

Auditors of Public Accounts Audits Q1 of 2025

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Issue

This report shows the audits issued by the state [Auditors of Public Accounts](#) between January 1, 2025, and March 31, 2025, by subject, with brief summaries of their findings and recommendations. It does not cover the [annual report to the General Assembly](#) or the [Statewide Single Audit](#). The full report for each audit is available through the hyperlink in its audit type.

Audits

Charter Oak State College Foundation, Inc.

Release Date: 01/15/25	Audit Type: Audit	Fiscal Year: 2024
Findings	Recommendations	
No Recommendations		

Connecticut Health and Educational Facilities Authority (Including Subsidiaries)

Release Date: 02/25/25	Audit Type: Audit	Fiscal Years: 2022, 2023
Findings		Recommendations
No Recommendations		

Connecticut State Colleges and Universities (CSCU) Executive Leadership Spending

Release Date: 01/30/25		Audit Type: Special Audit	Applicable Years: 2021-2025
Findings		Recommendations	
Purchasing card (P-Card) Policies and Procedures		Update its Purchasing Card Policy and Procedure Manual to specify guidelines for senior leadership, including the chancellor	
Compliance and Enforcement of P-Card Procedures		Ensure that its employees perform and enforce monitoring measures in the Purchasing Card Policy and Procedure Manual	
Periodic Review		The Board of Regents for Higher Education should periodically review expenditures and other activities related to the chancellor, university presidents, and other senior leadership; document that it communicated the results of its reviews to the necessary parties to ensure accountability	
Tipping on Business Meals		Update its Purchasing Card Policy and Procedure Manual to address the permitted level of tipping on business meals	

Department of Aging and Disability Services

Release Date: 01/23/25		Audit Type: Audit	Fiscal Years: 2021, 2022
Findings		Recommendations	
Inaccurate Accrued Leave Payment		Strengthen internal controls and document management review to accurately make separation payments in accordance with CGS § 5-247 ; recover any overpayments	
Inadequate Controls over Overtime Authorization		Strengthen internal controls so management preapproves overtime requests in accordance with policy; retain supporting documentation	
Inadequate Controls over Compensatory Time		Strengthen internal controls so employees are enrolled in the correct compensatory time plan, obtain and retain prior authorization for compensatory time, and properly monitor compensatory time expiration	

Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements

Release Date: 03/27/25	Audit Type: Audit	Fiscal Year: 2024
Findings	Recommendations	
Inadequate Financial Reporting Process and Journal Entry Errors	Comptroller should improve internal controls to ensure that journal entries are accurate and complete; comptroller should not change the audited year-end account balances in subsequent years unless the corrections are for material errors or changes in accounting principles that require restatement	
Inadequate Financial Reporting Process – GAAP Forms	The Comptroller’s Budget and Financial Analysis Division should improve its efforts to train agency personnel in the preparation of accurate GAAP adjustments	
Failure to Promptly Complete the Annual Comprehensive Financial Report (ACFR)	Comptroller should strengthen internal controls over the financial reporting process to promptly complete the ACFR; CSCU should ensure that its financial statements are promptly completed and provided to the comptroller	
Inadequate Financial Reporting Process – CSCU	CSCU should ensure the controller position remains filled and identify additional individuals to support the controller, to prevent reliance on a single position for key internal control functions	
Lack of Timely Audit Report - State Education Resource Center (SERC)	SERC should strengthen internal controls to ensure that it promptly prepares complete and accurate financial statements; submit its federal single audit report and data collection form in accordance with federal requirements	

Office of the Attorney General

Release Date: 03/19/25	Audit Type: Audit	Fiscal Years: 2022, 2023
Findings	Recommendations	
Inaccurate Separation Payment	Strengthen internal controls and document management review to ensure accurate employee separation payments in accordance with CGS § 5-247; make reasonable efforts to recover any overpayments to separated employees	

Office of Policy and Management

Release Date: 01/28/25	Audit Type: Audit	Fiscal Years: 2021-2023
Findings	Recommendations	
Lack of Documentation Supporting Overtime	Strengthen internal controls so supervisors preapprove overtime and document their approval; develop written overtime policies	

