



North Carolina Department of Health and Human Services
Division of Social Services

Pat McCrory
Governor

Aldona Z. Wos, M.D.
Ambassador (Ret.)
Secretary DHHS

Wayne E. Black
Division Director

May 29, 2015

Attention: Social Services Directors, Administrators and Managers

Dear County Director of Social Services:

Subject: Appropriate Access for Local CPAs Conducting Single Audits

The purpose of this letter is to clarify the issue of access for local Certified Public Accountant (CPA) firms conducting Single Audits of County Departments of Social Services for the North Carolina Office of the State Auditor (NCOSA). The North Carolina Department of Health and Human Services (DHHS) assures that counties are in full compliance with federal and state laws and regulations regarding access to information. The Department takes these regulations very seriously. These result in a number of challenges including; the security management process, physical and technical safeguards, incident management, use and disclosure of client records, and privacy and security awareness.

As a result of these challenges, our Department will not allow CPA firms conducting County Single Audits access to NC FAST. However, to assist with the Single Audits, a report regarding the cases that may be subject to auditing will be generated for economic services programs and located in NC XPTR. The report will cover the period July 1, 2014 through February 28, 2015 as requested by the NCOSA. A terminal message will be sent once reports are posted.

Please ensure that this information is disseminated to ALL appropriate staff and ensure that access is not provided to the NC FAST system. The local CPA firms have the right to view any data regardless of where located; this includes NC FAST, document management systems, and case files. If a local CPA needs access to any system, the county must have appropriate staff available to assist the auditor in viewing the necessary systems and any required documents.

www.ncdhhs.gov • www.ncdhhs.gov/dss
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DCDL
May 29, 2015
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If you have any questions regarding the information in this letter, please contact your Operational Support Team (OST) representative.

Sincerely,

A handwritten signature in black ink, appearing to read "Wayne E. Black". The signature is written in a cursive style with a prominent loop at the end.

Wayne E. Black

cc: Sherry Bradsher, Deputy Secretary of Human Services
Angela Taylor, Director, NC FAST
Pyreddy Reddy, Chief Security Officer, DHHS
Tracy Hicks, Cúram Configuration Analyst Lead, NC FAST
Dee Jones, Director of Operations, DMA
Kristina Autio, Office of the State Auditor

DIR-08-2015