

Auditors of Public Accounts Audits Since 2023

By: Lee Hansen, Principal Legislative Analyst
January 28, 2025 | 2025-R-0026

Issue

This report shows the audits issued by the state [Auditors of Public Accounts](#) since 2023, by subject, with brief summaries of their findings and recommendations. It does not include National Collegiate Athletic Association (NCAA) audits for [Central Connecticut State University](#) and [Southern Connecticut State University](#) (which were prepared specific to NCAA standards) or the [Statewide Single Audits](#) (which were prepared under audit requirements placed upon the state as a condition of expending federal financial assistance). The full report for each audit is available through the hyperlink in its audit type.

Audits Since January 1, 2023

Administration of the Department of Economic and Community Development's (DECD) Media Tax Credits

Release Date: 01/10/24	Audit Type: Performance Audit	Fiscal Years: 19-22
Findings		Recommendations
Lack of segregation of duties - administration of the media credits		Segregate key aspects of media credit administration; if not possible, DECD should develop a formalized management review process using reliable records and information
Has not developed written media credit administration policies and procedures		Develop written policies and procedures to administer its media credits and should prioritize policies and procedures promoting internal control to ensure statutory and regulatory compliance

Administration of the Department of Economic and Community Development's (DECD) Media Tax Credits (continued)

Findings	Recommendations
Did not reconcile claimed and issued transfer vouchers	Enter an agreement with the Department of Revenue Services to obtain data necessary for reconciliation of individual credit vouchers with state tax credits; develop a prompt and accurate reconciliation procedure
Lacks reliable data to establish and monitor control activities over media credit administration	Obtain information necessary to improve control activities; revise processes to ensure it generates reliable data, which may include the creation of an online application system
Has not updated media credit regulations	Update regulations to reflect statutory changes and establish a process to ensure regulations are promptly updated
Did not consistently provide accurate, quality media credit information to applicants and stakeholders	Update website, forms, and policies to reflect statutory, regulatory, and other media credit changes; establish a process to ensure it promptly updates public information
Did not collect accurate media credit application fees	Develop internal controls to ensure it consistently and correctly collects media credit fees; document a clear record of applications and related receipts
Spending of revenue from media credits fees did not conform with statutes	Expend all application fee revenue to review associated applications or seek legislation to allow fees to be used for general Office of Film, Television, and Digital Media operational costs
Accepted incomplete external audit reports when processing media credit applications	Develop internal controls to ensure all applicant audits include items and notes required by its instructions; update its instructions if necessary
Did not consistently collect all required statutory, regulatory, or administrative media credit application information	Establish sufficient controls to ensure it collects all required information and documentation during the media credit application process; revise forms to provide fields for all required information. If certain documentation or information is no longer relevant to the application review process, or to satisfying statutory requirements, DECD should amend the regulations to eliminate the requirements
Issued credits to projects that did not meet statutory production thresholds	Seek legislation to amend the film production credit law (CGS § 12-217j(c)) to include interactive website productions
Did not hold voucher applicants to the 90-day statutory and regulatory deadline	Hold applicants to the statutorily required deadline or seek legislation to allow applicants more time to submit their voucher application
Improperly used audit expense to establish the 90-day voucher application window	Comply with the film production credit law (CGS § 12-217j(a)(5)(C)) and not allow audit costs to be considered a production expense for establishing the 90-day application window

Agriculture, Department of (DoAg)

Release Date: 8/10/23	Audit Type: Audit	Fiscal Years: 2019, 2020
Findings		Recommendations
Revenues – accountability reports over shellfish grounds leases		Prepare periodic accountability reports for the aquaculture leases. The reports should compare lease payments due with receipts
Boards, councils, working groups		Work with its boards, councils, and working groups to ensure compliance with the Freedom of Information Act. If the department determines that related statutes are impractical or outdated, it should request legislative changes

Attorney General, Office of the

Release Date: 8/23/23	Audit Type: Audit	Fiscal Years: 2020, 2021
Findings		Recommendations
Management of accounts receivable		Strengthen internal controls over receivables and implement procedures to comply with the State Accounting Manual
Utilization of Core-CT employee self-service		Implement the Core-CT employee self-service electronic timesheet process to gain efficiencies in time and monitoring absent from its current system
Payroll/Personnel - segregation of duties		Ensure office maintains proper segregation of duties by focusing on reviewing staffing, Core-CT human resources roles, and assigned responsibilities
Absence of medical certificates on file		Improve monitoring of employee medical leave to ensure that employees provide medical certificates in the form prescribed by the administrative services commissioner
Lack of annual performance evaluations		Promptly prepare evaluations in accordance with state regulations on service ratings (Conn. Agencies Regs., § 5-237-1) and office policy
Lack of compensatory time approvals		Strengthen internal controls to ensure compliance with agency compensatory time policies and collective bargaining agreements

Banking, Department of

Release Date: 10/9/24	Audit Type: Audit	Fiscal Years: 2022, 2023
Findings		
Did not identify internal control deficiencies; instances of noncompliance with laws, regulations, or policies; or a need for improvement in practices and procedures that warrant management's attention		

Banner Information System

Release Date: 7/2/24	Audit Type: Special Audit	Fiscal Years: N/A
Findings	Recommendations	
Information technology policy deficiency (planning)	The Connecticut State Colleges and Universities System Office should strengthen internal controls to ensure information technology policies remain current	

Capitol Region Development Authority

Release Date: 12/6/23	Audit Type: Audit	Fiscal Years: 2021, 2022
Findings	Recommendations	
Contract affidavits	Strengthen internal controls to ensure that contracts include affidavits required by the General Statutes and authority policy	

Charter Oak State College Foundation, Inc.

Release Date: 1/4/24	Audit Type: Audit	Fiscal Years: 2023
Findings	Recommendations	
Untimely bank reconciliations	Follow established procedures to ensure timely review and approval of bank reconciliations	
Tracking of net assets	Properly track, classify, and report net assets based on the existence of donor-imposed restrictions	
Board meeting minutes	Promptly prepare minutes for all board meetings	

Release Date: 1/15/25	Audit Type: Audit	Fiscal Years: 2024
Findings		
Did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses		

Charter Oak State College

Release Date: 2/27/24	Audit Type: Audit	Fiscal Years: 2021, 2022
Findings	Recommendations	
Asset management	Strengthen internal asset management controls; maintain complete and accurate inventory records, tag equipment in accordance with the State Property Control Manual and the Connecticut State Colleges and Universities Capital & Controllable Asset Manual; document the approval of equipment on loan to employees	
Untimely purchase orders	Strengthen internal controls to ensure it issues purchase orders in compliance with the law on appropriations encumbered by purchase order (CGS § 4-98)	

Charter Oak State College (continued)

Findings	Recommendations
Inadequately documented non-competitive purchase explanation	Include written explanations of decisions to engage in non-competitive purchases; maintain this documentation in its files
Disaster recovery plan	Update disaster recovery plan; ensure that it properly distributes and regularly tests its plan
Student activity fund financial statements	Document approval of its student activity fund financial statements to ensure proper monitoring for completeness and accuracy

Chief Medical Examiner, Office of the

Release Date: 10/5/23	Audit Type: Audit	Fiscal Years: 2020, 2021
Findings	Recommendations	
Lack of receipts journal	Establish a receipts journal to record all cremation certificate revenue in accordance with the State Accounting Manual	

Release Date: 6/13/24	Audit Type: Audit	Fiscal Years: 2022, 2023
Findings	Recommendations	
Untimely purchase orders	Strengthen internal controls to ensure it issues purchase orders in compliance with the law on appropriations encumbered by purchase order (CGS § 4-98)	
Incomplete accountability reports	Follow accountability and reconciliation procedures to ensure that cremation certificate fees are properly processed, monitored, and reported	
Incomplete Generally Accepted Accounting Principles (GAAP) reporting	Strengthen internal controls over the accounting and reporting of its contractual obligations to ensure the completeness and accuracy of its GAAP forms	
Late deposits	Strengthen internal controls over deposits to ensure compliance with the law on state revenue accounting (CGS § 4-32) or apply for a waiver from the state treasurer	

Comptroller — State Employee and Retiree Healthcare and Other Benefits

Release Date: 1/8/25	Audit Type: Audit	Fiscal Years: 2020, 2021
Findings	Recommendations	
Healthcare refunds of overpayments	Implement internal controls to ensure it correctly credits all overpayments due to the state	

Comptroller — State Employee and Retiree Healthcare and Other Benefits (continued)

Findings	Recommendations
Payments to healthcare contractors	Perform reconciliations of payments to healthcare contractors to ensure it pays the proper amount for benefits and services
Group life insurance	Improve internal controls to ensure it correctly calculates life insurance coverage amounts in accordance with the law on state employee group life insurance (CGS § 5-257(d)); correct errors resulting from the miscalculation of plan member life insurance coverage
Retiree health contribution refunds	Establish internal controls to ensure that it properly reviews and supports contribution refunds prior to processing

Comptroller — State Financial Operations

Release Date: 2/24/23	Audit Type: Audit	Fiscal Years: 2022
Findings	Recommendations	
Inadequate financial reporting process – GAAP forms and other adjustments	The Budget and Financial Analysis Division of the Office of the State Comptroller (OSC) should continue its efforts to provide training in the preparation of accurate GAAP adjustments and improve internal controls to ensure that the financial statements are accurate and complete	
Lack of cash book reconciliations – Department of Social Services	The Department of Social Services should strengthen internal controls over cashbook reconciliation processes to ensure financial records are accurate, complete, and current	
Lease accounting	OSC should update its lease reporting instructions and improve internal controls over accounting at state agencies to ensure compliance with the Government Accounting Standards Board statement on leases	

Release Date: 3/27/24	Audit Type: Audit	Fiscal Years: 2023
Findings	Recommendations	
Inadequate financial reporting process – GAAP forms and other adjustments	OSC's Budget and Financial Analysis Division should improve its efforts to train agency personnel in the preparation of accurate GAAP adjustments and improve internal controls to ensure accurate and complete financial statements	
Failure to promptly complete the Annual Comprehensive Financial Report	OSC should strengthen internal controls over the financial reporting process to promptly complete the Annual Comprehensive Financial Report	

Comptroller — State Financial Operations (continued)

Release Date: 3/27/24	Audit Type: Audit	Fiscal Years: 2023
Findings		Recommendations
Lease accounting		OSC should update its internal controls over lease accounting to ensure accurate reporting and compliance with the Government Accounting Standards Board statements on leases and subscription-based information technology arrangements

Comptroller — State Retirement Funds and State Employee Retiree Benefits

Release Date: 5/16/23	Audit Type: Audit	Fiscal Years: 2020, 2021
Findings		Recommendations
Statutory offsets for disability retirees with outside earned salary or wages		Request a formal opinion from the Office of the Attorney General regarding the appropriate annual benefit calculation for disability retirees who earn outside salary or wages. The request should specifically consider the intent of Issue #25 of the Interest Arbitration Award between the State of Connecticut and the State Employees Bargaining Agent Coalition regarding the Connecticut State Employees Retirement System
State Employees Retirement System contributions		Return excess contributions to State Employees Retirement System members and strengthen internal controls to ensure that employee general deduction records are properly established in Core-CT
Judges' and Compensation Commissioners' retirement finalizations		Strengthen internal controls to ensure that judges' retirement benefit payments are calculated accurately and in accordance with the General Statutes
Accounts Receivable Reporting		Improve internal controls to ensure that accounts receivable balances are accurate
State and Municipal Employees Retirement Systems' finalizations		Implement internal controls to ensure that retiree benefit payments agree with amounts in the division's final calculation
Tier IV assignment for rehired employees		Implement internal controls to ensure employees are placed in the correct retirement tier

Connecticut Agricultural Experiment Station

Release Date: 12/19/24	Audit Type: Audit	Fiscal Years: 2022, 2023
Findings		Recommendations
Inaccurate retroactive payment calculations		Strengthen internal controls over the processing of retroactive payments to ensure it accurately pays its employees

Connecticut Green Bank

Release Date: 12/21/23	Audit Type: Audit	Fiscal Years: 2020, 2021
Findings		Recommendations
Lack of penalty for false statement language in contracts and agreements		Contracts and agreements should identify false statements as a violation of the law (CGS § 53a-157b) and a Class A misdemeanor to ensure compliance with the law that requires certain quasi-public agency documents to be signed under penalty of false statement (CGS § 1-126)
Agency does not identify or track surplus funds		Design and implement a system to identify and track any surplus funds generated by the sales of bonds and bond anticipation notes to ensure compliance with Chapter XIV of its operating procedures manual

Release Date: 10/22/24	Audit Type: Audit	Fiscal Years: 2022, 2023
Findings		
Did not identify internal control deficiencies; instances of noncompliance with laws, regulations, or policies; or a need for improvement in practices and procedures that warrant management's attention		

Connecticut Health and Educational Facilities Authority

Release Date: 10/18/23	Audit Type: Audit	Fiscal Years: 2020, 2021
Findings		
Did not identify instances of noncompliance with laws, regulations, or policies, internal control deficiencies, or a need for improvement in practices and procedures that warrant the attention of management		

Connecticut Health Insurance Exchange

Release Date: 5/15/24	Audit Type: Audit	Fiscal Years: 2020, 2021
Findings		Recommendations
Lack of compliance with data protection and statutory breach reporting requirement		Promptly notify the Auditors of Public Accounts and OSC of any breach of security, in accordance with the law on security breach notifications (CGS § 4-33a)

Connecticut Health Insurance Exchange (continued)

Findings	Recommendations
Lack of controls over eligibility and coverage overrides	Establish and implement internal controls to track and monitor system overrides and ensure that it maintains support for each override in the health insurance exchange eligibility and enrollment system
Weakness in purchasing process	Strengthen internal controls to ensure compliance with established purchasing policies and procedures
Inadequate documentation – criminal background checks	Maintain sufficient records to document that Navigator personnel with access to personally identifiable information completed criminal background checks
Inadequate overtime monitoring	Strengthen internal controls to ensure compliance with agency overtime policies
Lack of compliance with statutory reporting requirements	Comply with the reporting requirements in the law on quasi-public agency reports (CGS § 1-123) and its investment policy

Connecticut Heritage Foundation, Inc.

