

## Auditors of Public Accounts Audits

### Q4 of 2025

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#### Issue

This report shows the audits issued by the state [Auditors of Public Accounts](#) (APA) between October 1, 2025, and December 31, 2025, by subject, with brief summaries of their findings and recommendations. The full report for each audit is available through the hyperlink in its audit type.

#### Audits

##### ***Aging and Disability Services, Department of (ADS)***

Release Date: 12/17/25	Audit Type: <a href="#">Audit</a>	Fiscal Years: 2023 & 2024
Findings	Applicable Standards	Recommendations
Inadequate controls over overtime authorization	ADS policy; P-5 bargaining unit contract	Strengthen internal controls to ensure management preapproves overtime requests in accordance with the department's policy and bargaining unit agreement
Inadequate controls of timesheet approval	Best practices	Strengthen internal controls over reviewing and approving timesheets to reduce the risk of errors and potential overpayments
Lack of control over asset purchases	<a href="#">CGS § 4-36</a> ; State Property Control Manual (SPCM)	Strengthen internal controls over asset management purchases to safeguard assets and ensure compliance with the SPCM
Lack of control over asset disposal	SPCM; Department of Administrative Services (DAS) Surplus Administration	<ul style="list-style-type: none"><li>• Improve internal controls over asset disposals to ensure compliance with SPCM policies and procedures</li><li>• Promptly remove disposed assets from inventory in Core-CT</li></ul>

## ***Aging and Disability Services, Department of (ADS) (continued)***

Release Date: 12/17/25	Audit Type: <a href="#">Audit</a>	Fiscal Years: 2023 & 2024
Findings	Applicable Standards	Recommendations
Lack of control over physical inventory	<a href="#">CGS § 4-36</a> ; SPCM	Strengthen internal controls over physical inventory procedures to provide accurate reporting and ensure compliance with the SPCM

## ***Connecticut Innovations Incorporated (CI)***

Release Date: 10/7/25	Audit Type: <a href="#">Audit</a>	Fiscal Years: 2023 & 2024
Findings	Applicable Standards	Recommendations
Lack of monitoring controls over the validation of jobs	CI job verification policy	<ul style="list-style-type: none"> <li>Strengthen monitoring controls over the job data reported by companies participating in CI business assistance and incentive programs</li> <li>Use an independent source to validate the companies' total employment when the Connecticut Presence Agreement requires them to locate the majority of their U.S. based employees and subsidiaries in Connecticut</li> <li>Revise the annual job survey to include the necessary information</li> </ul>
Untimely filing of statutorily required reports	<a href="#">CGS §§ 1-123(a) &amp; (b); 12-704d(g); 32-4h; 32-41y(d)(3); 32-41cc(i); 32-47a</a>	Promptly and accurately submit all reports required by the General Statutes
Lack of administrative oversight over board attendance	<a href="#">CGS § 32-35(b)(2)</a>	<ul style="list-style-type: none"> <li>Ensure that board of directors comply with attendance requirements</li> <li>Update bylaws to include attendance requirements in CGS § 32-35(b)(2)</li> </ul>

## ***Connecticut State Library***

Release Date: 10/9/25	Audit Type: <a href="#">Audit</a>	Fiscal Years: 2023 & 2024
Findings	Applicable Standards	Recommendations
Annual inventory reporting deficiency	<a href="#">CGS § 4-36</a> ; SPCM; Governmental Accounting Standards Board Codification § 1400.102	Seek guidance from the Office of the State Comptroller to ensure it accurately and completely reports asset values on its annual inventory report

## Connecticut State Library (continued)

Release Date: 10/9/25	Audit Type: <a href="#">Audit</a>	Fiscal Years: 2023 & 2024
Findings	Applicable Standards	Recommendations
Museum of Connecticut History's collection management practices	Best practices for electronic accession records	Continue to improve collection management practices and ensure artifacts are accurately and fully accessioned into its permanent database
Historic Documents Preservation Grant Program – insufficient controls over eligibility monitoring	Program application and guidelines	Implement procedures to ensure compliance with eligibility requirements in the program's application and guidelines
Public library construction grant recipient single audit reports	<a href="#">CGS § 4-231(a)(1); Conn. Agencies Regs. §§ 4-236-23 &amp; 4-236-29</a>	Review grant recipient state single audit reports to ensure it understands and responds to problems identified in those reports
Unrecorded accounts receivable	State Accounting Manual	Promptly submit invoices to DAS to process for billing in Core-CT in accordance with the State Accounting Manual and the memorandum of understanding between the agencies

