistance all under a major program

STATE OF ARKANSAS
DISABILITY DETERMINATION FOR
SOCIAL SECURITY ADMINISTRATION

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

Summary of Auditor's Results:

Financial Statements

Type of auditors' report – Unqualified

Internal control over financial reporting:

Material weakness(es) identified? – no

Significant Deficiencies identified that are not considered material weaknesses? – no

Noncompliance material to financial statements noted? – no

Federal Awards

Internal control over major program:

Material weakness (es) identified? – no

Significant Deficiencies identified that are not considered material weaknesses? – no

Type of auditors' report issued on compliance for major program – Unqualified

Any audit findings disclosed that are required to be reported under Title 2 U.S. Code of *Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). - no

Identification of major programs:

CFDA Number – 96.001 - Social Security Administration

Dollar threshold used to distinguish between type A and type B programs? - \$1,846,386

Auditee qualified as low-risk auditee? - no

STATE OF ARKANSAS
DISABILITY DETERMINATION FOR
SOCIAL SECURITY ADMINISTRATION

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SEPTEMBER 30, 2023

There are no reportable findings or questioned cost for the year ended September 30, 2023

STATE OF ARKANSAS
DISABILITY DETERMINATION FOR
SOCIAL SECURITY ADMINISTRATION

SUMMARY OF PRIOR FINDINGS RESOLUTIONS

There were no reportable findings or questioned cost for the year ended September 30, 2022.