Release Date: 11/1/23	Audit Type: Audit	Fiscal Years: 2022
Findings	Recommendations	
Deficiencies in internal controls over financial reporting	Strengthen internal controls to ensure compliance with generally accepted accounting principles and consider utilizing an accounting information system; return any state funds in its possession and should ask the state to return any online donations deposited in error	

Connecticut Housing Finance Authority

Release Date: 7/25/23	Audit Type: Audit	Fiscal Years: 2020, 2021
Findings	Recommendations	
Lack of monitoring – Limited Equity Cooperative Program	Strengthen monitoring of limited equity cooperatives to ensure adherence to program requirements; ensure that only eligible individuals benefit from the program	

Connecticut Innovations Incorporated

Release Date: 9/11/24	Audit Type: Audit	Fiscal Years: 2021, 2022
Findings	Recommendations	
Validation of jobs created and retained	Ensure the accuracy of the number of created and retained jobs reported in DECD's annual report	

Connecticut Innovations Incorporated (continued)

Findings	Recommendations
Untimely filing of statutorily required reports	Connecticut Innovations, Incorporated and CTNext, LLC should promptly and accurately submit all reports required by the General Statutes
Connecticut New Opportunities Fund not established	Seek legislation to eliminate CGS § 32-41v , which requires establishing the Connecticut New Opportunities Fund

Connecticut Lottery Corporation

Release Date: 8/1/24	Audit Type: Audit	Fiscal Years: 2022, 2023
Findings		
Did not identify internal control deficiencies; instances of noncompliance with laws, regulations, or policies; or a need for improvement in practices and procedures that warrant management's attention		

Connecticut Mental Health Center Foundation

Release Date: 6/22/23	Audit Type: Audit	Calendar Year: 2021
Findings	Recommendations	
Compliance with CGS § 4-37f(8)	Promptly complete audits in accordance with the law on foundations established to support or improve state agencies (CGS § 4-37f(8))	
Consideration of the "Uniform Prudent Management of Institutional Funds Act" on foundation policies and procedures	Board of Directors should consider the impact of the Uniform Prudent Management of Institutional Funds Act on its policies and procedures	
Board meetings	Board of Directors should hold an annual meeting as required in its bylaws	
Tracking of net assets	Properly track, classify, and report net assets based on the existence of donor-imposed restrictions	

Connecticut Paid Leave Authority

Release Date: 8/29/23	Audit Type: Audit	Fiscal Years: 2020, 2021
Findings	Recommendations	
Selection of consultants	Strengthen internal controls to ensure that it procures personal and professional services in compliance with established policies; maintain all procurement documentation for audit purposes	
Expenditures	Strengthen internal controls over payments to consultants to ensure that invoices are adequately supported and traceable to contracts	
Lack of written procedures for implementation of affirmative action policy	Develop written procedures to ensure that it accomplishes its required affirmative action policy objectives; maintain written documentation to support its practices	

Connecticut Paid Leave Authority (continued)

Findings	Recommendations
Lack of performance evaluations	Conduct six-month performance evaluations for its newly hired employees and annual performance evaluations for its permanent employees as required by its personnel policies; maintain evaluations in employee personnel files

Connecticut Port Authority (CPA)

Release Date: 8/29/23	Audit Type: Audit	Fiscal Years: 2020, 2021
Findings	Recommendations	
Construction-manager-at-risk self-performing work	In instances in which a construction manager bids on subprojects, CPA should reassign the construction manager's development of bid requirements, and evaluation and oversight of proposals and work to ensure objectivity and prevent the appearance of a conflict of interest	
Selection of consultants	Strengthen internal controls to ensure that procurements comply with established policies	
Noncompliance with reporting requirements	Comply with the law on quasi-public agency reporting requirements (CGS § 1-123(b))	

Release Date: 12/5/24	Audit Type: Audit	Fiscal Years: 2022, 2023
Findings	Recommendations	
Noncompliance with purchasing policies	Strengthen internal controls to ensure compliance with established purchasing policies	

Connecticut Retirement Security Authority

Release Date: 1/4/23	Audit Type: Audit	Fiscal Years: 2019 - 2021
Findings	Recommendations	
Failure to provide contract and contract affidavits	Strengthen internal controls to ensure that it retains contracts and required certifications and affidavits	

Release Date: 10/16/24	Audit Type: Audit	Fiscal Years: 2022
Findings		
Did not identify internal control deficiencies; instances of noncompliance with laws, regulations, or policies; or a need for improvement in practices and procedures that warrant management's attention		

Connecticut State Library (CSL)

Release Date: 9/6/23	Audit Type: Audit	Fiscal Years: 2021, 2022
Findings	Recommendations	
Museum of Connecticut History's accession efforts	Review internal controls to ensure artifacts are accurately and fully accessioned into CSL's permanent database after acquisition	
Museum of Connecticut History - lack of segregation of duties over donations	Strengthen internal controls to ensure there is proper segregation of duties for the collection of donations and gifts	
Annual inventory reporting deficiency	Seek guidance from OSC to ensure it accurately and completely reports asset values on its annual inventory report	
Public Library Construction Grant recipient single audit reports	Review grant recipient state single audit reports to ensure it understands and responds to problems identified in them	
Historic Documents Preservation Grant Program – insufficient controls over eligibility monitoring	Establish procedures to ensure compliance with eligibility requirements in the Historic Documents Preservation Grant Program application and guidelines	

Correction, Department of (DOC)

Release Date: 8/29/24	Audit Type: Audit	Fiscal Years: 2020, 2021
Findings	Recommendations	
Holiday compensatory time overpayments	Strengthen internal controls over annual holiday compensatory time payments to ensure it accurately pays its employees; recover any related overpayments	
Lack of compensatory time oversight	Strengthen internal controls to ensure proper authorization is obtained prior to earning compensatory time, time earned is accurately coded, and compensatory time plans comply with bargaining unit contracts	
Inaccurate processing of workers' compensation claims	Strengthen internal controls over workers' compensation claims processing to ensure information is accurately recorded and payments are reconciled and correct	
Inadequate medical leave documentation	Strengthen internal controls to ensure that medical leave is administered in accordance with state personnel regulations and Family and Medical Leave Act (FMLA) guidelines	
Lack of dual employment forms	Develop and implement a process to ensure compliance with the dual employment provisions of CGS § 5-208a and Department of Administrative Services (DAS) procedures	

Correction, Department of (DOC) (continued)

Findings	Recommendations
Inappropriate holiday time coding	Strengthen internal controls over the review and approval of timesheets to reduce the risk of errors and potential overpayments
Lack of documentation supporting overtime	Maintain overtime records as required by the bargaining contract, and automated systems should accurately reflect manual records to ensure overtime is adequately documented and monitored; ensure employee job data in Core-CT is correct for new hires and transferred employees
Lack of monitoring of leave in lieu of accrual	Strengthen internal controls to ensure that use of the leave in lieu of accrual time reporting code is monitored and promptly adjusted in accordance with Core-CT procedures
Lack of annual evaluations	Strengthen internal controls to ensure that annual service ratings are promptly completed in accordance with state regulations and department directives
Union leave time	Improve internal controls related to union leave to ensure time is necessary, properly approved, and documented in accordance with department and union guidelines
Lack of employee training	Improve internal controls to ensure adequate monitoring and tracking of employee training and compliance with department requirements
Lack of documentation for hiring and promotions	Strengthen internal controls to ensure the hiring and promotion process is adequately supported in accordance with DOC and DAS procedures
Improper use of purchasing cards	Strengthen internal controls over the use of purchasing cards to ensure compliance with state and department policies and procedures
Asset management deficiencies	Strengthen internal controls over asset management to safeguard assets and ensure compliance with requirements of the State Property Control Manual
Lack of software inventory	Strengthen internal controls to ensure it maintains and reports software inventory records in accordance with the State Property Control Manual
Noncompliance with reporting requirements	Strengthen internal controls to ensure compliance with statutory reporting requirements
Lack of cell phone oversight	Strengthen internal controls to ensure compliance with state statutes and telecommunication procedures for monitoring and verifying cell phone charges

Correction, Department of (DOC) (continued)

Findings	Recommendations
Inmate Trust Fund unclaimed accounts	Strengthen internal controls over the accounts of discharged inmates to ensure compliance with the department's administrative directives and the law on inmate activity funds (CGS § 4-57a)
Lack of documentation for inmate payroll	Strengthen internal controls over the maintenance of inmate payroll records and the approval of inmate timesheets
Lack of accountability of parole officers	Strengthen internal controls over employee accountability logs and parole officer compensatory time to ensure the proper use of state time and resources
Untimely administration of inmate medications	Strengthen internal controls to ensure medication is administered and monitored in accordance with agency policies

Criminal Justice, Division of

Release Date: 9/24/24	Audit Type: Audit	Fiscal Years: 2021 - 2023
Findings	Recommendations	
Outstanding drug asset forfeiture receivables	Strengthen internal controls over drug asset forfeiture receivables to comply with the State Accounting Manual	
Lack of utilization of Core-CT employee self-service timesheets	Implement the electronic Core-CT employee self-service timesheet process to improve the ability to promptly and efficiently process and monitor employee time and labor	
Lack of hiring and promotion documentation	Strengthen internal controls to ensure the hiring and promotion process is adequately supported in accordance with its policies and procedures	
Absence of medical certificates	Continue to improve the monitoring of employee medical leave to ensure employees provide medical certificates using a standard form prescribed by the DAS commissioner	
Compensatory time	Strengthen internal controls to ensure compliance with compensatory time requirements set in collective bargaining contracts and its policy and procedure manual	
Weakness in expenditure internal controls	Improve internal controls over expenditures to ensure transactions are adequately supported by invoices traceable to contracts; recover any sales tax it incorrectly paid	
Weakness in vehicle mileage reporting	Strengthen internal controls over vehicles to ensure compliance with established policies and procedures and the efficient use of state resources	

Criminal Justice, Division of (continued)

Findings	Recommendations
Property control and software inventory deficiencies	Continue efforts to complete software inventory in accordance with the State Property Control Manual; develop policies and procedures to comply with the manual's annual software inventory requirement

Department of Children and Families' (DCF) Kinship Practices

Release Date: 11/13/24	Audit Type: Performance Audit	Fiscal Years: 2018 - 2022
Findings	Recommendations	
Efforts to identify kin lacked consistency and appropriate monitoring	Develop effective strategies and policies to standardize procedures for diligent and comprehensive relative and kin searches; document and produce summary reports on the extent and results of its search efforts Seek to amend the law that requires the DCF commissioner to make reasonable effort to identify and notify relatives when a child is removed from a parent's custody (CGS § 17a-10b) to require her to identify fictive kin caregivers and notify them of the child's removal	
Rate of kin placements was flat as aspirational goal remains unmet	Create a specific, deadline driven implementation plan with measurable outcomes and supportive tools to meet its strategic goal to increase kin caregiver placements	

***Department of Children and Families' (DCF) Kinship Practices
(continued)***

Findings	Recommendations
<p>Program data revealed some positive outcomes, but achievement of contracted timeliness goals and performance monitoring are issues</p>	<p>Assess why contractors are not meeting contractual deadlines and develop solutions to address the issues; reassess contract performance measures to ensure they are reasonable based on historical agency performance</p> <p>Revise client outcome measures to include reasonable and comparable benchmarks based on professional standards or actual contractor experience to objectively assess their performance</p> <p>Assess if there are significant disparities in treatment outcomes based on race and appropriately address any disparities</p> <p>Regularly meet with contractors to discuss performance measures, and document outcomes of these meetings</p> <p>Include an assessment of the achievement of performance measures in annual provider evaluations, as required by statute</p>
<p>Caregiver support team data was inadequate</p>	<p>Update information system to include all data to allow DCF and its contractors to accurately record and assess contractor performance</p> <p>Develop the necessary data quality checks for its information system to ensure that it enters all appropriate and accurate data</p> <p>Utilize case management system to report on the status of a child at six months post-treatment rather than relying on less accurate survey data</p> <p>Consider including contractual outcome measures that are not currently in its information system; if these outcomes are no longer important to record and track, assess whether they are needed in the contracts</p> <p>Regularly meet with contractors and include documented discussions about the quality of data DCF maintains in its information system</p>