## Eastern Connecticut State University (ECSU)

Release Date: 11/25/25	Audit Type: <a href="#">Audit</a>	Fiscal Years: 2023 & 2024
Findings	Applicable Standards	Recommendations
Unsupported personnel actions	ECSU Position Action Request Form and Core-CT Human Resource Management System Action Form	Strengthen internal controls to ensure it maintains adequate documentation to support personnel actions
Inadequate medical leave records	<a href="#">Conn. Agencies Regs. § 5-247-11</a> ; collective bargaining agreements	Strengthen internal controls to ensure that it administers medical leave in accordance with collective bargaining agreements and Family and Medical Leave Act guidelines
Inadequate controls over time and attendance records	Core-CT procedures	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
Weaknesses in controls over part-time lecturers	Collective bargaining agreements; the university's Load Credit for Non-Instructional Work for Part-Time Faculty Assignment and Reporting Guidelines for Departments	Strengthen internal controls over part-time lecturers to ensure that it maintains adequate documentation to support payroll transactions and complies with collective bargaining agreements and university policies and procedures

## ***Eastern Connecticut State University (ECSU) (continued)***

Release Date: 11/25/25	Audit Type: <a href="#">Audit</a>	Fiscal Years: 2023 & 2024
Findings	Applicable Standards	Recommendations
Purchasing card (P-card) documentation issues	State Comptroller's Purchasing Card Manual; ECSU Purchasing Card Procedures Manual	<ul style="list-style-type: none"> <li>• ECSU and the Board of Regents for Higher Education should strengthen internal controls over P-cards to ensure compliance with state and university policies and procedures</li> <li>• ECSU and the board should establish procedures to ensure adequate oversight of the university president's purchases</li> </ul>
Employee travel and reimbursements	Connecticut State University System and Connecticut Board of Regents System Office Travel Procedures Manual	<ul style="list-style-type: none"> <li>• ECSU and the Board of Regents for Higher Education should strengthen internal controls over employee travel and reimbursements to ensure compliance with system policies and procedures</li> <li>• ECSU and the board should establish additional procedures to ensure adequate oversight of the university president's travel expenditures</li> </ul>
Lack of receiving dates – receipts originating outside the Bursar's Office	<a href="#">CGS § 4-32</a> ; best practices	Record the date funds are collected by departments outside of the Bursar's Office to ensure prompt deposit as required by CGS § 4-32
Asset management	<a href="#">CGS § 4-36</a> ; SPCM	Strengthen internal controls over property control system to ensure compliance with the SPCM
Lack of perpetual inventory system – stores and supplies	SPCM	Develop and maintain a perpetual inventory system for tracking stores and supplies to comply with the SPCM
Inadequate software inventory records	SPCM	Strengthen internal controls over software inventory and ensure that its inventory records are accurate and contain all required information
Late termination of accounting system access	Best practices	Strengthen internal controls to ensure that it promptly deactivates former employees' information system access upon their separation and maintains adequate supporting documentation

