



AUDIT SUMMARY

Department of Aging and
Disability Services

www.ctauditors.gov

Fiscal Years Ended June 30, 2021 and 2022

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, 2021 and 2022. 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](#)

3 Findings

1 Repeat Finding

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

NOTEWORTHY FINDINGS

Findings

Recommendations

1

Our review of ten employees who terminated or retired during the audited period found the Department of Aging and Disability Services (ADS) overpaid one employee \$20,356 for accrued sick leave upon the employee's retirement. ADS paid the employee for 729 hours, rather than the maximum allowed limit of 480 hours.

ADS should strengthen internal controls and document management review to ensure it accurately makes separation payments in accordance with Section 5-247 of the General Statutes. The department should recover any overpayments.

2

Our review of ten judgmentally selected overtime transactions disclosed that the department could not provide overtime authorization forms or supervisor requests for five employees who earned 137 hours of overtime.

ADS should strengthen internal controls to ensure management preapproves overtime requests in accordance with policy. The department should retain supporting documentation.

3

Our review of compensatory plan enrollment identified 67 instances in which ADS enrolled employees in the wrong compensation plan.

ADS should strengthen internal controls to ensure that it enrolls employees in the correct compensatory time plan, obtains and retains prior authorization for compensatory time, and properly monitors compensatory time expiration.

Our review of 20 employees who received compensatory time during the audited period revealed that prior authorization was not on file for one employee who earned six hours and the department did not properly track compensatory time expiration for three P-4 bargaining unit employees.