Office of Policy and Management (continued)

Release Date: 01/28/25	Audit Type: Audit	Fiscal Years: 2021-2023
Findings		Recommendations
Inadequate Controls Over the State Single Audit		Strengthen internal controls so entities that expend \$300,000 or more in state financial assistance submit a state single or program-specific audit for that fiscal year

Protective Services for the Elderly as of January 2025

Release Date: 02/06/25	Audit Type: Performance Audit	Fiscal Year: 2019-2025
Findings		Recommendations
Department of Social Services' (DSS) Protective Services for the Elderly Program (PSE) Findings and Recommendations		
Does not confirm the date a mandated reporter's suspicion or belief of elder abuse or other action requiring a report first arose, making it impossible to determine whether the reporting occurred on time	CGS § 17b-451(a) should be amended to require PSE to collect the date when mandated reporters first suspect elder abuse, neglect, exploitation, abandonment, or the need for protective services. To encourage timely reporting, the penalty for a first offense for not contacting the program within 72 hours should be changed to require that the mandated reporter retake the elder abuse training and provide the program with proof of successful completion of such training (IMPLEMENTED)	
Connecticut statute allows 72 hours for mandated reporters to report suspicion of elder maltreatment, which is longer than most states, potentially leading to a delay in elders receiving protective services	CGS § 17b-451(a) should be amended to require mandated reporters to make their reports to PSE as soon as practicable but not later than 12 hours after the mandated reporter has reasonable cause to suspect or believe that an elder has been abused, neglected, exploited, abandoned, or is in need of protective services (IMPLEMENTED)	
Mandated reporters can make suspected elder maltreatment reports to the DSS Long Term Care Investigations Program only via fax or mail, which is potentially burdensome for some mandated reporters and could delay reporting	The DSS Long Term Care Investigations Program should develop an online system for the transmission and acknowledgment of reports from mandated reporters suspecting elder maltreatment of long-term care residents (IMPLEMENTED)	
PSE currently only receives reports of suspected elder abuse, neglect, exploitation, and abandonment by telephone, fax, or mail. The absence of an online reporting option is inefficient and inconvenient and could lead to reporting delays	Develop an online reporting tool to receive reports of suspected elder abuse, neglect, exploitation, or abandonment; the reporting tool should generate an automated confirmation email to document the submission of the report (IMPLEMENTED)	

Protective Services for the Elderly as of January 2025 (continued)

Release Date: 02/06/25	Audit Type: Performance Audit	Fiscal Year: 2019-2025
Findings		Recommendations
Department of Social Services' (DSS) Protective Services for the Elderly Program (PSE) Findings and Recommendations (continued)		
PSE social workers did not consistently meet the requirement to conduct face-to-face visits with clients every 30 days, which led to a lower quality of service		PSE supervisors should ensure that social workers conduct face-to-face visits with elders every 30 days; management should consider modifying the PSE Procedure Manual to allow for exceptions to the 30-day visitation policy when an appropriate reason is clearly documented in the case record (IMPLEMENTED)
Elder maltreatment cases that meet statutory requirements for investigation by PSE have been increasing annually while the number of available social workers has decreased, leading to less timely services for some clients.		PSE management should establish a maximum caseload per social worker and ensure that staffing remains adequate to meet the needs of the program (NOT IMPLEMENTED)
PSE does not accept reports from first responders who witness elders in self-neglectful situations if they are subsequently admitted to the hospital. This could cause elder maltreatment to go uninvestigated		PSE should accept all first responder reports of elder self-neglect regardless of hospital admission status and amend the PSE Procedure Manual to reflect this change (NOT IMPLEMENTED)
Some PSE employees do not have enough guidance to determine the substantiation of allegations, leading to potential subjectivity and inconsistency in worker determinations		PSE employees should be trained on substantiating allegations to ensure consistency (PARTIALLY IMPLEMENTED)
More than 36% of referrals made to PSE include allegations of financial exploitation; however, PSE does not have the necessary resources to adequately investigate financial exploitation cases		PSE should contract with or hire a forensic accountant or other specialist to support social workers on financial exploitation cases (PARTIALLY IMPLEMENTED)
PSE social workers receive information for financial exploitation cases via compact discs (CD) that cannot be read in a timely manner because the regional offices do not have CD readers		Regional offices should have a compact disc drive (IMPLEMENTED)
Social workers report barriers to conducting work in the field, potentially leading to decreased efficiency and delays in service		PSE management should explore options to promote working in the field, including providing training and written guidance clarifying when joint visits are appropriate, strengthening community partnerships to arrange for safe workspace in the field, and streamlining processes to reduce office paperwork (IMPLEMENTED)
The number of PSE cases referred for legal assistance has decreased despite an increase in PSE conservatorship cases, which suggests that social workers are handling more legal matters independently. Without proper training, this could lead to decreased service quality		Consider annual staff training on handling cases with legal matters, including conservatorship petitions (IMPLEMENTED)