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

Release Date: 12/10/25	Audit Type: <a href="#">Audit</a>	Fiscal Years: 2023 & 2024
Findings	Applicable Standards	Recommendations
Improper paid administrative leave	<a href="#">Conn. Agencies Regs. § 5-240-5a</a>	Comply with the requirements on employees placed on paid leave as provided for by Conn. Agencies Regs. § 5-240-5a
Controls over overtime and compensatory time	<a href="#">CGS § 5-245</a> ; DEEP's "Compensatory Time, Overtime, and Lifting the Overtime Cap – Bargaining Unit Employees" directive	<ul style="list-style-type: none"> <li>Revise overtime and compensatory time policy for nonemergency personnel to document the preapproval of overtime and compensatory time; documentation should include the reason for the time and justification as to why the work cannot be performed during regular hours</li> <li>Ensure employees are enrolled in the correct compensatory time plan in accordance with their bargaining unit contracts</li> </ul>
Improper time reporting	Best practices	Improve internal controls over its monitoring of Environmental Conservation Police to ensure the time reported by its officers is accurate and supported
Lack of employee evaluations	DAS Performance Assessment and Recognition System	Ensure that it prepares annual performance evaluations for all managers using the Performance Assessment and Recognition System
Controls over procurement	<a href="#">CGS § 4-98</a> ; State Accounting Manual	Strengthen internal controls over purchasing to ensure funding is committed and approved prior to purchase in accordance with CGS § 4-98 and the State Accounting Manual
Controls over P-cards	State Comptroller's Purchasing Card Manual; DEEP's P-Card Program procedure	Strengthen internal controls over P-card transactions by complying with the Purchasing Card Manual, DEEP's P-Card Program, and internal procedures
Controls over ground water permit applications	<a href="#">CGS § 22a-430(i); 40 CFR § 144.36(a); CGS § 4-182</a>	<ul style="list-style-type: none"> <li>Work to issue water discharge permits on time</li> <li>Immediately address permit applications that have been pending for more than 10 years</li> </ul>
Noncompliance with statutory requirements of the Nuclear Safety Preparedness Account	<a href="#">CGS § 28-31(a)</a>	Consider the balance in the nuclear safety preparedness account prior to calculating assessments or seek legislation to amend the balance limitation in CGS § 28-31(a)

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

Release Date: 12/10/25	Audit Type: <a href="#">Audit</a>	Fiscal Years: 2023 & 2024
Findings	Applicable Standards	Recommendations
Controls over collection of emergency spill costs	<a href="#">CGS § 22a-451</a>	<ul style="list-style-type: none"> <li>• Improve oversight over financial reporting of emergency spill receivables</li> <li>• Ensure all applicable costs associated with the spill are included in the recovery calculation</li> <li>• Perform a review of unknown party spills eligible for federal reimbursement</li> </ul>
Controls over asset management	SPCM	Strengthen internal controls over asset management to safeguard assets and ensure compliance with the SPCM
Management of DEEP-owned vehicles and controls over maintenance	Best practices	<ul style="list-style-type: none"> <li>• Analyze vehicle inventory to determine the optimal amount of vehicles it needs to operate efficiently</li> <li>• Improve vehicle maintenance system by acquiring software to track vehicle repair and maintenance costs</li> </ul>
Controls over mileage reporting	DAS General Letter No. 115, Policy for Motor Vehicles Used for State Business	Ensure that monthly mileage logs are prepared and approved for all vehicles
Controls over required reporting	Numerous reporting requirements in various sections of the General Statutes	Comply with all applicable statutory reporting requirements
Lack of segregation of duties for the database administrator	Best practices	Maintain segregation of duties between database administrators and user roles
Management of DEEP trust funds	Provisions in various bequests to the state	Seek advice from the Office of Attorney General regarding the disposition of Shakespeare Theatre funds and use of Hopemead State Park funds

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

Release Date: 12/10/25	Audit Type: <a href="#">Audit</a>	Fiscal Years: 2023 & 2024
Findings	Applicable Standards	Recommendations
Foundation designation and lack of agreements	<a href="#">CGS §§ 4-37e</a> through <a href="#">4-37k</a> ; best practices	<ul style="list-style-type: none"> <li>Pursue an Attorney General opinion concerning the applicability of laws governing foundations in relation to “Friends of” organizations</li> <li>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 the organizations detailing how they should prepare and provide funds and activities to support the park or forest</li> <li>Enter into a written agreement with the RecycleCT Foundation</li> </ul>
Lack of central database for complaints	Best practices	Implement a centralized tracking system for citizen complaints that identifies the date received, investigator, and date of resolution

## ***Governmental Accountability, Office of (OGA)***

Release Date: 11/18/25	Audit Type: <a href="#">Audit</a>	Fiscal Years: 2022 & 2023
Findings	Applicable Standards	Recommendations
Noncompliance with statutory reporting requirements	<a href="#">CGS §§ 4-60, 46a-13(a)(12), &amp; 51-44a(m)</a>	OGA’s boards, councils, commissions, and offices should ensure they submit all required reports on time
Board of Firearms Permit Examiners backlog	<a href="#">CGS § 29-32b</a>	The Board of Firearms Permit Examiners should continue to work toward reducing its hearing backlog to ensure compliance with CGS § 29-32b