***Department of Children and Families' (DCF) Kinship Practices
(continued)***

Findings	Recommendations
Caregiver Support Team (CST) provider operating capacity is inconsistent with contractual terms	Monitor the number of each region's cases receiving services compared to contracted capacity, consider trends in regional performance, and adjust contracted capacity, as needed
Staff inconsistently made and recorded CST referrals	Develop formal written policies and directives to ensure that it makes and tracks referrals to contracted support providers
Licensing of kin homes may exceed timeliness requirements while reporting in this area is limited	Improve data system to enable it to collect the status, progress, and timeliness of relative license applications; analyze this data to identify processing trends to enable it to meet its deadlines
State statute is inconsistent with federal code and DCF ineffectively tracked statutorily required notices	<p>Develop a formal mechanism to track notifications to kin about a child's removal and demonstrate whether it is meeting notification deadlines as required by state and federal statute; ensure the notification is updated, easy to read, and provided in the relative's preferred language</p> <p>Review state statutes for consistency with 42 U.S.C. § 671(a)(29), to ensure it addresses all required elements and current DCF form letters meet the federal criteria; may have to seek legislative changes</p>
Did not sufficiently provide required notification of support to kin	<p>Develop a notification of support as required by CGS § 17a-114f; augment the notification of support with a more comprehensive guide for kin caregivers that provides details on topics within the notification of support and steps caregivers can take to exercise their privileges</p> <p>Develop practices for publishing, distributing, and tracking the notification of support to ensure foster parents and relative caregivers have equitable access to information</p>
Did not thoroughly analyze waivers to licensing standards for kin caregivers data	Improve efforts to analyze and report data on waivers to licensing standards for relative caregivers to strengthen foster care licensing practices and better understand their impact on child wellbeing. This information can also support the agency's reporting requirement in CGS § 17a-114g

***Department of Children and Families’ (DCF) Kinship Practices
(continued)***

Findings	Recommendations
Did not comply with annual reporting requirements	Develop the annual report on foster care licensing practices required by CGS § 17a-114g Develop an adequate internal control system that tracks and monitors the submission of the report
Did not promptly respond to our requests for information	Provide requested information to the Auditors of Public Accounts promptly in accordance with the law (CGS § 2-90(g))

***Department of Social Services (DSS) — Community First Choice
(CFC)***

Release Date: 1/3/24	Audit Type: Performance Audit Compliance Report	Years: FY 24 update to 6/1/22 performance audit
Findings		Recommendations
Bifurcated organizational structure to oversee CFC is inefficient		Integrate the two data systems and improve organizational structure so that the Community Options - Strategy Unit has access to all information about waiver clients who also receive CFC services. At a minimum, when the Community Options – Operations Unit receives a report of a critical incident, it should make all information readily available to the Strategy Unit. The Strategy Unit should be fully informed about all CFC clients experiencing a critical incident and be able to obtain a complete description of all CFC client critical incidents in the aggregate (PARTIALLY IMPLEMENTED)

Department of Social Services (DSS) - Community First Choice (CFC)
(continued)

Findings	Recommendations
Some DSS clients who only receive CFC services may struggle with self-direction	<p>Develop a better system to identify clients who may be struggling with self-direction, including a method to identify and quantify the total number of clients who have received technical assistance calls</p> <p>Formally assess the adequacy and availability of the Support and Planning Coach service to assist CFC clients who may have difficulties with managing their care</p> <p>Consider offering quarterly case management services, as an alternative to the Support and Planning Coach services, for CFC-only clients having difficulty self-directing their care. DSS can base these services on a minimum number of repeat technical assistant calls from an access agency within a specific period (e.g., three-month period) (PARTIALLY IMPLEMENTED)</p>
Lacked certain data that would measure CFC's operational performance	<p>Develop the systems and capabilities to improve tracking and reporting of historical assessment dates, technical assistance calls, and critical incident data for CFC clients who are on a waiver; provide prompt responses to inquiries, even if those responses are limited (PARTIALLY IMPLEMENTED)</p>
DSS cannot ensure the timeliness or verify the results of all critical incident investigations and reporting	<p>Develop a method to easily identify the types and timeliness of critical incident report submissions for any client receiving CFC services; amend its policy and practice to record all necessary details and dates of interest; record the date its staff or other reporter became aware of the incident and calculate the timeliness of report submission from that date (NOT IMPLEMENTED)</p>

Department of Social Services (DSS) - Community First Choice (CFC)
(continued)

Findings	Recommendations
DSS needs to improve its performance measures and enrollment tracking for CFC	<p>Improve data systems and performance tracking of the CFC application and enrollment process to ensure it maintains a performance standard for all elements, captures all essential data elements, and can retrieve appropriate data to obtain trends over time</p> <p>Improve and assure integrity of the CFC data maintained by DSS and its contractors</p> <p>Ensure contracts contain appropriate and complete performance measures for essential contractor tasks and include penalties for poor performance</p> <p>Improve tracking of contractor call wait times and other call center performance measures, like call abandonment</p> <p>Improve benchmark measure for payroll errors and ensure that contractors are meeting it</p> <p>Consider requiring contractors to engage independent public accountants to perform third-party service provider reports (i.e., System and Organization Controls) (NOT IMPLEMENTED)</p>
Lacks complete fraud complaint and investigations data which prevents a comprehensive assessment of the department's performance	<p>Ensure that the Office of Quality Assurance databases that track complaints of potential overpayments and fraud referrals are complete and accurate</p> <p>Develop policies and procedures on recoupment for overpayments involving self-directed personal care assistants</p> <p>Develop a recoupment tracking system to determine how much has been collected</p> <p>Consider developing a risk-based planning system for the Office of Quality Assurance to better identify and prioritize risks (NOT IMPLEMENTED)</p>

Developmental Services, Department of (DDS)

Release Date: 11/7/24		Audit Type: Audit	Fiscal Years: 2021, 2022
Findings		Recommendations	
Lack of promotion and hiring documentation		Strengthen internal controls to ensure the hiring and promotion process is adequately supported in accordance with DDS and DAS procedures; promptly perform security checks to help ensure the safety of individuals receiving services	
Inadequate overtime documentation		Strengthen internal controls to ensure that overtime hours are accurately recorded and verified by appropriate personnel	
Overtime while on workers' compensation light duty		Monitor employees assigned to workers' compensation light duty to ensure they do not earn overtime while working in a limited capacity	
Controls over compensatory time		Strengthen internal controls to ensure employees obtain proper authorization prior to earning compensatory time and adequately justify their time; ensure that all compensatory time plans comply with bargaining unit contracts	
Improper use of time reporting codes		Strengthen internal controls to ensure that it properly uses, monitors, and adjusts holiday reporting codes in accordance with Core-CT Job Aids	
Incorrect payment upon separation		Improve internal controls over separation payments to ensure they are accurate and processed in accordance with the law on state employee sick leave (CGS § 5-247)	
Controls over procurement		Strengthen internal controls to ensure that purchase orders are issued in accordance with the law on appropriations encumbered by purchase order (CGS § 4-98); ensure that it adequately supports and properly monitors its family grants	
Controls over contracting		Strengthen internal controls over contract processing to ensure compliance with the Office of Policy and Management's (OPM) procurement standards	
Timeliness of deposits		Strengthen internal controls to ensure that it promptly posts its receipts in Core-CT and adequately documents receipt dates in accordance with the State Accounting Manual	
Controls over required reporting		Strengthen internal controls to ensure compliance with reporting requirements	
Controls over abuse and neglect investigations		Strengthen internal controls and monitoring efforts to ensure the prompt completion and adequate documentation of abuse and neglect investigations	

Developmental Services, Department of (DDS) (continued)

Findings	Recommendations
Backlog of mortality reviews	Strengthen internal controls to ensure that it promptly performs mortality reviews or documents the reasons for delays; update policies and procedures to reflect current practices
Outdated department policies and procedures	Ensure that policies and procedures are current, available to all users, and presented and organized in a user-friendly manner

Eastern Connecticut State University

Release Date: 11/29/23	Audit Type: Audit	Fiscal Years: 2021, 2022
Findings	Recommendations	
Inadequate controls over time and attendance records	Strengthen internal controls to ensure adequate review of employee timesheets and prompt adjustment in the use of the leave in lieu of accrual time reporting code	
Inadequate medical leave records	Strengthen internal controls to ensure that it administers medical leave in accordance with collective bargaining agreements and FMLA guidelines	
Weaknesses in control over part-time nonteaching employees	Document that part-time nonteaching employees complete their assigned duties prior to paying them	
Lack of receiving dates – receipts originating outside of the Bursar’s Office	Record the date funds are collected by departments outside of the Bursar’s Office to ensure prompt deposit as required by the law on state revenue accounting (CGS § 4-32)	
Lack of perpetual inventory system – stores and supplies	Develop and maintain a perpetual inventory system for tracking stores and supplies to comply with the OSC State Property Control Manual	
Late termination of accounting system access	Promptly deactivate former employees’ Banner access upon their separation	
Inadequate software inventory records	Strengthen internal controls over software inventory and ensure that inventory records are accurate and contain all required information	

Economic and Community Development, Department of (DECD)

Release Date: 4/2/24		Audit Type: Audit	Fiscal Years: 2020 - 2022
Findings		Recommendations	
Film tax credits		Seek legislative clarification regarding the law on film production tax credits (CGS § 12-217jj) and the law on tax credits for digital animation production companies (CGS § 12-217ll) to specify whether a digital animation production company receiving a digital animation production tax credit can also be eligible to receive a film production tax credit	
Inadequate controls over Urban and Industrial Site Reinvestment tax credit fees		Strengthen internal controls to ensure that it collects the proper amount of application and annual fees for Urban and Industrial Site Reinvestment tax credits prior to their issuance	
Inadequate controls over relocated businesses		Ensure that contracts require companies to repay all forms of financial assistance if they relocate out of state within the relocation period, and implement adequate procedures to determine whether companies have relocated out of state	
Inadequate financial review process		Conduct financial reviews for all of its funding in the Small Business Express, Brownfield, and Manufacturing Assistance Act programs; clearly document that it sufficiently resolved any financial review concerns	
Inadequate program monitoring - grants		Strengthen internal controls to ensure that it performs a complete review of all grant projects from application until financial closeout	
Inadequate program monitoring - loans		Strengthen internal controls to ensure that it performs a complete review of all loan projects from application until financial closeout	
Improper loan setup		Strengthen internal control to ensure that it accurately enters loan advances into the loan management system and sets up loans in accordance with the repayment terms of the promissory notes	
Inadequate controls over job audits		Strengthen internal controls to ensure that it promptly receives and reviews recipient job audits	
Inadequate controls over Small Business Express CT Recovery Bridge Loan Program		Strengthen internal control to ensure it adequately monitors its Small Business Express CT Recovery Bridge Loan Program	
Inadequate estimate of uncollectible loans receivable		Strengthen internal controls to ensure that the amount of loans receivable reported to OSC includes estimated uncollectible receivables	
Lack of monitoring of lending partners		Implement procedures to monitor the activities of lending partners that administer, service, and oversee financial assistance provided under the Small Business Assistance Account and Small Business Express program	

Economic and Community Development, Department of (DECD)
(continued)

Findings	Recommendations
Service organizations data security issues	Monitor service organizations to ensure that they are processing data accurately and reliably and that they are properly safeguarding data
Lack of data classification assessment	Perform a comprehensive data classification assessment in accordance with OPM policy
Unsupported personnel actions	DECD and DAS should strengthen their internal controls over personnel actions
Inadequate controls over time and attendance	Strengthen internal controls to ensure that it follows time and attendance requirements as promulgated in the General Statutes, state regulations, collective bargaining agreements, and DECD policies
Inadequate reporting	Strengthen internal controls to ensure all required reports are complete, accurate, and submitted on time
Inadequate controls over asset management	Improve internal controls over asset management and maintain its property control system in accordance with the State Property Control Manual

Education, Department of (SDE)

Release Date: 3/26/24	Audit Type: Audit	Fiscal Years: 2021, 2022
Findings	Recommendations	
Noncompliance with reporting systems	Implement an adequate system of internal controls to ensure that it prepares and promptly submits all statutorily mandated reports	
Lack of memorandum of understanding (MOU)	Execute an MOU with the Office of Early Childhood defining the terms of its administrative support	
Connecticut Technical Education and Career System (CTECS) – unclaimed property	CTECS should contact the Office of the State Treasurer to claim 18 technical high schools’ unclaimed property	
Information technology – unsupported system components	SDE and DAS should develop and implement controls to ensure that they replace systems and components before they become obsolete and unsupported	
Information technology – lack of documented policies and procedures	Work with DAS to develop its formal network security policy and submit it to the DAS Bureau of Information Technology Solutions Security Oversight Committee for approval	

Education, Department of (SDE) (continued)