Protective Services for the Elderly as of January 2025 (continued)

Release Date: 02/06/25	Audit Type: Performance Audit	Fiscal Year: 2019-2025
Findings		Recommendations
Department of Social Services' (DSS) Protective Services for the Elderly Program (PSE) Findings and Recommendations (continued)		
Elders refuse PSE services at different rates, depending on service region. This may be due to differences in PSE office approaches and could result in depriving elders of needed services	PSE management should determine why some regions have higher service refusal rates and implement strategies to encourage program participation (IMPLEMENTED)	
PSE Procedure Manual states that all cases will be closed within 90 days of intake with extensions approved by supervisors. However, some social workers informed us that they were not aware of this requirement	PSE Manual should include procedures for documenting case closure extensions; PSE should train its employees on the policy (IMPLEMENTED)	
Some mandated reporters question whether PSE received and investigated reports of elder maltreatment, since PSE does not consistently notify them of its investigation findings	Consider implementing processes that would ensure follow-up communication is sent to mandated reporters, including modifying program policy to allow the investigation results to be sent electronically and verifying contact information (IMPLEMENTED)	
There are currently outdated and inaccurate statutory references in PSE regulations	There are outdated and inaccurate statutory references in Section 17b-461 of the Regulations of State Agencies for PSE which need to be updated (PARTIALLY IMPLEMENTED)	
State Long-Term Care Ombudsman Program (LTCOP) Findings and Recommendations		
Although program responsibilities include regular, noncomplaint related visits to nursing homes, LTCOP does not specify the anticipated frequency of such visits, making expectations unclear and accountability difficult for consumers, providers, and others	Develop a minimum standard of frequency of non-complaint visits to nursing homes and other long-term care facilities and amend CGS § 17-408 to reflect that standard; CGS § 17a-417 should be amended to require the State Long Term Care Ombudsman to include outcomes of meeting the visitation standard and each facility's visitation frequency in its annual report (PARTIALLY IMPLEMENTED)	
Regional ombudsmen do not have a uniform documentation method for non-complaint facility visits, which may lead to inconsistent assessments and reporting	Develop and use a checklist for documenting non-complaint visits to long-term care facilities (PARTIALLY IMPLEMENTED)	
While visiting a nursing home because of a complaint, some state Long-Term Care Ombudsman programs expand their visit to assess non-complaint related areas. Similarly, the Connecticut program appears to conduct a broader assessment during a complaint visit but does not document the non-complaint related aspects of the visit, leading to an underreporting of such visits	Consider assessing and reporting on non-complaint related areas while conducting complaint related visits to nursing homes (IMPLEMENTED)	

Protective Services for the Elderly as of January 2025 (continued)

