



AUDIT SUMMARY

Department of Aging and Disability Services

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Fiscal Years Ended June 30, 2023 and 2024

ABOUT THE AGENCY



The mission of the Department of Aging and Disability Services (ADS) is to maximize opportunities for the independence and wellbeing of people with disabilities and older adults in Connecticut. The department provides a wide range of services to individuals with disabilities who need assistance in maintaining or achieving their full potential for self-direction, self-reliance, and independent living. It also ensures that Connecticut seniors have access to supportive services necessary to live with dignity, security, and independence.

ABOUT THE AUDIT

We have audited certain operations of the Department of Aging and Disability Services in fulfillment of our duties under Section 2-90 of the Connecticut General Statutes. The scope of our audit included, but was not necessarily limited to, the fiscal years ended June 30, 2023 and 2024. The objectives of our audit were to evaluate the:

1. Department's internal controls over significant management and financial functions;
2. Department's compliance with policies and procedures internal to the department or promulgated by other state agencies, as well as certain legal provisions; and
3. Effectiveness, economy, and efficiency of certain management practices and operations, including certain financial transactions.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

[Link to full report](#)



Our audit identified internal control deficiencies and instances of noncompliance with laws, regulations, or policies.

NOTEWORTHY FINDINGS



Findings

Our review of ten employees who earned 166.25 hours of overtime disclosed that the commissioner did not approve the requests for four employees who earned 83 overtime hours. In addition, one of the four employees earned more than the maximum 20 hours of their requested overtime.

The department did not obtain prior Office of Policy and Management approval for an exempt employee who earned overtime. During the audited period, the employee earned 155.50 hours of overtime, totaling \$10,298.

We reviewed the attendance records of ten employees who charged holiday time on non-holidays and found that the department incorrectly coded 85.25 hours to holiday on non-holidays for seven employees. Upon our notification, the agency corrected the coding.

Our review of 20 judgmentally selected assets that were disposed of during the audited period disclosed that:

- The department did not provide adequate documentation to determine if seven assets, totaling \$51,674, were properly disposed. The department did not update the surplus system-generated auction number to the corresponding inventory items when retiring assets in Core-CT.
- The department did not promptly retire 13 assets in Core-CT. The department listed them in Core-CT 93 to 1312 days (three months to two and a half years) after the auction.

ADS had weak internal controls over asset management. The agency did not properly perform the annual physical inventory and did not include all required asset information in the Core-CT asset module.



Recommendations

The Department of Aging and Disability Services (ADS) should strengthen internal controls to ensure management preapproves overtime requests in accordance with the department's policy and bargaining unit agreement (Recommendation 1).

ADS should strengthen internal controls over reviewing and approving timesheets to reduce the risk of errors and potential overpayments (Recommendation 2).

ADS should improve internal controls over asset disposals to ensure compliance with the policies and procedures in the State Property Control Manual. The department should promptly remove disposed assets from its inventory in Core-CT (Recommendation 4).

ADS should strengthen internal controls over physical inventory procedures to provide accurate reporting and ensure compliance with the requirements of the State Property Control Manual (Recommendation 5).