Findings	Recommendations
Payroll – minimum leave increments	Improve internal controls over the review and approval of timesheets to ensure compliance with bargaining unit contracts; develop, distribute, and follow guidelines to ensure employees charge leave time in accordance with their collective bargaining agreements
Payroll – workers’ compensation	SDE and DAS should improve oversight of workers’ compensation procedures and practices
Payroll – lack of medical certificates	SDE and DAS should improve their monitoring of medical leaves to ensure employees submit complete and accurate medical certificates
CTECS – agency administered construction projects	CTECS should improve its controls to ensure that it complies with the DAS Agency Administered Projects Procedure Manual
Revenues – teacher certifications	Improve Connecticut Educator Certification System to include accountability and reconciliation procedures to monitor and reconcile the issuance of certificates and related revenues
CTECS – ineffective internal controls	CTECS should take the necessary steps to adequately and promptly address internal control deficiencies identified in internal audit reports
CTECS – control activities over receipts	CTECS should comply with established internal controls for processing cash receipts
Payroll – dual employment	SDE and DAS should strengthen dual employment procedures and controls to ensure compliance with the law that limits state employee dual employment (CGS § 5-208a)
Payroll – compensatory time & overtime authorization	Strengthen internal controls to ensure supervisors preapprove compensatory time and overtime; retain sufficient supporting documentation with proper approvals
CTECS – Student Activity Fund	CTECS should train its business staff on the maintenance and utilization of student activity program funds
Property Control – physical control over assets and conducting annual inventory	Comply with OSC’s requirements to perform an annual physical inventory and improve internal controls over the custody and documentation of assets
Property Control – disposing of capital equipment	Improve internal controls to ensure that it promptly removes disposed equipment from its inventory records
Property Control – documentation of asset purchases	Strengthen internal controls to ensure that it tags controllable property or equipment assets; implement a process to ensure that it utilizes consistent asset chart fields between Core-CT and supporting documentation

Education, Department of (SDE) (continued)

Findings	Recommendations
CTECS – student activity trustee dividend payments	CTECS should take the appropriate steps to tax certify its student activity accounts to prevent the withholding of federal tax from common stock dividends. If the system cannot accomplish this certification, it should seek assistance from the Office of the Attorney General

Elections Enforcement Commission

Release Date: 2/28/23		Audit Type: Audit	Fiscal Years: 2019 - 2021
Findings		Recommendations	
Annual inventory reporting deficiencies		Submit an annual report of inventory and perform an annual physical inventory as prescribed by the State Property Control Manual	
Untimely repayment of surplus funds		Create procedures to ensure that candidate committees repay surplus grant funds by the statutory due date in accordance with CGS § 9-608(e) . If candidate committees cannot practically meet the March 31 deadline, the commission should seek a statutory change to conform with its current practice	
Untimely post-election review of candidate campaigns		Complete postelection review of candidate committees within the statutory deadlines; obtain timely audit responses, and require repayment of grant funds to the Citizen's Election Fund in accordance with CGS § 9-703(a)(2) , when applicable	
Lack of general control over reporting requirements		Strengthen internal controls to ensure compliance with statutory reporting requirements	
Payroll - compensatory time and overtime		Properly approve and sufficiently document overtime and compensatory time	
Payroll - dual employment		Comply with the dual employment requirements of CGS § 5-208a by documenting and certifying that there are no conflicts for employees who hold multiple state positions	
Lack of formal written policies and procedures		Establish and maintain formal written human resources policies and procedures	

Energy and Environmental Protection, Department of (DEEP)

Release Date: 8/28/24		Audit Type: Audit	Fiscal Years: 2021, 2022
Findings		Recommendations	
Controls over overtime and compensatory time		Revise overtime and compensatory time policy for nonemergency personnel to document the preapproval of overtime and compensatory time. The documentation should include the reason for the time and justification as to why the work cannot be performed during regular hours	
Personnel file documentation for seasonal employees		Ensure that all required forms for seasonal employees are in their personnel files and include necessary signatures	
Lack of employee evaluations		Ensure that it prepares annual performance evaluations for all managers using the Performance Assessment and Recognition System	
Controls over procurement		Strengthen internal controls to ensure compliance with purchasing laws and retention standards	
Controls over purchasing cards		Strengthen internal controls over purchasing card transactions by complying with OSC's Purchasing Card Manual, the department's Purchasing Card (P-Card) Program and internal procedures	
Payment process for consultants hired by the Public Utility Regulatory Authority (PURA)		PURA should improve the process for payments to consultants to properly monitor invoices for statutory or policy limits, ensure transparency, and comply with the laws on PURA-directed management audits of utility companies (CGS § 16-8) and PURA-retained consultants (CGS § 16-18a)	
Controls over ground water permit applications		Work to issue water discharge permits on time; immediately address permit applications that have been pending for more than 10 years	
Noncompliance with statutory requirements of the Nuclear Safety Preparedness Account		Consider the balance in the Nuclear Safety Preparedness Account before calculating assessments or seek legislation to amend the balance limitation in the nuclear preparedness law (CGS § 28-31(a))	
Inventory reporting and controls		Strengthen internal controls over inventory to comply with the requirements in the State Property Control Manual and OSC's reporting instructions	
Controls over loss reporting		Promptly notify the Auditors of Public Accounts and OSC of any losses and irregular handling of funds in accordance with CGS § 4-33a	
Controls over fueling stations and fuel/mileage reporting		Ensure that monthly mileage logs are prepared and approved for all vehicles; upgrade fueling stations to better account for fuel, or close the stations and require employees to use Department of Transportation facilities; ensure that employees accurately complete fuel logs and include equipment numbers on all entries	

Energy and Environmental Protection, Department of (DEEP)
(continued)

Findings	Recommendations
Excess inventory of DEEP-owned vehicles and controls over maintenance	Analyze vehicle inventory and determine the number of vehicles it needs to operate efficiently; improve vehicle maintenance system by acquiring software to track vehicle repair and maintenance costs
Controls over disposals	Improve internal controls over equipment disposals to ensure compliance with the policies and procedures in the State Property Control Manual; promptly remove disposed assets from its inventory list
Controls over collection and documentation of emergency spill cases	<p>Improve oversight over financial reporting of emergency spill receivables; implement policies and procedures pertaining to the Emergency Response/Spill Prevention Unit's documentation of spills</p> <p>Request the federal government assume a share of the spill response costs when an unknown party is responsible for the contamination</p>
Controls over required reporting	Comply with all applicable statutory and GAAP reporting requirements. If information required by the statutes is no longer relevant or useful, the department should seek legislation to eliminate the requirement
Lack of disaster recovery plan	Develop a comprehensive information technology disaster recovery plan and routinely test it
Lack of segregation of duties for the database administrator	Maintain segregation of duties between its database administrators and user roles
DEEP-administered trust funds	Seek advice from the Office of Attorney General regarding the disposition of Shakespeare Theatre funds and the use of Hopemead State Park funds
Foundation designation and lack of agreements	<p>Pursue an Attorney General opinion on the applicability of laws governing foundations in relation to "Friends of" organizations</p> <p>Enter into written agreements with the "Friends of" organizations detailing their roles and activities and how they would benefit the state park or forest. The agreements should require reports from "Friends of" organizations detailing how they should prepare and provide funds and activities to support the park. The department should also enter into a written agreement with the RecycleCT Foundation</p>

Energy and Environmental Protection, Department of (DEEP)
(continued)

Findings	Recommendations
Lack of central database for complaints	Implement a centralized tracking system for citizen complaints that identifies the date received, investigator, and date of resolution
Mattress recycling audit report not obtained	Comply with the General Statutes and require that the Mattress Recycling Council promptly provide the department with the required audit of the program in accordance with the mattress stewardship program law (CGS § 22a-905a(k))
Inactive councils and committees	Pursue legislation to update or repeal General Statutes which include related councils or committees that are inactive and may no longer be necessary
Improper time reporting	Improve internal controls over its monitoring of Environmental Conservation Police to ensure the time reported by its officers is accurate and supported
Improper paid administrative leave	Comply with requirements concerning employees placed on paid leave under Conn. Agencies Regs., § 5-240-5a

Ethics, Office of State

Release Date: 4/25/23	Audit Type: Audit	Fiscal Years: 2020, 2021
Findings	Recommendations	
Asset management	Strengthen internal controls to ensure that it accurately completes and promptly submits its CO-59 inventory report to OSC and performs an annual physical inventory as prescribed by the State Property Control Manual	
Untimely posting of receipts	Strengthen internal controls to ensure that it promptly posts its receipts in Core-CT in accordance with OSC's State Accounting Manual	

Release Date: 8/6/24	Audit Type: Audit	Fiscal Years: 2022, 2023
Findings	Recommendations	
Asset management	Strengthen internal controls to ensure it accurately accounts for its software inventory as prescribed by OSC's property control requirements	
Untimely posting of receipts	Strengthen internal controls to ensure that it promptly records receipts in Core-CT in accordance with the law on state revenue accounting (CGS § 4-32)	

Evaluation of the Department of Economic and Community Development 2020, 2021, and 2022 Annual Reports

Release Date: 8/9/23	Audit Type: Special Audit	Years: 2020 - 2022
Findings		Recommendations
Omitted statutorily required information		Work with Connecticut Innovations, Inc. to obtain the data needed to estimate the impact of its programs on the state's economy
Unsupported data		Ensure that amounts in its annual report are accurate and adequately supported
Economic impact analysis		Ensure that amounts included in its economic impact calculations are accurate

Evaluation of the Department of Economic and Community Development 2023 Annual Report

Release Date: 4/17/24	Audit Type: Special Audit	Fiscal Years: 2023
Findings		
Did not identify internal control deficiencies or instances of noncompliance with laws, regulations, or policies		

Farm-to-School Program Fiscal Years 2019, 2020, and 2021

Release Date: 10/4/23	Audit Type: Performance Audit	Fiscal Years: 2019 - 2021
Findings		Recommendations
SDE and DoAg have not developed farm-to-school strategic or operational plans to guide their priorities and actions		SDE and DoAg should develop strategic and operational plans that indicate priorities and measurable goals for the Farm-to-School Program that connect or are consistent with the Farm-to-School Collaborative's broader system goals
SDE and DoAg do not sufficiently monitor and evaluate Farm-to-School Program activities		DoAg and SDE should identify the key data points required to understand and report on their Farm-to-School Program activities and develop sustainable methods to collect, analyze, maintain, and utilize the data. The departments should work with their farm-to-school collaborators to establish formal agreements that ensure they collect and report agreed upon important data
SDE and DoAg do not collect or have access to data that describe certain key aspects of the farm-to-school landscape in Connecticut		SDE and DoAg should identify the highest priority farm-to-school data to better understand the program's landscape and establish processes to systematically and sustainably collect data to assist in decision making. They should begin their focus on a limited set of key data points and build out data collection and analysis capacity over time as they obtain more resources

***Farm-to-School Program Fiscal Years 2019, 2020, and 2021
(continued)***

Findings	Recommendations
SDE and DoAg lack adequate contracting procedures and management practices	<p>SDE should revise its agreements to specify what the University of Connecticut Extension should accomplish and document completed tasks; verify that required documentation has been submitted prior to payment</p> <p>DoAg should determine whether it is appropriate for the University of Connecticut Extension to perform certain statutory duties on its behalf. If so, the department should enter into a formal agreement that specifies those duties and how they should be delivered, monitored, and paid</p>
SDE did not consistently develop and hold events for potential purchasers and farmers to interact	SDE should comply with the Farm-to-School Program law (CGS § 22-38d(b)(4)) by collaborating with DoAg to increase the number of events that bring together potential educational purchasers and farmers and document a plan to achieve this statutory requirement
SDE did not arrange events to promote farmer and student interaction	SDE should comply with CGS § 22-38d(b)(5) by arranging farmer and student interactions subject to public health conditions
SDE has not amended statutory breakfast and lunch nutrition standards to facilitate purchases from local farmers	SDE should amend regulations consistent with the law on facilitating purchases from local farmers (CGS § 10-215d(b)(2)) to facilitate local and regional boards of education purchases from local farmers

Farm-to-School Program Fiscal Years 2019, 2020, and 2021
(continued)

Findings	Recommendations
<p>The food service management company contracting process is undermined by a lack of specificity, which hindered the ability to support the statutory intent of CGS § 10-215j</p>	<p>SDE should consider adding language to the food service management company bid template that would require the companies to quantify their capacity for supplying Connecticut grown products, provide additional detail in their proposals, and establish contractual farm-to-school obligations</p> <p>SDE should provide additional training on how the food service management company bid template could be used by school food authorities to increase a food service management company's contractual commitment to the Connecticut Farm-to-School Program, including the development of optional or suggested language</p> <p>SDE should develop training to help school food authorities provide additional specificity in their farm-to-school scoring rubrics</p> <p>SDE should provide additional training on using the food service management company template to maximize the purchase of Connecticut-grown products</p> <p>SDE should incorporate specific consideration of the Farm-to-School Program into the food service management company monitoring reviews, including whether school food authorities are appropriately evaluating and awarding points for support for Farm-to-School Program, and providing sufficient oversight of compliance with contractual obligations to procure Connecticut-grown food or provide other Farm-to-School Program supports</p>
<p>DoAg's database containing information about farmers interested in selling products to local schools is inadequate</p>	<p>DoAg should ensure that it improves its statutorily mandated database and website currently provided by University of Connecticut Extension. The database and website should provide information about the amount of produce available within specific periods, and identify and link to farms that allow online ordering</p>
<p>DoAg lacks written, documented Farm-to-School Program policies and procedures</p>	<p>DoAg should develop and maintain comprehensive written Farm-to-School Program policies and procedures</p>