Release Date: 02/06/25	Audit Type: Performance Audit	Fiscal Year: 2019-2025
Findings		Recommendations
State Long-Term Care Ombudsman Program (LTCOP) Findings and Recommendations (continued)		
LTCOP is required to report the number of annual facility inspections (surveys) their personnel participated in with the Department of Public Health Facility Licensing and Investigations Section (FLIS). However, participation was not consistently documented, leading to an undercounting of this required activity	Clarify documentation requirements in LTCOP policy manual regarding its participation in FLIS complaint investigations or annual surveys; train regional ombudsmen on its new policy (PARTIALLY IMPLEMENTED)	
There has been a steep decline in the number of volunteer residents’ advocates, potentially impacting protective services and advocacy for nursing home residents	Identify the reasons for the decline in the number of volunteer residents’ advocates and develop a plan to increase recruitment and retention of volunteers; LTCOP should include a progress report on plan implementation in its annual report (NOT IMPLEMENTED)	
LTCOP does not allow people to become volunteer residents’ advocates if they have family members living in any Connecticut nursing home, reducing the pool of potential volunteers	Applicants with family members residing in Connecticut nursing homes should be considered for LTCOP volunteer residents’ advocate positions, provided the volunteer is not placed in the same facility as the family member (IMPLEMENTED)	
LTCOP voicemail system does not instruct after-hours callers to contact 9-1-1 in case of emergency or 2-1-1 United Way Infoline to speak with someone immediately for urgent matters. This could lead to potential delays for elders in need of emergency assistance or human contact for urgent matters	Change the after-hours voicemail system to instruct callers to dial 9-1-1 for emergencies and 2-1-1 to speak with a person immediately regarding urgent matters (IMPLEMENTED)	
The postings at long-term care facilities notifying residents and relatives to contact the program for complaints are in English. The information is not available in Spanish, potentially depriving some residents and relatives of this information and access to LTCOP	Post contact information for residents and their relatives in English, Spanish, and other frequently spoken languages in the region (IMPLEMENTED)	
The LTCOP Annual Report excludes information necessary to understand the number of volunteers and types of elder maltreatment complaints received from Connecticut long-term care facilities	Annual report should include the number of program volunteers and more detailed complaint information using tables and graphs (IMPLEMENTED)	
LTCOP last issued its policies and procedures manual in 2002, making it outdated for employees and volunteers relying on it to perform their duties and responsibilities	Regularly review policies and procedures manual and make necessary updates to reflect changes in state and federal policy or efforts to improve the program’s efficiency and effectiveness; post the manual on LTCOP’s website and distribute it to program employees and volunteers (PARTIALLY IMPLEMENTED)	

Protective Services for the Elderly as of January 2025 (continued)

Release Date: 02/06/25	Audit Type: Performance Audit	Fiscal Year: 2019-2025
Findings		Recommendations
State Long-Term Care Ombudsman Program (LTCOP) Findings and Recommendations (continued)		
Regulations contain outdated statutory references, making them inaccurate	Update statutory references in Section 17b-411 of the Regulations of State Agencies (PARTIALLY IMPLEMENTED)	
DPH FLIS Findings and Recommendations		
DPH’s website incorrectly states the number of days mandated reporters have to contact DSS when they have reasonable cause to suspect elder maltreatment, which may lead to a longer period an elder is in danger	Update the website to reflect that mandated reporters have 72 hours to report suspected elder abuse, neglect, exploitation, and abandonment to DSS (IMPLEMENTED)	
FLIS did not send or did not promptly send acknowledgment letters to complainants 54% of the time in 2019 in violation of its complaint policy, creating potential uncertainty among complainants	Send acknowledgment letters to complainants within four working days as required by FLIS’ complaint policy (PARTIALLY IMPLEMENTED)	
The January 2019 FLIS Complaint Policy does not specify a timeframe to begin investigation of non-immediate jeopardy medium priority level complaints, making it unclear that FLIS chose to require investigations to begin within 45 business days	Update the complaint policy to require investigations of non-immediate jeopardy medium level complaints to begin within 45 business days of receipt of the complaint (IMPLEMENTED)	
FLIS begins most non-immediate jeopardy mediumlevel complaint investigations after 45 days, making them untimely according to its standard and potentially delaying needed assistance for elders	Begin investigation of nonimmediate jeopardy medium level complaints within 45 days (PARTIALLY IMPLEMENTED)	
There is no uniform template and automated system for FLIS surveyors to request police, emergency medical services, hospital, and other reports needed to investigate alleged elder maltreatment; this delays the completion of complaint investigations and needed assistance to elders	DPH should consider developing an automatic and uniform process to request police, emergency medical services, hospital, and other reports necessary to investigate alleged elder maltreatment (IMPLEMENTED)	
DPH’s Office of Injury Prevention is not meeting all of its statutory obligations in providing awareness and education on elder abuse, potentially eliminating an effective means of reducing this abuse	The office’s website should include existing resources and links related to elder maltreatment awareness and education to reduce elder maltreatment (IMPLEMENTED)	
Systemic Changes to Reduce the Risk of Elder Maltreatment		
The Abuse Registry Repository housed on the Commission on Women, Children, Seniors, Equity & Opportunity (CWCSEO) website was used six times from July 2019 through July 2020, indicating a lack of regular use during this time period	The state agencies protecting elders from abuse, neglect, exploitation, and abandonment, including the DPH, DSS, the Department of Consumer Protection, and LTCOP should publicize the availability of, and provide a link to, the abuse registry repository available on the CWCSEO website (PARTIALLY IMPLEMENTED)	

