OFFICE OF LEGISLATIVE RESEARCH
Objective Research for Connecticut's Legislature

ResearchReport

Auditors of Public Accounts Audits Q2 of 2025

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July 7, 2025 | 2025-R-0090

Issue

This report shows the audits issued by the state Auditors of Public Accounts (APA) between April 1, 2025, and June 30, 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

Children and Families, Department of (DCF)

Release Date: 5/28/25	**Audit Type:** Audit	**Fiscal Years:** 2019-2021
Findings	**Recommendations**	
Untimely Review of Child Abuse or Neglect Registry Appeals	Continue to improve procedures to ensure DCF promptly completes internal reviews for the child abuse or neglect registry	
Inadequate Foster Care – Daycare Services Policy	Clarify daycare policy to prohibit paying foster parents who are also daycare providers for providing daycare for their foster children	
Deficiencies in Threat Assessments	Ensure DCF follows the threat assessment, meeting deadlines, and documentation requirements in its Threat Assessment Protocol	
Inadequate Contract Monitoring	Strengthen internal controls to ensure DCF accurately calculates cost settlements and reconciles the purchase of service contract year-end cost settlements to providers' state and/or federal single audit reports	

Children and Families, Department of (DCF) (continued)

Release Date: 5/28/25	**Audit Type:** Audit	**Fiscal Years:** 2019-2021
Findings	**Recommendations**	
Inadequate Access Controls Over the LINK System (i.e. DCF's statewide automated child welfare information system)	Periodically reassess employees' LINK access to ensure it is appropriate for their job responsibilities and maintain proper segregation of duties Immediately deactivate the LINK access of terminated employees	
Lack of Controls Over LINK Expenditures	Strengthen internal controls over expenditures in LINK to ensure social workers promptly submit service proposals Properly maintain supporting documentation	
Deficiencies in Inventory Reporting and Controls	Strengthen internal controls to ensure DCF properly records and maintains assets in accordance with the State Property Control Manual (SPCM)	
Inadequate Controls Over State Vehicles	Improve internal controls to adequately investigate and report the outcome of related complaints to the Department of Administrative Services (DAS) within 30 days	
Lack of Software Inventory Records	Strengthen internal controls to ensure maintenance of DCF's software inventory in accordance with the SPCM	
Lack of Monitoring Over Therapeutic Foster Care	Strengthen internal controls over monitoring child placing agencies responsible for overseeing the placement and care of children in therapeutic foster care	
Inadequate Controls Over Accounts Receivable	Strengthen internal controls to ensure receivable amounts reported to the Office of the State Comptroller (OSC) are accurate Establish procedures to collect amounts owed from inactive providers	
Missing Statutorily Required Reports	Strengthen internal controls to ensure DCF submits all statutorily required reports Pursue the repeal of statutes requiring reports that are no longer necessary	
Failure to Close Connecticut Juvenile Training School Trustee Funds	Continue to transfer or close trustee funds maintained for the Connecticut Juvenile Training School If DCF cannot locate former residents with trustee account balances, consider those funds unclaimed property and report them to the Office of the State Treasurer's Unclaimed Property Division	
Inadequate Internal Controls Over Fiduciary Funds	Strengthen internal controls over fiduciary funds Ensure DCF promptly deposits funds as required by CGS § 4-32 or seek a waiver from the state treasurer	

Children and Families, Department of (DCF) (continued)

Release Date: 5/28/25	**Audit Type:** Audit	**Fiscal Years:** 2019-2021
Findings	**Recommendations**	
Missing Certificate of Compliance for Agency Administered Projects	Ensure DCF administers capital construction projects in accordance with the DAS Agency Administered Projects Manual and retains certificates of compliance for all projects	
Missing or Incomplete Dual Employment Forms	Strengthen internal controls to ensure compliance with the dual employment provisions of CGS § 5-208a	
Inadequate Controls Over Overtime in the Solnit South Staffing Office	Strengthen internal controls regarding overtime to ensure compliance with DCF policies and procedures	
Inadequate Controls Over Compensatory Time	Strengthen internal controls over compensatory time to ensure compliance with DCF policies and procedures	

Comptroller — Departmental Operations

Release Date: 4/8/25	**Audit Type:** Audit	**Fiscal Years:** 2020-2022
Findings	**Recommendations**	
Core-CT Biennial Report	Submit required Core-CT system reports as required by CGS § 3-115e	
Software Inventory	Comply with the software inventory requirements in the SPCM or update the manual to conform with OSC's newly implemented process	