***Farm-to-School Program Fiscal Years 2019, 2020, and 2021
(continued)***

Findings	Recommendations
<p>There is a lack of verification that agricultural products sold to school districts are Connecticut or locally grown</p>	<p>SDE should advise school food authorities (SFAs) of the importance of ascertaining the validity of any Connecticut-grown claims and check that SFAs have a process to ensure that food distributors claiming to sell Connecticut- or locally-grown products can prove their Connecticut origin in accordance with the definition in CGS § 22-38</p> <p>DoAg should collaborate with SDE to educate school districts about the importance of checking the veracity of claims made about Connecticut- and locally-grown products and follow up on any alleged fraudulent claims reported by school food authorities</p> <p>DoAg should update the embedded farm-to-school document on its website to reflect the 2018 amendment CGS § 22-38d(a)(3)</p>
<p>Strengthening Connecticut's promising farm-to-school policies and practices in key stakeholder areas would efficiently leverage the state's strategic assets to fully realize the statutory intent of the program</p>	<p>SDE should provide specific information and training to school food directors on how to create and integrate values-based procurement procedures, including the development of goals and commitments to increase local purchases</p> <p>SDE should review educational and school gardening best practices and identify barriers to expanding school gardens in Connecticut; propose methods to address those barriers to the legislative committees that have cognizance over agriculture and education</p> <p>DoAg, in consultation with SDE, should research and assess various incentive programs to better understand how to sustain and encourage farm-to-school participation and support Connecticut producers. The department should report its findings and recommendations to the Education and Environment committees. The assessment should include an analysis of the benefits to farmers and local school districts and the costs of different approaches</p>

***Farm-to-School Program Fiscal Years 2019, 2020, and 2021
(continued)***

Findings	Recommendations
Connecticut-grown food markets, processing, and distribution are insufficient for some school food authorities to fulfill their local product needs	<p>DoAg should, in collaboration with its Food Policy Council, research and assess how to implement a food system policy to increase key food production and infrastructural capabilities like processing and aggregation capacity for Farm-to-School Program needs; report the results of its findings and recommendations to the Education and Environment committees</p> <p>DoAg should develop and implement a plan to facilitate relationships between schools and food hubs so school districts can overcome the challenges of finding local product, processing, and transportation</p>

Freedom of Information Commission

Release Date: 7/12/23	Audit Type: Audit	Fiscal Years: 2020, 2021
Findings	Recommendations	
Asset management	Strengthen internal controls to ensure that it accurately accounts for its inventory as prescribed by the State Property Control Manual	

Release Date: 8/27/24	Audit Type: Audit	Fiscal Years: 2022, 2023
Findings	Recommendations	
Asset management	Strengthen internal controls to ensure that it accurately accounts for its inventory as prescribed by OSC's property control requirements	

Governor's Residence Conservancy, Inc.

Release Date: 12/12/23	Audit Type: Audit	Fiscal Years: 2023
Findings	Recommendations	
Noncompliance with foundation statutes	Develop and implement a whistleblower policy to ensure compliance with the law on whistleblower protection for foundation employees (CGS § 4-37i)	
Cash disbursements and bank reconciliations	Adhere to Articles V.5. and V.6. of its bylaws; improve internal controls by performing monthly bank reconciliations	
Terms of the bylaws	The board of directors should adhere to the conservancy's bylaws and should amend them to reflect new information and policies	

Governor, Office of the

Release Date: 9/20/23	Audit Type: Audit	Fiscal Years: 2021, 2022
Findings		Recommendations
Office of Workforce Strategy – statutory reporting requirements		Ensure that the Office of Workforce Strategy complies with its statutory reporting requirements

Governor’s Council for Agricultural Development January 1, 2011, through December 31, 2020

Release Date: 6/6/23	Audit Type: Performance Audit	Years: 2011 - 2020
Findings		Recommendations
The council had no mechanism to track and report on its progress toward achieving its goals		Work with DoAg to develop a system to monitor the council’s progress toward achieving its goals; collect information and utilize measures that quantifiably ascertain the council’s progress toward achieving its goals
The council did not consistently measure the percentage of consumer spending on Connecticut farm products because its analyst used different methodologies		During the course of the audit, PA 22-54 removed the five percent goal from statute. We currently have no recommendations in this area
The council did not update its strategic recommendations to promote and further develop Connecticut agriculture		Work with DoAg and its councils and boards to develop a holistic, strategic, written agricultural plan for Connecticut that considers all sectors of the state’s diverse agricultural industry

Health Strategy, Office of

Release Date: 4/25/24	Audit Type: Audit	Fiscal Years: 2018 - 2021
Findings		Recommendations
Annual internal control self-assessment questionnaire		Ensure that it completes the annual internal control questionnaire and maintains a copy on file
Lack of supporting documentation for P-Card transactions		Implement internal controls to ensure compliance with OSC’s Purchasing Card Cardholder Work Rules Manual
Lack of compliance with contract terms		Strengthen internal controls to ensure that contractors perform all services required by the terms of their contracts
Contractor evaluations and report review		Promptly perform personal services and purchase of service contractor evaluations to better assess the contractor’s quality of work, reliability, and cooperation; establish policies and procedures to ensure that contractors submit all required reports
CO-59 Fixed Assets/Property Inventory Reports		Work with the Department of Public Health to ensure the accuracy of its annual asset management report

Higher Education, Office of

Release Date: 9/26/23	Audit Type: Audit	Fiscal Years: 2020, 2021
Findings	Recommendations	
Procurement practice – personal services agreements	Develop policies and procedures to ensure that it economically and efficiently procures personal services; periodically use a competitive procurement process for long-term agreements to ensure it is continuing to receive the most cost-effective and efficient services	
Asset management – CO-59 reporting	Strengthen internal controls to ensure it accurately prepares and promptly submits its annual CO-59 forms to OSC in accordance with the State Property Control Manual	
Inaccurate separation payments	Strengthen internal controls to ensure that it makes employee separation payments in accordance with the law on state employee sick leave (CGS § 5-247) and its collective bargaining agreement	
Information system access – untimely terminations	Promptly terminate access to Core-CT when employees leave state service	

Release Date: 11/26/24	Audit Type: Audit	Fiscal Years: 2022, 2023
Findings	Recommendations	
Asset management	Strengthen internal inventory controls to safeguard assets, improve reporting accuracy, and ensure compliance with the State Property Control Manual	
Untimely purchase orders and incorrect invoice dates	Strengthen internal controls to ensure that it commits funds prior to purchasing goods and services and enters accurate invoice dates in Core-CT	
Lack of telecommuting agreements	Comply with the DAS telework policy and prohibit employees from teleworking without an approved agreement	
Private career school fee collection	Strengthen internal controls over private career school fees to ensure it promptly pursues late payments and provides notice in accordance with the law on revoking a private career school's certificate of authorization (CGS § 10a-22f(b))	

Housing, Department of (DOH)

Release Date: 11/20/24	Audit Type: Audit	Fiscal Years: 2021 - 2023
Findings	Recommendations	
Inadequate controls over Crumbling Foundations Program	Take the necessary actions to carry out reporting responsibilities in the law on a special homeowner advocate in DOH (CGS § 8-444)	

Housing, Department of (DOH) (continued)

Findings	Recommendations
Inadequate program monitoring	Strengthen internal controls to ensure that it performs a complete review of all projects from application until closeout; only disburse funds during approved budget periods in accordance with personal service agreements
Rental Assistance Program – inadequate program monitoring	Strengthen internal controls and properly monitor its contractor to ensure accountability over Rental Assistance Program funds; ensure that the utility allowance schedule reflects current rates in accordance with its administrative plan
Lack of accountability over complaints	Strengthen internal controls and develop and implement complaint processing procedures; include a centralized system to track complaints and document their resolution
Predevelopment Loan Program – cost certifications	Add a deadline to its Predevelopment Loan program assistance agreements for contractors to submit cost certifications to allow for timely project closeouts
Lack of monitoring of unused bond allocations	Properly track unexpended balances from completed or cancelled bond-funded projects
Late postings of deposits	Strengthen internal controls to ensure that it promptly posts deposits in Core-CT
Inaccurate interest calculations	Strengthen internal controls to ensure that it calculates loan interest in accordance with financial assistance agreements
Erroneous loan receivable balances	Strengthen internal controls to ensure that receivable balances are accurate and properly reported to OSC; perform reconciliations of receivable balances to amounts reported by the lending partners
Lack of records retention schedule	Create a records retention schedule that addresses issues specific to housing programs
Lack of employee performance appraisals	Strengthen internal controls to ensure that it performs annual evaluations for all managers and employees
Inadequate controls over compensatory time	Strengthen internal controls over compensatory time to ensure compliance with collective bargaining agreements
Inadequate controls over asset management	Improve internal controls over asset management and maintain its property control system in accordance with the State Property Control Manual
Inaccurate Generally Accepted Accounting Principles (GAAP) forms	Strengthen internal controls to ensure GAAP forms are complete and accurate in accordance with OSC requirements
Inadequate controls over reporting	Report on the Open Choice Voucher pilot program to the General Assembly as required by SA 21-26

Human Rights and Opportunities, Commission on (CHRO)

Release Date: 12/20/23	Audit Type: Audit	Fiscal Years: 2021, 2022
Findings		Recommendations
Martin Luther King, Jr. Holiday Commission – noncompliance with governing statutes		The Martin Luther King, Jr. Holiday Commission should ensure compliance with the laws on public meetings and notices (CGS § 1-225) and the commission (CGS § 10-29b) with applicable guidance from CHRO
Statutory reporting deficiencies		Comply with statutory reporting requirements
Asset management issues		Work with the Department of Labor to ensure compliance with asset management requirements in CGS § 4-36 and the State Property Control Manual
Information technology resources		Continue to pursue funding and obtain appropriate staffing resources to improve its information management capacity and agency efficiency; develop a strategy to upgrade its current information technology systems, provide training, and implement electronic processing of state agency and contractor affirmative action plans
Office of Public Hearings - untimely hearings on discrimination complaints		Continue to ensure that Office of Public Hearings human rights referee vacancies are promptly filled to reduce the risk of case backlogs and comply with the law for CHRO complaint procedures (CGS § 46a-84)
Noncompliance with statutory case deadlines		Process discrimination complaints and determine reasonable cause within the statutory deadlines
Contractor affirmative action plans		Improve monitoring over the review of contractor affirmative action plans to ensure that it meets statutory deadlines
Outdated state regulations		Review and update regulations to reflect current statutory language and internal procedures

Insurance Department and Office of the Healthcare Advocate

Release Date: 7/27/23	Audit Type: Audit	Fiscal Years: 2020, 2021
Findings		Recommendations
Lack of compensatory time oversight		Strengthen internal controls to ensure that compensatory time is properly approved and documented, and employees are enrolled in the correct compensatory time plan
Procurement control weaknesses		Strengthen internal controls over purchasing procedures to ensure that funds are committed prior to purchasing goods and services, goods are received prior to payment, and purchased assets are properly tagged and recorded in property control records

***Insurance Department and Office of the Healthcare Advocate
(continued)***

Findings	Recommendations
Asset management issues	Ensure compliance with asset management requirements in CGS § 4-36 and the State Property Control Manual
GAAP reporting	Strengthen internal controls to ensure GAAP forms are prepared accurately and in accordance with OSC's instructions
Statutory reporting requirement deficiencies	Promptly submit all reports required by the General Statutes and OSC

Release Date: 12/10/24	Audit Type: Audit	Fiscal Years: 2022, 2023
Findings	Recommendations	
GAAP reporting issues	Strengthen internal controls to ensure that it promptly and accurately prepares its GAAP reporting packages in accordance with OSC's instructions	
Statutory reporting deficiencies	Promptly submit all reports required by the General Statutes and OSC; maintain a record of its submitted reports	
Purchasing and expenditures	Strengthen internal controls over purchasing procedures to ensure that funds are committed prior to purchasing goods and services, expenditures are adequately supported, and services are received prior to payment	
Asset management issues	Ensure compliance with asset management requirements in CGS § 4-36 and the State Property Control Manual	
Lack of compensatory time oversight	Strengthen internal controls to ensure that compensatory time is properly approved and documented	
Untimely termination of leave plans for separated employees	Strengthen internal controls to ensure that it terminates employee leave plans in Core-CT upon separation	

Joint Committee on Legislative Management

Release Date: 1/30/24	Audit Type: Audit	Fiscal Years: 2020, 2021
Findings	Recommendations	
Inadequate medical leave records	Strengthen internal controls to ensure that it administers medical leave in accordance with FMLA guidelines	