## ***Governor, Office of the***

Release Date: 10/2/25	Audit Type: <a href="#">Audit</a>	Fiscal Years: 2023 & 2024
Findings	Applicable Standards	Recommendations
Inadequate monitoring of state vehicle usage	DAS General Letter No. 115, Policy for Use of Motor Vehicles to Conduct State Business	Develop and implement policies and procedures to ensure it complies with DAS General Letter No. 115, Policy for Motor Vehicles Used for State Business

## ***Governor, Office of the (continued)***

<b>Release Date:</b> 10/2/25	<b>Audit Type:</b> <a href="#">Audit</a>	<b>Fiscal Years:</b> 2023 & 2024
<b>Findings</b>	<b>Applicable Standards</b>	<b>Recommendations</b>
Asset management	SPCM; best practices	Work with DAS to develop and implement internal controls over asset management to ensure it maintains its property control system in accordance with the SPCM
Timesheet approvals	Best practices	Develop and implement internal controls over the review and approval of timesheets

## ***Health Strategy, Office of (OHS)***

<b>Release Date:</b> 12/4/25	<b>Audit Type:</b> <a href="#">Audit</a>	<b>Fiscal Years:</b> 2022 & 2023
<b>Findings</b>	<b>Applicable Standards</b>	<b>Recommendations</b>
Lack of medical certificates	<a href="#">Conn. Agencies Regs. § 5-247-11</a>	Improve monitoring of medical leave to ensure that employees provide medical certificates for absences of more than five consecutive working days
Annual internal control self-assessment questionnaire	Office of the State Comptroller requirement	Ensure that it promptly completes the annual internal control questionnaire
Lack of supporting documentation for P-card transactions	Office of the State Comptroller's Purchasing Card Cardholder Work Rules Manual	Review and comply with the comptroller's Purchasing Card Cardholder Work Rules Manual
Contractor evaluations and report review	<a href="#">CGS § 4-217</a> ; Office of Policy and Management standards and procedures for entering health and human services purchase of service contracts and personal service agreements; OHS contracts	<ul style="list-style-type: none"> <li>Promptly perform personal services and purchase of service contractor evaluations to better assess the contractor's quality of work, reliability, and cooperation</li> <li>Ensure that it files and reviews all required reports</li> </ul>

## ***Southern Connecticut State University (SCSU)***

<b>Release Date:</b> 11/5/25	<b>Audit Type:</b> <a href="#">Audit</a>	<b>Fiscal Years:</b> 2021 & 2022
<b>Findings</b>	<b>Applicable Standards</b>	<b>Recommendations</b>
P-Card control weaknesses	SCSU's P-Card Policies and Procedures Manual	Strengthen internal controls over purchasing card transactions by complying with the SCSU P-Card Policies and Procedures Manual

## ***Southern Connecticut State University (SCSU) (continued)***

Release Date: 11/5/25	Audit Type: <a href="#">Audit</a>	Fiscal Years: 2021 & 2022
Findings	Applicable Standards	Recommendations
Purchasing of professional services control weaknesses	SCSU internal controls	Ensure that expenditures are reviewed and approved in accordance with applicable purchasing policies and procedures
Noncompliance with procurement policy	Connecticut State Colleges and Universities (CSCU) Procurement Manual; SCSU internal controls	Strengthen internal controls to ensure compliance with established purchasing policies
Trustee account procurement control weakness	SCSU internal controls	Strengthen internal controls to ensure compliance with applicable purchasing policies and procedures
Unrecorded assets	SPCM; CSCU Capital & Controllable Asset Manual	Strengthen internal controls to ensure assets are promptly tagged, entered into the inventory system, and recorded at the proper value in compliance with the SPCM and CSCU Capital and Controllable Asset Manual
Facilities usage revenue agreements control weakness	Office of the Attorney General facilities usage agreement template	Use the current contract template for facilities use agreements, clearly define deposit charges and due dates, and promptly collect late facility usage payments
Information system access – untimely terminations	Best practices	Promptly terminate information system access upon an employee's separation from the university
Lack of salary analysis - management salaries	CSCU Human Resources Policies for Management & Confidential Professional Personnel	<ul style="list-style-type: none"> <li>• Ensure that it performs a full salary analysis for prospective management-level employees before extending an offer. The analysis should consider the applicant's skills and experience and include a review of relevant salaries to ensure internal equity</li> <li>• Retain a record of the analysis in the employee's personnel file</li> </ul>
Student account management control weakness	SCSU equipment loan form; SCSU policy	Ensure that a hold is placed on a student's account when equipment loaned to the student is not returned and keep the hold in place pending the return or resolution of issues with the loaned equipment
Part-time faculty/lecturer control weakness – appointment contracts	Collective bargaining agreement with the Connecticut State University American Association of University Professors; best practices	Part-time lecturer employment contracts should contain all pertinent information, be approved by the appropriate university personnel, and signed by the employee and university