Department of Children and Families' Response to Children Missing From Care

Release Date: 6/25/25	**Audit Type:** Performance Audit	**Fiscal Years:** 2021-2023
Findings	**Recommendations**	
DCF Has Not Formally Evaluated Missing from Care Cases to Implement Targeted Interventions to Prevent Future Incidents	Assess missing from care episodes to identify common risk factors, evaluate the care environment, and address any systemic issues Develop a plan with measurable benchmarks and data-driven strategies to reduce missing from care episodes	
DCF's Service Array Appears Inadequate in Meeting the Needs of Children in Some Cases	Assess behavioral health service capacity across all levels of care based on the needs of the children in care Develop performance measures regarding the adequacy of such care	

Department of Children and Families' Response to Children Missing From Care (continued)

Release Date: 6/25/25	**Audit Type:** Performance Audit	**Fiscal Years:** 2021-2023

Findings	Recommendations
DCF Did Not Track Whether an Episode was a Critical Incident or Significant Event	Ensure all appropriate staff and contractors are familiar with the exceptional circumstance form and when they must complete it Develop a tracking system and/or add fields in LINK to allow staff to designate the missing from care episode as a critical incident or significant event
Data Quality Concerns Prevent Verification of Compliance with Police Notification Requirements	Develop adequate controls to ensure DCF promptly notifies the police as required by DCF Policy 21-15 Develop the necessary data quality checks for DCF's information system to ensure workers enter reliable, accurate, and complete data
DCF Did Not Notify the National Center for Missing and Exploited Children (NCMEC) as Required for Most Episodes	Ensure DCF informs all appropriate staff about the requirements and who is responsible for notifying NCMEC Develop an internal control that ensures DCF notifies NCMEC as required
DCF Does Not Have Procedures for When NCMEC May Disseminate a Missing Child Poster	Develop procedures to clarify when the NCMEC may disseminate a missing child poster
DCF Did Not Document Attorney Notifications for Most Episodes	Implement appropriate internal controls to ensure staff notify the child's attorney as required by statute and properly document the notification
DCF Did Not Track Guardian Ad Litem Notifications	Develop a field in LINK or other means to track guardian ad litem notifications when a child goes missing from care
Caregiver Notifications to DCF Not Always Timely or Accurately Recorded	Develop internal controls to ensure that (1) caregivers are aware of the time requirements to notify DCF when a child goes missing from care and (2) staff accurately record the date and time caregivers notify DCF about a missing from care episode
Insufficient Documentation of DCF Efforts to Locate Children Missing from Care in a Few Cases	Develop controls to ensure staff appropriately search for the child and document their efforts Modify DCF procedures to increase and clarify specific requirements for locating missing children
DCF Policy Requires a Formal Reassessment of an Episode but Does Not Define Reassessment	Ensure workers are aware of the requirement to promptly reassess missing from care cases Clarify what formal assessment means and consider revising it to better fit practice

Department of Children and Families' Response to Children Missing From Care (continued)

Release Date: 6/25/25	**Audit Type:** Performance Audit	**Fiscal Years:** 2021-2023

Findings	Recommendations
Insufficient Evidence of DCF Efforts to Determine Why Children Went Missing from Care and Respond to Those Reasons in Some Cases	Amend DCF policy to require workers to determine and document the factors that contributed to the child being missing from care and create a prevention plan that responds to those factors Ensure DCF workers receive and save prevention plans developed by congregate care or other providers in LINK
DCF Does Not Have Procedures to Address Children Who Are Absent Without Leave (AWOL)	Develop policies and procedures to meet basic needs for children who are AWOL
DCF Did Not Have Procedures to Determine Every Child's Experience While Missing from Care, Including Screening for Sex Trafficking Victimization	Develop procedures to determine the child's experiences while missing from care Amend policy to require sex trafficking screenings for all missing children when they return to care Ensure DCF workers receive and save prevention plans and sex trafficking screens completed by congregate care or other providers in LINK
Human Anti-trafficking Response Team (HART) Documentation and Data Need Improvement	Have internal controls to ensure (1) area office staff know they must notify HART for children who are missing from care for more than 72 hours, (2) accurate documentation of HART notifications and consult dates and times, and (3) HART liaisons complete a new Child Trafficking Decision Map when the child is a suspected or confirmed victim
DCF Does Not Have Performance Measures to Determine Success with Reducing Human Trafficking	Develop performance measures to enable DCF to assess its practice in reducing human trafficking and enhance its decision making Improve data quality to support this effort
CGS § 17a-8b is Unclear and Beyond DCF's Authority	Seek legislation to amend CGS § 17a-8b to clarify when the department must notify state and federal law enforcement consistent with its authority