Protective Services for the Elderly as of January 2025 (continued)

Release Date: 02/06/25		Audit Type: Performance Audit		Fiscal Year: 2019-2025	
Findings			Recommendations		
Systemic Changes to Reduce the Risk of Elder Maltreatment (continued)					
Connecticut law does not specify certain criminal convictions or findings of elder abuse that would prevent an individual from being hired by a homemaker-companion agency, potentially putting elders at risk			CGS § 20-670 should be amended to prohibit homemaker-companion agencies from hiring employees with a disqualifying offense as described in CGS § 19a-491c(3) (IMPLEMENTED)		
Connecticut law does not specify the type of background check required for homemaker-companions, leading to potentially inadequate background checks that may put the safety of elders at risk			CGS § 20-678 should be amended to require prospective employees of homemaker-companion agencies to submit to state and national criminal background checks conducted in accordance with CGS § 29-17a (IMPLEMENTED)		
Mandated reporters may be unaware that they must report suspected elder abuse, neglect, exploitation, or abandonment to DSS. Financial agents may be unaware that they are required to attend mandatory training in detecting potential fraud, exploitation, and financial abuse of older adults. This lack of awareness may result in a lack of necessary services and interventions to reduce or eliminate elder abuse, neglect, financial exploitation, or abandonment			DPH, DSS, the departments of Banking and Insurance, and LTCOP should publicize information about specific mandated reporters and the types of financial agents required to complete training to detect financial exploitation of older adults (IMPLEMENTED)		
Due to a potential lack of awareness of their mandated reporter status, police may be underreporting elder abuse, neglect, exploitation, and abandonment. This could result in the absence of needed services and interventions to reduce or eliminate elder abuse, neglect, exploitation, or abandonment			The Department of Emergency Services and Public Protection Police Officer Standards and Training (POST) Division should notify basic training recruits and state and municipal police departments that police officers are mandated reporters and are required to report suspected elder abuse, neglect, exploitation, and abandonment to PSE within 72 hours of such suspicion or belief (IMPLEMENTED)		
Current POST basic training for police trainees has limited information on elder abuse, neglect, exploitation, and abandonment; this lack of information could decrease the likelihood of detecting elder maltreatment and effectively handling such situations			Consider revising the basic training curriculum to educate officers on how to detect and address elder abuse, neglect, financial exploitation, and abandonment (IMPLEMENTED)		
Employers of financial agents are not required to document that their employees completed mandatory training in detecting financial exploitation of older adults, so it cannot be confirmed that they received this training			CGS § 17b-463 should be amended to require employers to document completion of mandatory training to detect potential fraud, exploitation, and financial abuse of elderly persons; the documentation should include the employee's name, date of training, type of training, and resources utilized (NOT IMPLEMENTED)		