Judicial Branch

Release Date: 11/16/23	Audit Type: Audit	Fiscal Years: 2021, 2022
Findings		Recommendations
Inaccurate accounts receivable reporting		Strengthen internal controls to ensure it accurately reports account receivable amounts to OSC
Lack of overtime approvals		Monitor compliance with overtime policies
Lack of compensatory time approvals		Ensure compliance with existing controls for awarding adult probation employee compensatory time
Lack of support for grievance counsel payments		Require grievance counsel to submit time and attendance records; pay grievance counsel for their actual hours worked
Insufficient disaster recovery plan		Develop a more comprehensive disaster recovery plan; update and annually test the plan
Internal audit lacks organizational independence		Internal audit unit should report directly to the chief court administrator; internal audit unit should assess the risks of all aspects of branch operations, including the Administrative Services and Information Technology divisions

Labor, Department of

Release Date: 7/23/24	Audit Type: Audit	Fiscal Years: 2021, 2022
Findings		Recommendations
Lack of effective oversight over state regulations		Improve administrative oversight and pursue adoption of statutorily required regulations or request legislative changes to repeal unnecessary or outdated regulatory mandates
Inaccurate holiday time coding		Strengthen internal controls over the review and approval of timesheets
Inadequate controls over cash receipts		Strengthen internal controls by ensuring proper segregation of duties over the collection, recording, and depositing of revenues
Inadequate controls over equipment inventory and CO-59 reporting		Implement internal controls for asset management that ensure compliance with state property control requirements and reliable reporting
Lack of general control over reporting requirements		Strengthen internal controls to ensure compliance with statutory reporting requirements
Outdated and untested disaster recovery plan		Ensure its disaster recovery plan is current, tested annually, and distributed to all relevant staff
Lack of administrative oversight for boards		Work with its related boards to ensure compliance with applicable legislation. If the department determines that any statutory requirement is impractical or outdated, it should request a legislative change

Labor, Department of (continued)

Findings	Recommendations
Wage and Workplace Standards Division complaint case backlog	Continue to improve tracking procedures to allow sufficient resource planning and prompt resolution to address the Wage and Workplace Standards Division's backlog of unassigned complaints

Materials Innovation and Recycling Authority

Release Date: 3/7/24	Audit Type: Audit	Fiscal Years: 2021, 2022
Findings	Recommendations	
Excessive separation terms in employment agreements	Consider established policies when formulating employment agreements; document significant deviations from these policies and the reasons for these differences	

Release Date: 12/11/24	Audit Type: Audit	Fiscal Years: 2023
Findings		
Did not identify internal control deficiencies; instances of noncompliance with laws, regulations, or policies; or a need for improvement in practices and procedures that warrant management's attention		

Military Department

Release Date: 6/13/23	Audit Type: Audit	Fiscal Years: 2019 - 2021
Findings	Recommendations	
Internal controls - capitalizing and expensing building projects	Develop and implement internal controls to determine when it should expense or capitalize additions, renovations, improvements, and repairs to capital assets in accordance with the State Property Control Manual	

Motor Vehicles, Department of

Release Date: 6/5/24	Audit Type: Audit	Fiscal Years: 2019, 2020
Findings	Recommendations	
Emissions late fee administration and reporting	Improve internal controls over the processing, collection, write-off, and reporting of emissions fees	
Property control deficiencies	Strengthen internal controls to ensure it properly records and maintains assets in accordance with the State Property Control Manual	

Motor Vehicles, Department of (continued)

Findings	Recommendations
Connecticut Integrated Vehicle and Licensing System – modernization of licensing	Identify the weaknesses in its process that resulted in the delays in implementing the Connecticut Integrated Vehicle and Licensing System modernization project and correct those deficiencies; develop a solution for modernizing the licensing system that meets the long-term needs of the state but stays within the project’s established budget despite the expansion in scope due to the REAL ID program
Performance Assessment and Recognition System (PARS)	Coordinate with the DAS Human Resources Division to ensure that all managers are evaluated each year using PARS
Deficiencies in the procurement process	Strengthen internal controls over purchasing to ensure that invoices are supported and in compliance with contractual terms; obtain multiple quotes from contractors on the DAS-approved vendor list when required and should utilize the documentation functions of Core-CT to gain efficiencies
Deficiencies in internal audit service operation	Implement internal controls to monitor the status of internal audits and promptly issue final reports; comply with its policies and procedures by documenting explanations for audits terminated prior to completion
State vehicle usage internal control weakness	Develop procedures to track complaints and investigations and promptly report the results to the director of DAS Fleet Operations; ensure that monthly vehicle usage reports are properly approved
Towing Inquiry System weakness	Strengthen internal controls to ensure that it properly monitors access and use of its Towing Inquiry System
Dealer Online Registration System deficiencies	Develop a tracking mechanism for the submission and receipt of online registration system transaction supporting documentation to ensure compliance with statutes and regulations; ensure that it updates its regulations to reflect statutory changes and promptly addresses and closes suspended cases
Compensatory time and overtime	Properly approve and sufficiently document overtime and compensatory time; adopt internal procedures that require prior approval of compensatory time
Lack of medical certificates for sick leave	Coordinate with the DAS Human Resources Division to ensure that employees provide medical certificates when required by state regulations and policy

Motor Vehicles, Department of (continued)

Findings	Recommendations
Noncompliance with payroll – minimum leave time increments	Improve controls over the review and approval of timesheets to ensure compliance with bargaining unit contracts
Statutory reporting deficiencies	Strengthen internal controls to ensure that the Medical Advisory Board and Motor Carrier Advisory Council comply with board agenda and meeting reporting requirements in CGS § 1-225
Ineffective controls over issuance of placards and special license plates	Establish procedures to ensure the proper issuance and management of placards and special license plates

Oversight of Connecticut's Assisted Living Facilities as of September 2023

Release Date: 10/02/24	Audit Type: Performance Audit	Years: update of performance audit issued 9/23/21, as of September 2023
Department of Public Health (DPH) Facility Licensing and Investigations Section (FLIS)		
Findings	Recommendations	
FLIS does not always send written confirmation to managed residential communities (MRC) upon receipt and acceptance of registration paperwork, leading to lack of formal documentation and proof of the MRC's registration	Adhere to Conn. Agencies Regs., § 19-13-D105(c)(2) and send managed residential community service coordinators letters within 30 days confirming their registration including when there is a change of ownership (IMPLEMENTED)	
There are statutory requirements for the operation of MRC. However, there is no agency monitoring to determine if these requirements are being met, leading to potentially unsafe conditions for assisted living facility residents. While DPH monitors the care and services provided by assisted living services agencies (ALSA) during survey activities, it does not monitor the operation of residents living in MRC that do not receive ALSA services	Resume biennial inspections and complaint investigations concerning violations of certain statutory requirements for managed residential communities (NOT IMPLEMENTED)	
DPH requires criminal background checks for certain ALSA personnel but not for managed residential community personnel, potentially putting assisted living residents at risk for maltreatment	Require criminal background checks for managed residential community employees with direct access to residents (NOT IMPLEMENTED)	
FLIS Assisted Living Services Agency Licensure Inspection Procedures were last revised on October 6, 1995, making them out-of-date. This could lead to an incomplete review of licensure requirements	Update Assisted Living Services Agency Licensure Inspection Procedures (PARTIALLY IMPLEMENTED)	

Oversight of Connecticut's Assisted Living Facilities as of September 2023 (continued)

Department of Public Health (DPH) Facility Licensing and Investigations Section (FLIS)	
Findings	Recommendations
FLIS does not always report licensure inspection and complaint investigation results in a timely manner, making it difficult for ALSAs to promptly correct deficiencies	Establish deadlines for notifying an ALSA of inspection and complaint investigation results and inform the ALSAs when it will communicate those results (PARTIALLY IMPLEMENTED)
FLIS does not notify the MRC within which the ALSA operates of ALSA noncompliance or a required corrective action plan report, potentially leading to lack of awareness of ALSA deficiencies in services provided to its residents	Inform the MRCs in which an ALSA operates of results of inspections and complaint investigations (NOT IMPLEMENTED)
There are minimal staffing requirements for memory care units in assisted living facilities, leading to potentially insufficient resources for this vulnerable population	Establish minimum staffing requirements for assisted living memory care units (NOT IMPLEMENTED)
Connecticut assisted living regulations require the supervising registered nurse and designated on-call registered nurse to have experience working for a home health care agency or community health program, making it difficult to fill these positions	Amend assisted living regulations to allow supervising registered nurses and designated on-call registered nurses to substitute case management experience in any health care setting or mentoring or training initiated within 90 days of hire, in place of the currently required one year of experience working for a home health care agency or community health program (PARTIALLY IMPLEMENTED)
Assisted living facilities must store medication in the residents' rooms, causing a potentially unsafe situation for some residents	Conn. Agencies Regs., § 19-13-D105 should be amended to permit storage of medication in a centralized, secure place for residents requiring medication administration assistance (NOT IMPLEMENTED)
Connecticut currently limits medication administration in assisted living facilities to licensed ALSA personnel, contributing to residents' high assisted living costs	Conn. Agencies Regs., § 19-13-D105 should be amended to permit unlicensed assisted living services agency personnel to be trained and certified to administer certain medication (NOT IMPLEMENTED)
Falls are a common occurrence at assisted living facilities, but many of residents' personal emergency alert necklace pendants or bracelets do not contain fall detection technology	Assisted living facilities should consider upgrading their medical alert systems to offer fall detection technology to residents (NOT IMPLEMENTED)
The term assisted living facility is referenced in statute, but not defined, creating possible confusion	The General Statutes should be amended to define assisted living facility as a managed residential community that offers its residents nursing services and assistance with activities of daily living through an assisted living services agency (NOT IMPLEMENTED)

Oversight of Connecticut's Assisted Living Facilities as of September 2023 (continued)

Department of Public Health (DPH) Facility Licensing and Investigations Section (FLIS)	
Findings	Recommendations
The current ALSA regulations have out-of-date references and omissions, making them inaccurate	Conn. Agencies Regs., § 19-13-D105 needs to be updated to include statutory and other changes since 2001 (NOT IMPLEMENTED)
Long-Term Care Ombudsman Program (LTCOP)	
Findings	Recommendations
LTCOP does not specify the frequency of non-complaint visits to managed residential communities, making expectations unclear and accountability difficult for consumers, providers, and other stakeholders	The state long-term care ombudsman should develop a minimum standard of frequency of non-complaint visits to managed residential communities and amend the law on the ombudsman's duties (CGS § 17a-873 , formerly CGS § 17a-408) to reflect that standard. The law on the ombudsman's additional duties (CGS § 17a-880 , formerly CGS § 17a-417) should be amended to require the ombudsman's annual report to include outcomes of meeting the visitation standard and each facility's visitation frequency (PARTIALLY IMPLEMENTED)
There are no volunteer residents' advocates assigned to assisted living facilities, leading to a lack of oversight and advocacy for residents	The state long-term care ombudsman should consider recruiting and assigning volunteer residents' advocates to assisted living facilities (NOT IMPLEMENTED)
There is no comprehensive assisted living resource available on a single, government-sponsored website, leading to a lack of readily accessible, independent consumer information	The General Assembly should establish a workgroup to develop a comprehensive assisted living facilities resource on the My Place CT website. Members of this workgroup should include representatives from the departments of Social Services and Public Health, the Long-Term Care Ombudsman, Connecticut Commission on Women, Children, Seniors, Equity & Opportunity, the Connecticut Assisted Living Association, LeadingAge Connecticut, and 2-1-1 Info-Line. The guide should have a searchable listing of all assisted living facilities, pricing, fees, DPH assisted living services agency inspection reports, and administrator contact information (NOT IMPLEMENTED)
There is no checklist or guide for consumers to use when visiting assisted living facilities, leading to less than optimal decision making for older adults and their families	The state long-term care ombudsman should develop a checklist or guide with questions for consumers to ask when visiting assisted living facilities (NOT IMPLEMENTED)

Oversight of Connecticut's Assisted Living Facilities as of September 2023 (continued)

DSS Protective Services for the Elderly (PSE)	
Findings	Recommendations
Assisted living facilities are not required to post PSE contact information, creating a barrier to reports of suspected elder maltreatment at assisted living facilities	The law on a residents' bill of rights (CGS § 19a-697(b)) should be amended to require managed residential communities to post PSE contact Information (NOT IMPLEMENTED)
Does not categorize assisted living allegations, potentially overlooking significant differences between the assisted living and other community-based clients	The PSE database should include assisted living residency (PARTIALLY IMPLEMENTED)
Office of the State Fire Marshal	
Findings	Recommendations
Local fire marshals are statutorily required to conduct annual inspections of managed residential communities. Due to limited resources and lack of prioritization, these inspections may not be occurring every year in certain communities.	DPH should require an annual fire marshal safety inspection report for managed residential communities to maintain their registration (NOT IMPLEMENTED)
Some local fire marshals believe they cannot apply the more stringent institutional inspection criteria when conducting fire safety inspections of assisted living facilities, leading to concern about potential significant loss of life	The state fire marshal should work with the Codes and Standards Committee to clarify whether local fire marshals should use residential or institutional fire code requirements when inspecting assisted living facilities (NOT IMPLEMENTED)

Oversight of Connecticut's Assisted Living Facilities as of September 2023 (continued)