Emergency Services and Public Protection, Department of (DESPP)

Release Date: 6/3/25	**Audit Type:** Audit	**Fiscal Years:** 2022, 2023
Findings	**Recommendations**	
Management and Control of Overtime	Strengthen internal controls to ensure DESPP (1) promptly updates attendance policies and procedures to reflect significant changes impacting its internal control system, (2) maintains adequate documentation to support overtime, and (3) monitors compliance with work and scheduling restrictions Monitor staffing levels and ensure DESPP can meet scheduling requirements without incurring significant overtime costs	
Additional Pay	Strengthen internal controls to ensure the accuracy of additional payroll amounts Recover any related overpayments	
Compensatory Time	Strengthen internal controls to ensure compliance with compensatory time requirements set by DAS and collective bargaining contracts	
Inadequate Medical Leave Records	Strengthen internal controls to ensure DESPP administers medical leave in accordance with collective bargaining agreements and Family and Medical Leave Act (FMLA) guidelines	
Lack of Monitoring of Leave in Lieu of Accrual	Strengthen internal controls to ensure DESPP monitors and promptly adjusts for the use of the Leave in Lieu of Accrual time reporting code	
Procurement Control Weaknesses	Strengthen internal controls to ensure DESPP (1) commits sufficient funds prior to incurring obligations, (2) competitively procures goods and services, and (3) properly executes contracts and personal service agreements	
Lack of Proper Bank Reconciliations	Improve internal controls to ensure DESPP properly completes bank reconciliations	
Lack of Reconciliations for the Connecticut Fire Academy Bookstore	Establish internal control procedures to conduct monthly reconciliations of the Connecticut Fire Academy bookstore's accounting software to Core-CT	
Late Deposits and Inadequate Controls Over Special Licensing and Firearms Receipts	Develop the necessary internal controls to ensure DESPP promptly processes and deposits Special Licensing and Firearms Unit receipts and retains adequate documentation	
Inadequate Controls Over Receivables	Strengthen internal controls to ensure that DESPP properly manages and collects receivables and retains adequate documentation to support invoiced receipts	

Emergency Services and Public Protection, Department of (DESPP) (continued)

Release Date: 6/3/25	**Audit Type:** Audit	**Fiscal Years:** 2022, 2023
Findings	**Recommendations**	
Weapons Inventory	Improve internal controls over weapons by ensuring that DESPP tracks and accounts for all weapons in accordance with the SPCM	
Asset Management	Strengthen internal controls over DESPP's property control system to ensure compliance with the SPCM	
Information Technology Security Deficiencies Over Criminal Justice Information Systems	DESPP and DAS should strengthen the information technology security program for the Connecticut On-Line Law Enforcement Communications Teleprocessing system to ensure compliance with the Federal Bureau of Investigation's Criminal Justice Information Services Security Policy	
Information Technology Disaster Recovery Plan	DESPP and DAS should ensure that they regularly update and test DESPP's information technology disaster recovery plan and obtain and review the tests performed by other state agencies and vendors	

Evaluation of the Department of Economic and Community Development (DECD) 2024 Annual Report

Release Date: 6/17/25	**Audit Type:** Special Audit	**Fiscal Year:** 2024
Findings	**Recommendations**	
Inadequate Internal Controls Over Reporting	Strengthen internal controls over the preparation of DECD's annual report to ensure amounts are accurate The annual report should include all elements required in CGS 32-1m(a)	

Joint Committee on Legislative Management (OLM)

Release Date: 4/22/25	**Audit Type:** Audit	**Fiscal Years:** 2022, 2023
Findings	**Recommendations**	
Inadequate Medical Leave Records	Strengthen internal controls to ensure that OLM administers medical leave in accordance with FMLA guidelines	
Loss Reporting	Improve internal controls over loss reporting to ensure OLM promptly reports lost property in compliance with CGS § 4-33a	
Information Technology General Controls	OLM's Office of Information Technology should document its information technology general controls over the PeopleSoft financial and human resources modules and consider adopting the Control Objectives Over Information Technology framework to mitigate information technology risks	

Mental Health and Addiction Services, Department of (DMHAS)