## ***Southern Connecticut State University (SCSU) (continued)***

Release Date: 11/5/25	Audit Type: <a href="#">Audit</a>	Fiscal Years: 2021 & 2022
Findings	Applicable Standards	Recommendations
Overpayment of sick leave balance at separation	<a href="#">CGS § 5-247</a> ; State University Organization of Administrative Faculty collective bargaining agreement	Improve internal controls over separation payments to ensure they are accurate and in accordance with requirements outlined in the State University Organization of Administrative Faculty Collective Bargaining Agreement
Late cancellation of outstanding checks	Best practices	SCSU management should strengthen their internal controls to ensure that they promptly cancel outstanding checks
Undocumented compensating controls	Human Resource Management System's segregation of duties procedures for Core-CT; SCSU control procedures	<ul style="list-style-type: none"> <li>Ensure that it documents its prompt payroll review of employees with conflicting roles in Core-CT</li> <li>Maintain evidence of its review, including the date it was performed</li> </ul>
Inadequate controls over rehired retiree	Board of Trustees Resolution #09-44	Provide justification to the Council on Employee Relations when it wants to employ rehired retirees beyond the two-year limit and receive and document the council's approval in accordance with Board of Trustees Resolution #09-44

## ***Treasurer – State Financial Operations***

Release Date: 12/31/25	Audit Type: <a href="#">Audit</a>	Fiscal Years: 2025
Findings	Applicable Standards	Recommendations
Review did not identify any areas that required disclosure or corrective action	N/A	N/A

## ***Veterans' Affairs, Department of (DVA)***

Release Date: 12/16/25	Audit Type: <a href="#">Audit</a>	Fiscal Years: 2022 & 2023
Findings	Applicable Standards	Recommendations
Lack of compensatory time oversight	DVA policy	<ul style="list-style-type: none"> <li>Strengthen internal controls to ensure it properly preauthorizes compensatory time</li> <li>Ensure that employee compensatory time requests are complete</li> </ul>
Lack of overtime approval	DVA Employee Manual; DVA Overtime Usage Policy	Strengthen internal controls over overtime to ensure compliance with policies and procedures

## ***Veterans' Affairs, Department of (DVA) (continued)***

Release Date: 12/16/25	Audit Type: <a href="#">Audit</a>	Fiscal Years: 2022 & 2023
Findings	Applicable Standards	Recommendations
Inadequate monitoring of telework	DVA Kronos Policy; state telework agreement	<ul style="list-style-type: none"> <li>Develop and implement internal controls to ensure employees comply with the Kronos policy and the state's telework agreement</li> <li>Supervisors should document approval of occasional changes in telework schedules, and timesheet approvers must identify and correct any time reporting code errors</li> </ul>
Deficiencies in the procurement and expenditure process	<a href="#">CGS §§ 4-98 &amp; 4a-71(b)</a> ; best practices	Improve internal controls over expenditures to ensure it adequately supports transactions, pays invoices on time, and issues purchase orders in accordance with CGS § 4-98
Asset management deficiencies	<a href="#">CGS § 4-36</a> ; SPCM	Strengthen internal controls over recordkeeping, reporting, and safeguarding of assets to ensure compliance with the SPCM
Noncompliance with reporting requirements	Numerous reporting requirements set by the General Statutes and state comptroller	Strengthen internal controls to ensure it complies with its statutory reporting requirements

LRH:co