Licensure of Assisted Living Facilities	
Findings	Recommendations
FLIS registers rather than licenses managed residential communities. This may provide inadequate oversight and lead to insufficient consumer protections for assisted living residents	<p>The General Assembly should consider establishing a work group to explore the development of an assisted living licensure system that combines managed residential communities and assisted living services agencies. The work group should include the chairpersons and ranking members, or their designees, of the joint standing committees of the General Assembly having cognizance of matters relating to aging, public health, and human services, representatives from the Departments of Public Health and Social Services, the long-term care ombudsman, the Connecticut Assisted Living Association, LeadingAge Connecticut, AARP Connecticut, and the Connecticut Chapter of the Alzheimer's Association. The work group, prior to the start of the next legislative session, should report its findings and recommendations on possible legislation requiring licensure to the joint standing committees of the General Assembly having cognizance of matters relating to aging, public health, and human services.</p> <p>(NOT IMPLEMENTED)</p>

Private Providers of Special Education for the School Year 2021-2022

Release Date: 4/5/23	Audit Type: Performance Audit	Years: 2021-2022 School Year
Findings	Recommendations	
We did not find evidence that local school districts and providers entered statutorily-required contracts for 5 of 114 (4%) students at approved private special education providers	SDE should determine whether the school district and private provider entered a contract prior to providing the district an excess cost grant	
A private provider billed a school district \$275 for services that it did not provide to a student during the 2021-2022 school year. We could not determine if 7 of 114 students reviewed (6%) received the required number of related services each week as specified in their individualized education programs	SDE should communicate to school districts and private special education providers that they need to verify that student services coincide with their individualized education programs and contracts	
A contract between a private provider and a school district for the 2021-2022 school year lacked language detailing its charges for special education and related services	SDE should ensure that contracts between private special education providers and school districts include detailed language describing the charges for special education and related services	

Probate Court Administrator

Release Date: 4/12/23	Audit Type: Audit	Fiscal Years: 2020, 2021
Findings		Recommendations
Duplicate and inaccurate mileage reimbursements		Strengthen internal controls to ensure that mileage reimbursements are supported and paid at the correct rate
Lack of documentation of contracts used for P-Card transactions		Strengthen internal controls by documenting whether it used a vendor under a state contract for its P-Card transactions

Release Date: 12/18/24	Audit Type: Audit	Fiscal Years: 2022, 2023
Findings		
Did not identify internal control deficiencies; instances of noncompliance with laws, regulations, or policies; or a need for improvement in practices and procedures that warrant management's attention		

Public Defender Services, Division of

Release Date: 10/30/24	Audit Type: Audit	Fiscal Years: 2022, 2023
Findings		Recommendations
Misuse of state funds		Ensure that expenditures are for a valid and reasonable work-related purpose
Incomplete applications for public defender services		Strengthen internal controls to ensure that clients properly complete applications and division employees follow eligibility guidelines
Improper promotion		Strengthen internal controls over promotions and obtain proper approval from the Public Defender Services Commission prior to changing a job description
Lack of medical certificates		Improve monitoring of medical leave to ensure employees promptly submit complete and accurate documentation
Missing dual employment forms		Strengthen internal controls over dual employment to ensure compliance with the law that limits dual employment (CGS § 5-208a)
Inadequate reporting		Strengthen internal controls to ensure it promptly submits all reports in accordance with law on the chief public defender's duties (CGS § 51-291(2))
Lack of internal controls over postage		Strengthen internal controls over the personal use of its equipment

Public Health, Department of

Release Date: 9/14/23		Audit Type: Audit	Fiscal Years: 2020, 2021
Findings		Recommendations	
Lack of proper controls regarding performance evaluation and promotions		Ensure that it completes annual performance appraisals for all of its employees; promote employees in accordance with the law that prohibits discrimination due to political opinions or affiliations or as the result of a discriminatory employment practice (CGS § 5-227)	
Lack of timely contract execution and availability of funds		Strengthen internal controls to ensure that funds are committed prior to ordering goods or services, contracts are properly executed, payments are made in accordance with contract terms, and receipt and invoice dates are accurate	
Inadequate administration of revenues and remittances		Strengthen internal controls over revenue and remittance reporting to ensure proper accountability	
Property control and reporting deficiencies		Strengthen internal controls over the custody and reporting of assets	
Inadequate administration of the expired pharmaceuticals inventory		Implement procedures to ensure that it accurately tracks returned or expired pharmaceuticals	
Inadequate telecommunications management		Comply with OPM's telecommunication equipment policy and its internal control policy to monitor wireless devices	
Lack of compliance with statutory reporting requirements		Establish and implement a centralized system to track statutory reporting requirements to ensure that it submits all required reports	
Information technology disaster recovery issues		Ensure information technology disaster recovery plans are current, tested and approved; perform routine maintenance and backups of vital systems to minimize the potential loss of data	
Contracts and grants management: contractor evaluations and certifications		Promptly perform contractor evaluations to better assess the contractor's quality of work, reliability, and cooperation; ensure that it obtains required certifications and affidavits and follows appropriate service contracting procedures	
Contracts and grants management: lack of contracts and grants monitoring		Review, update, and fully implement its Contract, Grant and State Federal Single Audit Review Policy; ensure that it obtains contractor program and financial reports	
Lack of risk management function		Develop or acquire an independent, formal, and ongoing risk assessment and mitigation process to identify and address risks that could impact its operational and reporting objectives	

Public Health, Department of (continued)

Findings	Recommendations
Lack of administrative oversight on boards and commissions	Work with its related boards to ensure they submit meeting schedules to the Office of the Secretary of the State, maintain meeting schedules and required membership, hold regular meetings, and keep all appointment letters for their members on file
Outdated state regulations	Review regulations to determine whether modifications or additions are necessary to reflect current statutory language and internal procedures

Secretary of the State

Release Date: 1/24/24		Audit Type: Audit	Fiscal Years: 2021, 2022
Findings	Recommendations		
Controls over employee separations	Strengthen internal controls to ensure that it completes the steps required to terminate leave balances in Core-CT upon an employee's separation		
Controls over procurement	Strengthen internal controls to ensure that it creates purchase orders that are approved prior to ordering goods or incurring services; maintain adequate documentation to support each purchase		
Reconciliation of revenue	Strengthen internal controls over receipts by ensuring that it completes routine reconciliations between the three financial recordkeeping systems		
Unearned revenue reporting	Continue to pursue the termination of accounts no longer eligible for refund; maintain support for the unearned revenue balances it reported to the Office of the State Comptroller		
Controls over accounts receivable	Improve accounts receivable recordkeeping to ensure records are accurate and supported; periodically evaluate outstanding accounts and seek approval from OPM to write off accounts deemed uncollectible		
Inventory reporting	Abide by the State Property Control Manual policies and procedures and strengthen internal controls to ensure that it annually submits property control reports with accurate and supported balances		
Controls over inventory and disposals	Perform a complete physical inventory and update Core-CT records to reflect an accurate equipment balance; properly document all capital asset disposals		
Failure to perform internal control self-assessment	Complete and retain its annual internal control questionnaire in accordance with the Internal Control Guide		

Secretary of the State (continued)

Findings	Recommendations
Merchandise for sale	Strengthen internal controls to ensure that inventory records of merchandise for sale are accurate, complete, and comply with the State Property Control Manual

Social Services, Department of (DSS)

Release Date: 9/12/23	Audit Type: Audit	Fiscal Years: 2019 -2021
Findings	Recommendations	
Lack of compliance with statutory loss reporting requirements	Promptly notify the Auditors of Public Accounts and OSC of any breach of security or loss of state funds, in accordance with CGS § 4-33a	
Lack of oversight over bed capacities, capital expenditures, and cost reports	Strengthen internal controls to ensure compliance with the laws on CGS §§ 17b-340, 17b-352 & 17b-353 regarding bed capacity reductions, capital expenditures, and cost report submissions	
Lack of oversight over internal controls and administrative functions	Periodically perform audits of its administrative functions and strengthen internal controls over Medicaid program integrity, risk assessments, and audit protocols	
Lack of review of employee access to confidential information	Periodically perform audits of employee access to confidential client information to ensure that ImpaCT system users properly safeguard data	
Supplemental Nutrition Assistance Program (SNAP) data discrepancies and electronic benefit transfer system limitations	Investigate discrepancies between different data warehouse reports and ensure transaction level data reconciles with corresponding amounts reported to the federal Food and Nutrition Service; ensure its contractor efficiently and effectively provides accessible data	
Incarcerated individuals recorded as eligible for SNAP	Strengthen internal controls to ensure that it promptly reduces, suspends, or terminates benefits upon the incarceration of SNAP household members; recoup benefits issued to ineligible clients in accordance with its SNAP Claims Management Plan	
State employees over maximum income limits recorded as eligible for SNAP	Strengthen internal controls to ensure that it uses all information from eligibility and income matches to issue the correct amount of benefits to eligible clients; recoup benefits issued to ineligible clients in accordance with its SNAP Claims Management Plan	

Social Services, Department of (DSS) (continued)

Findings	Recommendations
Deceased individuals recorded as eligible for SNAP	Strengthen system controls to ensure ImpaCT compiles death data matches and properly generates death match alerts; strengthen internal controls to ensure that eligibility workers promptly address death match alerts in ImpaCT to prevent benefits to deceased clients; recoup benefits issued to deceased clients in accordance with its SNAP Claims Management Plan
Benefits issued to deceased clients and lack of recoupment	Strengthen internal controls to ensure it issues benefits in the correct amount on behalf of eligible clients; record deceased clients' date of death in ImpaCT and close the case file promptly upon verification that the client died; recoup benefits issued to deceased clients and residential care facilities
Inadequate controls over state-administered General Assistance disbursements	Verify and document that applicants met the requirements of the state-administered General Assistance program; should recoup overpayments in accordance with state regulations
Financial reporting inaccuracies	Prepare the GAAP Reporting Package and the Schedule of Expenditures of Federal Awards in accordance with OSC's requirements and perform sufficient reviews to ensure that reports are accurate and complete
Inadequate controls over GAAP receivables	Collaborate with DAS to obtain Diamond system collections data; strengthen internal controls to ensure that all reported accounts receivables are complete and accurate in accordance with the State Accounting Manual's requirements and OSC's instructions
Deficient monitoring of cash advances to contractors	Strengthen internal controls over cash advances to contractors and the corresponding accounts receivables to ensure compliance with the State Accounting Manual and contractual terms and conditions
Untimely cashbook reconciliations	Strengthen internal controls over the cashbook reconciliation process to ensure financial records are accurate, complete, and current
Untimely deposit of receipts	Establish a standard receipts log to strengthen internal controls and ensure compliance with the General Statutes, State Accounting Manual, and State Treasurer's waiver
Inadequate controls over accounts receivable of non-emergency medical transportation (NEMT) sanctions	Strengthen internal controls over accounts receivable of NEMT sanctions to ensure compliance with the State Accounting Manual and the terms and conditions of the contract with the NEMT broker

Social Services, Department of (DSS) (continued)

Findings	Recommendations
Unauthorized overtime, compensatory time, and extended sick leave	Strengthen internal controls to ensure that it processes payroll and personnel information in accordance with state laws, regulations, bargaining unit contracts, and state personnel policies
Improper use of time reporting codes	Ensure that it properly uses, monitors, and adjusts holiday and leave in lieu of accrual time reporting codes in accordance with established Core-CT Job Aids
Paid administrative leave in excess of time limits	Comply with requirements concerning employees placed on paid leave as provided for under Conn. Agencies Regs., § 5-240-5a(f) and bargaining unit contracts
Core-CT access not deactivated promptly for separated employees	Implement controls to ensure that it deactivates access to the Core-CT system immediately upon the employee's separation
Lack of monitoring controls over stipulated agreements	Require employees who do not comply with stipulated agreements to serve their full suspension; strengthen monitoring controls to ensure compliance with stipulated agreement terms
Deficiencies in asset management controls and reporting of software inventory	Improve internal controls over asset accountability and its reporting of software inventory to ensure compliance with the requirements of the State Property Control Manual
Inadequate controls over cellular devices	Ensure all cellular device users sign an acknowledgement that they understand the acceptable use policy and received telecommunication equipment; develop and implement a standard acknowledgement form that includes information required by the statewide telecommunication equipment policy
Lack of monitoring of grants-in-aid contract requirements	Develop and implement procedures to ensure that it receives annual reports from grantees as required by grants-in-aid contracts
Lack of compliance with mandatory reporting requirements	Develop and implement a process to ensure it submits all statutorily mandated reports, and pursue the repeal of reporting requirements that are no longer practical or relevant
Lack of adopted regulations	Implement regulations in accordance with CGS § 4-168 or propose the amendment or repeal of the related statute

Social Services, Department of (DSS) (continued)

Findings	Recommendations
Lack of compliance with the Freedom of Information Act (FOIA) and statutorily required committee, council, and board meetings	Work with its committees, councils, commission, and boards to ensure compliance with FOIA's public meeting and notice requirements (CGS § 1-225) Comply with the law on the Connecticut Council for Persons with Disabilities and the interagency management committee (GCS § 17b-606). If the department feels that the council and committee are no longer necessary, it should seek the repeal of the related statutes