Release Date: 5/20/25	**Audit Type:** Audit	**Fiscal Years:** 2021, 2022
Findings	**Recommendations**	
Routine Payroll Transactions	Strengthen internal controls to ensure management maintains timesheets and leave donation forms, conducts annual employee evaluations, and improves supervisory review of timesheets	
Inadequate Compensatory Time Controls	Strengthen internal controls to ensure DMHAS maintains compensatory time requests and supervisory approvals and enrolls employees in the correct compensatory time plan	
Weaknesses in the Administration of Overtime	Strengthen internal controls for overtime to ensure compliance with DMHAS policies	
Inadequate Records to Support Working Test Periods	Strengthen internal controls to ensure that supervisors conduct performance evaluations and employee counseling Maintain documentation of employee counseling	
Lack of Separation Procedures	Ensure that supervisors are promptly completing and providing employee separation checklists to the DAS human resources staff to ensure the return of all state property and disabling of information system access	
Lack of Monitoring of Leave in Lieu of Accrual Time Reporting Code	Strengthen internal controls to ensure DMHAS monitors and promptly adjusts the Leave in Lieu of Accrual time reporting code in accordance with Core-CT procedures and department policy	
Weaknesses in Purchasing Card Processing	Strengthen internal controls over purchasing cards to ensure compliance with established policies and procedures	

Mental Health and Addiction Services, Department of (DMHAS) (continued)

Release Date: 5/20/25	**Audit Type:** Audit	**Fiscal Years:** 2021, 2022
Findings	**Recommendations**	
Weaknesses in Contract Processing	Comply with contracting laws and regulations, ensure contracts are promptly executed, and adequately identify the scope of services	
Weaknesses in Provider Monitoring	Strengthen internal controls over DMHAS monitoring of private providers to ensure they promptly return unexpended funds	
Weaknesses in Internal Controls over Assets	Perform annual physical inventories and strengthen internal controls over surplus property to ensure assets are promptly removed in accordance with the SPCM	
Weaknesses in Bank Reconciliations	Strengthen internal controls over the bank reconciliation process	
Inactive Client Funds	Make every effort to escheat unclaimed client funds to the U.S. Social Security Administration	
Weaknesses in the Administration of Client Loans	Strengthen internal controls to ensure DMHAS properly manages client loans and attempts to collect outstanding loan balances	

Revenue Services, Department of (DRS)

Release Date: 5/21/25	**Audit Type:** Audit	**Fiscal Years:** 2020, 2021
Findings	**Recommendations**	
Failure to Form a Plan with Certified Service Providers to Collect and Remit Sales and Use Taxes	Comply with statutory reporting requirements under PA 19-117 and CGS § 12-7b(d)	
Disaster Recovery Plan	Update DRS's comprehensive disaster recovery plan to ensure it includes important elements necessary for optimum effectiveness to appropriately respond to disasters and ensure ongoing operational stability	
Lack of Agency Procurement Plan	Complete and submit a procurement plan to the Office of Policy and Management (OPM) for approval under CGS § 4-67i	
Management Performance Evaluations Not Completed	Ensure that all managers are evaluated on an annual basis using the Performance Assessment and Recognition System	
Disposition of Funds Awaiting Distribution	Continue to consult with OSC to investigate, identify, promptly reconcile, and report the balance in the Funds Awaiting Distribution Fund account	
Lack of Medical Certificates for Sick Leave	Improve DRS monitoring of extended medical leaves to ensure that employees provide the required medical certificates	

Revenue Services, Department of (DRS) (continued)

Release Date: 5/21/25	**Audit Type:** Audit	**Fiscal Years:** 2020, 2021
Findings	**Recommendations**	
Maintenance and Disposition of Seized Property Cases	Strengthen internal controls over seized property, including maintaining evidence that inventory on hand is accurately recorded and ensuring that DRS promptly adopts current policies and procedures	
Internal Control Weakness with Suspended Transactions	Strengthen DRS internal controls over reporting to ensure management is given relevant and accurate information to support the effective and efficient resolution of suspended transactions	
Controllable Asset Policy, Disposals and Annual Inventory	Improve internal controls over DRS property inventory reporting to comply with the SPCM	
CO-59 Asset Management/Inventory Report	Improve internal controls over DRS property inventory reporting to ensure accuracy in accordance with the SPCM	

Social Services, Department of (DSS)