Protective Services for the Elderly as of January 2025 (continued)

Release Date: 02/06/25		Audit Type: Performance Audit		Fiscal Year: 2019-2025	
Findings			Recommendations		
Systemic Changes to Reduce the Risk of Elder Maltreatment (continued)					
PSE mandated reporter training is currently only available on the DSS website and is not widely publicized; this potentially limits its use by many mandated reporters			DPH’s website should include a link to PSE’s mandated reporter training (IMPLEMENTED)		
Mandated reporters are not required to complete training in the detection of elder abuse, which decreases their ability to identify elder abuse			CGS § 17b-451(g) should require mandated reporters to complete related training within the first six months of their employment; employers should document that their employees completed this training; the documentation should include the employee’s name, date of training, type of training, and resources utilized (IMPLEMENTED)		
Non-mandated and mandated reporters may not be sure which agency to contact when they have a concern about suspected elder abuse, neglect, exploitation, or abandonment, which may delay an elder from receiving necessary assistance			DPH, DSS, and LTCOP should develop guidance to clarify the appropriate agency for certain elder abuse, neglect, exploitation, or abandonment complaints; the guidance should be posted on websites of state agencies, World Elder Abuse Awareness Day, the Elder Justice Coalition, and other partners such as United Way 2-1-1 (PARTIALLY IMPLEMENTED)		
Mandated reporters suspecting potential abuse, neglect, exploitation, or abandonment of long-term care residents may file their reports with FLIS or the DSS’ Long-Term Care Investigations and Interventions Program, which leads to confusion and inefficiency in the protection of elders			CGS § 17a-412 should be amended to require all mandated reporters suspecting abuse, neglect, exploitation, or abandonment of long-term care residents to make such reports to FLIS (NOT IMPLEMENTED)		
DSS is statutorily required to receive reports of potential elder abuse, neglect, exploitation, and abandonment of long-term care residents from nonmandated reporters; DSS cannot meet this statutory requirement because it has not allocated specific resources to receive these complaints			CGS § 17b-451 should be amended so that mandated and non-mandated reporters suspecting abuse, neglect, exploitation, or abandonment of long-term care residents make all reports to DPH (NOT IMPLEMENTED)		
FLIS surveyors do not always contact LTCOP to discuss the nature of their nursing home complaint investigations and determine whether LTCOP received and substantiated similar complaints			FLIS should develop a system to automatically contact LTCOP about nursing home complaints to solicit any information about similar complaints at the facility or other information helpful to the investigation (PARTIALLY IMPLEMENTED)		

Protective Services for the Elderly as of January 2025 (continued)

Release Date: 02/06/25	Audit Type: Performance Audit	Fiscal Year: 2019-2025
Findings	Recommendations	
The Protective Services for the Elderly Model - Finding and Recommendation		
Connecticut uses a protective services for the elderly model rather than an adult protective services model, which may leave a service gap for unprotected vulnerable individuals ages 18 to 59	The General Assembly should consider establishing a taskforce to evaluate moving from a protective service for the elderly model to an adult protective services model; the task force should include representatives from PSE, Department of Developmental Services, and CWCSEO (NOT IMPLEMENTED)	

State Employee and Retiree Healthcare and Other Benefits (Office of the State Comptroller)

Release Date: 01/08/25	Audit Type: Audit	Fiscal Years: 2020, 2021
Findings	Recommendations	
Healthcare Refunds of Overpayments	Implement internal controls to correctly credit all overpayments due to the state	
Payments to Healthcare Contractors	Perform reconciliations of payments to healthcare contractors to pay the proper amount for benefits and services	
Group Life Insurance	Improve internal controls to correctly calculate life insurance coverage amounts in accordance with CGS § 5-257(d) ; correct errors resulting from the miscalculation of plan member life insurance coverage	
Retiree Health Contribution Refunds	Establish internal controls to properly review and support contribution refunds before processing	

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