State Data Center General Controls, Charter Oak State College as of August 2023

Release Date: 5/29/24	Audit Type: Special Audit	Years: as of August 2023
Findings	Recommendations	
Information security policy deficiencies (planning)	Develop sufficient policies to mitigate threats to information technology assets and ensure compliance with regulations and laws relevant to its environment	
Absence of risk assessment (planning)	Develop a comprehensive threat assessment plan that evaluates potential threats to assets and the likelihood and impact of an adverse event affecting the availability of systems and data and stability of continued operation	
Lack of updated disaster recovery plan (planning)	Develop and maintain a comprehensive disaster recovery plan	
Lack of cross training for critical processes (personnel)	Strengthen internal controls to ensure that it sufficiently cross trains its information technology staff to safeguard against one employee maintaining sole access to critical systems	

State Data Center General Controls, Connecticut Lottery Corporation as of June 2022

Release Date: 10/12/23	Audit Type: Special Audit	Years: as of June 2022
Findings		
Did not identify any internal control deficiencies, noncompliance with policies and procedures, or a need for improvement in management practices and procedures that we deemed to be reportable		

State Data Center General Controls, Department of Correction as of February 2023

Release Date: 3/20/24	Audit Type: Special Audit	Years: as of February 2023
Findings		Recommendations
Missing policy documentation (planning)		Ensure it maintains sufficient policies to mitigate threats to agency information technology assets and ensure compliance with regulations and laws relevant to its environment
Improvements to threat assessments and planning (planning)		Improve threat assessment procedures to address the criticality of assets, potential threats, and the likelihood of an adverse event compromising the confidentiality, integrity, and availability of those assets
Improvements to change management practices (maintenance)		Establish a documented change management approval process
Improvements to continuity planning (planning)		Develop a comprehensive disaster recovery plan which enables staff to appropriately respond to disasters and ensures ongoing operational stability; make the updated plan available to all appropriate personnel
Improvements to system maintenance and support (maintenance)		Consider upgrading its outdated information technology systems whenever feasible to ensure operational stability and data security
Data center access (security)		Strengthen internal controls over granting access to the data center; develop procedures to ensure formal periodic reviews of its access list to ensure that access is granted only to individuals who require it to execute their job responsibilities

State Data Center General Controls, Department of Public Health as of June 2022

Release Date: 8/31/23		Audit Type: Special Audit		Fiscal Years: as of June 2022	
Findings			Recommendations		
Need for updated documentation (planning)			Periodically update and appropriately review policies and procedures		
Lack of data classification assessment (planning)			Conduct a comprehensive data classification assessment in accordance with OPM policy		
Lack of complete risk assessment (planning)			Conduct a comprehensive risk assessment for its information technology systems		

State Data Center General Controls, Office of the Treasurer as of May 2022

Release Date: 7/20/23	Audit Type: Special Audit	Fiscal Years: as of May 2022
Findings		Recommendations
Unlocked server cabinets (security)		Strengthen internal controls to ensure that it locks computer server racks at all times to protect hardware from unauthorized access or modification
Treasurer information technology (IT) staffing levels (personnel)		Maintain adequate IT staffing levels to ensure continued and stable operations and provide knowledge retention and succession planning
Lack of data classification assessment (planning)		Conduct a comprehensive data classification assessment in accordance with OPM policy
Lack of formal IT documentation (planning)		Finish codifying and documenting IT procedures and systems to minimize the risk of knowledge loss and to improve training outcomes

State Education Resource Center (SERC)

Release Date: 7/24/24	Audit Type: Audit	Fiscal Years: 2021, 2022
Findings		Recommendations
Cash balance – maximization of interest income		Consider developing a policy to transfer its excess cash to the State Treasurer's Short-Term Investment Fund
State open checkbook for quasi-public organizations		Ensure the accuracy of data submitted to OSC for inclusion in its online database
Annual reporting		Implement proper internal controls to ensure that it prepares and submits all statutorily mandated reports
SERC Foundation, Inc. – lack of proper accounting and internal control		SERC and the foundation should ensure the accuracy of the foundation's Internal Revenue Services' filings and make any necessary corrections
Lack of timely audit reports		Prioritize financial statement and single audit reporting and promptly provide its 2022 annual report

Teachers' Retirement Board

Release Date: 12/7/23	Audit Type: Audit	Fiscal Years: 2020 – 2022
Findings		
Did not identify internal control deficiencies; instances of noncompliance with laws, regulations, or policies; or a need for improvement in practices and procedures that warrant management's attention		

Transportation, Department of (DOT)

Release Date: 3/8/23	Audit Type: Audit	Fiscal Years: 2019, 2020
Findings		Recommendations
Controls over nepotism		Thoroughly document actions to identify and mitigate potential conflicts of interest and the risk of nepotism when immediate familial relationships exist between DOT employees. When a DOT employee is in an immediate family member's chain of command, all personnel actions affecting the employee should be approved by a peer or superior of the higher-ranking employee
IT disaster recovery plan deficiencies		Develop and regularly test a comprehensive disaster recovery plan for IT functions
Cost-effectiveness evaluations should be refined		Confer with OPM to ensure that privatization cost-effectiveness evaluations are accurate and consider all costs associated with competing alternatives
Delays in addressing potential conflicts of interest		Periodically remind employees of their obligation to report potential conflicts of interest, establish a control log for reported conflicts, and promptly address them
Flaw in control intended to provide accountability for ferry fares		Use pre-numbered tickets with fixed values to improve accountability over ferry fares

Treasurer — Departmental Operations

Release Date: 2/29/24	Audit Type: Audit	Fiscal Years: 2021, 2022
Findings		Recommendations
Deficiencies in asset management disposal recordkeeping		Improve internal controls over the asset disposal process and accuracy of property control records to ensure compliance with the State Property Control Manual
Ethics and confidentiality certifications		Strengthen internal controls to ensure compliance with ethics and confidentiality agreement procedures
Improper unclaimed property claim approvals		The Unclaimed Property Division should strengthen internal controls to ensure it follows established claim approval guidelines

Treasurer — State Financial Operations

Release Date: 12/29/23	Audit Type: Audit	Fiscal Years: 2023
Findings		
Did not identify any areas that required disclosure or corrective action		

Treasurer — State Financial Operations (continued)

Release Date: 12/31/24	Audit Type: Audit	Fiscal Years: 2024
Findings		
Did not identify any areas that required disclosure or corrective action		

Tweed New Haven Airport Authority

Release Date: 2/15/24	Audit Type: Audit	Fiscal Years: 2020, 2021
Findings		Recommendations
Noncompliance with reporting requirements		Contract for annual compliance audits in accordance with CGS § 15-120o(b)

University of Connecticut (UConn)

Release Date: 8/15/23	Audit Type: Audit	Fiscal Years: 2019 – 2021
Findings		Recommendations
Public solicitation for projects exceeding \$500,000		Comply with the law on UConn's construction of capital improvements (CGS § 10a-109n(c)(2)(A)) and publicly solicit projects with costs estimated to exceed \$500,000
Sabbatical leave program		Adhere to its bylaws when administering the sabbatical leave program and maintain written documentation of any deviation from its formal policy
Excessive compensation		Compensate employees who step down from management at a level consistent with their new positions. If higher compensation rates are warranted, the university should document the appropriateness of the new salaries
Compensatory time		Strengthen controls to ensure compliance with the compensatory time provisions set forth in the University of Connecticut Professional Employees Association contract

University of Connecticut (UConn) (continued)

Findings	Recommendations
Separation payments	<p>Provide notice instead of separation payments in instances of involuntary separation unrelated to job performance. However, if management determines payment in lieu of notice is the prudent alternative due to security and/or other risk concerns, it should prepare written documentation of its consideration of the applicable risk factors and clearly describe the basis for its conclusion</p> <p>Obtain attorney general approval for settlement agreements of more than \$50,000 in accordance with the law on payments to state employees resigning or retiring from employment under a settlement or non-disparagement agreement (CGS § 4-40b)</p>
Timesheet approval	Improve internal controls over timesheet approval
Financial system access controls	Promptly deactivate information system access upon an employee's separation from employment; periodically review information system access privileges to determine whether access is still appropriate
University housing policy	Follow established housing policies and procedures to ensure all rental arrangements are documented and in compliance with existing laws and regulations
Service organization control reports	Continue to develop a process to monitor and obtain assurance over external vendors by obtaining and reviewing their service organization control reports
Employee tuition waivers	Strengthen internal controls to ensure employees with tuition waivers who attend classes during regularly scheduled work hours complete the required Temporary Flexible Work Schedule form and ensure their work and class schedules do not conflict
Construction expenditure authorization	Strengthen internal controls to ensure it approves purchase orders and associated amendments before commencing construction services
On-call professional services program	Adhere to on-call professional services program policy when selecting a contractor and formally document criteria when assigning a contractor from the on-call professional services program under the equalization rotational process
Lack of conflict-of-interest policy	Implement policies and procedures to ensure that contractors and consultants disclose potential conflicts of interest

University of Connecticut (UConn) (continued)

Findings	Recommendations
Conflict-of-interest disclosure	Follow policy on employment and contracting for services of relatives to ensure that any employment actions are reviewed for possible conflicts of interest. A senior manager outside the immediate hiring situation should approve the conflict-of-interest form, as required by the policy
Software inventory	Strengthen internal controls to ensure it maintains software inventory records and reports them in accordance with the State Property Control Manual
Food service employees	Seek clear statutory authority for the direct payment of wages to its dining services employees and their participation in separate retirement plans
Guaranteed maximum price	Establish a guaranteed maximum price consistent with the scope and cost of the entire construction project and attempt to limit amendments to the guaranteed maximum price
Working excessive consecutive days	Implement policies and procedures limiting the number of consecutive workdays to ensure employee safety and quality of work in the Utility Plant Operations Department
Reporting requirements	Comply with statutory reporting requirements or propose legislative changes to eliminate obsolete or duplicate reporting requirements
Asset management	Strengthen internal controls to ensure that it promptly tags newly purchased capital equipment and adds it to its inventory system
Conflict of interest – Board of Trustees	The Board of Trustees should implement conflict of interest policies and procedures to ensure its members disclose actual, potential, or perceived conflicts
Awarding of contracts	Select construction contractors in accordance with the procurement requirements in the law on UConn's construction of capital improvements (CGS § 10a-109n)

University of Connecticut Health Center (UCHC)

Release Date: 11/9/23	Audit Type: Audit	Fiscal Years: 2021, 2022
Findings	Recommendations	
Faculty incentive payments	UCHC and its employees should agree on compensation terms and document them in the employee's personnel files	

University of Connecticut Health Center (UCHC) (continued)

Findings	Recommendations
Special payroll for temporary non-faculty employees	Strengthen controls over personnel decisions concerning temporary, nonfaculty employees to provide sufficient segregation of duties and transparency in the decision-making process
Lack of timesheet approval	Follow established timesheet review and approval procedures
Starting salaries for managers	Follow established pay ranges when hiring. If UCHC believes its pay ranges are outdated, it should perform the necessary steps to appropriately update and comply with them
Overtime management	Work to increase staffing levels to ensure it can meet scheduling requirements without incurring significant overtime costs
Compensatory time	Not make compensatory time payouts to managers that do not conform with its policy
P-Cards	Promptly review and reconcile P-Card monthly statements to ensure cards are used properly in accordance with established policies; ensure that sales tax exemptions are in place prior to purchase
Residency training program cash receipts	Ensure that it promptly receives the Capital Area Health Consortium hospital payments in accordance with its member agreements; ensure that it accurately documents deposit dates for all remittances
Asset management and property control records	Strengthen controls over asset management, maintain accurate inventory records, and perform physical inspections in accordance with its policies
Software inventory records	Ensure that its software inventory includes all data required by Chapter 7 of the State Property and Control Manual
Disaster recovery plan	Routinely test IT disaster recovery plan in accordance with the National Institute of Standards and Technology's recommendations
Telecommuting policy enforcement	Follow its telecommuting policy and prohibit employees from working remotely without an approved agreement

Veterans' Affairs, Department of

Release Date: 8/15/24	Audit Type: Audit	Fiscal Years: 2020, 2021
Findings	Recommendations	
Lack of compensatory time oversight	Strengthen internal controls to ensure it properly preauthorizes compensatory time and enrolls employees in the correct plan	

Veterans' Affairs, Department of (continued)

Findings	Recommendations
Overtime approval	Strengthen internal controls over overtime to ensure compliance with its policies and procedures
Late issuance of purchase orders	Strengthen internal controls to ensure that it issues purchase orders in accordance with the law on appropriations encumbered by purchase order (CGS § 4-98)
Uncollectible accounts receivable	Strengthen internal controls over the identification, evaluation, and write-off of uncollectible accounts
Asset management deficiencies	Strengthen internal controls over asset recording, reporting, and safeguarding to ensure compliance with OSC's Property Control Manual
Noncompliance with reporting requirements	Strengthen internal controls to ensure it complies with its statutory reporting requirements

Workers' Compensation Commission

Release Date: 6/18/24	Audit Type: Audit	Fiscal Years: 2022, 2023
Findings	Recommendations	
Controls over employee separations	Strengthen internal controls to ensure that it completes the steps required to terminate leave balances in Core-CT upon an employee's separation	
Software inventory records	Maintain an accurate and current software inventory that includes all licensed, owned, and agency developed software in the manner prescribed by OSC's State Property Control Manual	

LH:ms