Release Date: 4/30/25	**Audit Type:** Audit	**Fiscal Years:** 2022, 2023
Findings	**Recommendations**	
Lack of Oversight Over Internal Controls and Administrative Functions	Periodically perform audits of DSS administrative functions and strengthen internal controls over Medicaid program integrity	
Lack of Compliance with Statutory Loss Reporting Requirements	Promptly notify the APA and OSC about any breach of security or loss of state funds or resources in accordance with CGS § 4-33a	
Lack of Controls Over Delinquent Receivables and Write-offs	Strengthen internal controls over the collection and write-off of receivables to ensure compliance with the State Accounting Manual	
Inadequate Controls Over Sole Source Contracts	Strengthen internal controls over sole source procurement to ensure compliance with OPM procurement standards	
Inadequate Controls Over Financial Reporting	Prepare the Generally Accepted Accounting Principles (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 Collaborate with DAS to obtain Diamond system collections data Strengthen internal controls to ensure all reported accounts receivables are complete and accurate in accordance with the requirements of the State Accounting Manual and OSC's instructions	

Social Services, Department of (DSS) (continued)

Release Date: 4/30/25	**Audit Type:** Audit	**Fiscal Years:** 2022, 2023
Findings	**Recommendations**	
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	
Lack of Compliance with Cash Receipt Requirements	Strengthen internal controls over cash receipts to ensure compliance with the General Statutes, State Accounting Manual, and State Treasurer's waiver	
Double Reported Supplemental Nutritional Assistance Program (SNAP) Issuances	Strengthen internal controls to ensure that DSS can support electronic benefit transfer payments reported for SNAP	
Inadequate Controls Over State Supplement Disbursements	Strengthen internal controls to ensure State Supplement recipients meet the program's requirements Recoup overpayments in accordance with state regulations	
Inadequate Controls Over State-Administered General Assistance Disbursements	Verify and document that applicants met the State-Administered General Assistance program's requirements Recover overpayments in accordance with state regulations	
Benefits Issued to Deceased Clients and Lack of Recoupment	Strengthen internal controls to ensure DSS 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	
Lack of Recoupment of Medicare Insurance Premiums	Strengthen internal controls to ensure that DSS requests full refunds for Medicare insurance premiums it paid for ineligible individuals for the Buy-In program	

Social Services, Department of (DSS) (continued)

Release Date: 4/30/25	**Audit Type:** Audit	**Fiscal Years:** 2022, 2023
Findings	**Recommendations**	
Deficiencies in Asset Management Controls and Reporting of Software Inventory	Strengthen internal controls over asset accountability and DSS reporting of software inventory to ensure compliance with the requirements of the SPCM Ensure all cellular device users sign an acknowledgement that they understand the acceptable use policy and have received telecommunication equipment	
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	
System Access Not Deactivated Promptly for Separated Employees	Strengthen internal controls to ensure that DSS only maintains access to the Core-CT, Social Work Services, and ImpaCT systems for users who need it to perform their job duties Deactivate system access immediately upon a user's separation	
Unauthorized Overtime, Compensatory Time, and Extended Sick Leave	Strengthen internal controls to ensure that DSS 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 DSS 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 under Conn. Agencies Regs., § 5-240-5a	
Lack of Performance Evaluation of Manager	Complete annual performance evaluations on all DSS employees	
Lack of Monitoring of Grants-in-Aid Contract Requirements	Develop and implement procedures to ensure that DSS 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 DSS submits all statutorily mandated reports Pursue the repeal of reporting requirements that are no longer practical or relevant	
Lack of Adopted Regulations	Implement regulations to establish mobile dental clinics in accordance with CGS § 4-168 or propose an amendment or repeal of the related statute	
Inadequate Controls Over Freedom of Information Act (FOIA) Requests	Strengthen internal controls to ensure compliance with FOIA	

Social Services, Department of (DSS) (continued)

Release Date: 4/30/25	**Audit Type:** Audit	**Fiscal Years:** 2022, 2023
Findings	**Recommendations**	
Lack of Compliance with FOIA and Statutorily Required Council, Commission, and Committee Meetings	Work with DSS's council, commission, and committees to ensure compliance with CGS § 1-225	

University of Connecticut (UConn)

Release Date: 6/16/25	**Audit Type:** Audit	**Fiscal Years:** 2022, 2023
Findings	**Recommendations**	
Compensatory Time	Strengthen controls to ensure compliance with the provisions of the UConn Professional Employees Association's contract and Compensatory Time Guidelines for Management	
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	
On-Call Professional Services Program	Adhere to UConn on-call professional services program policy when selecting a contractor and formally document its criteria when assigning a contractor from the on-call professional services program under the equalization rotational process	
Software Inventory	Strengthen internal controls to ensure UConn maintains software inventory records and reports them in accordance with the SPCM	
Food Service Employees	Seek clear statutory authority for the direct payment of wages to UConn dining services employees and their participation in separate retirement plans	
Annual Physical Inventory	Strengthen UConn internal controls to ensure compliance with physical inventory requirements in the SPCM	

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