



# AUDIT SUMMARY

## Department of Agriculture

[www.cga.ct.gov/apa](http://www.cga.ct.gov/apa)

Fiscal Years Ended June 30, 2019 and 2020

### ABOUT THE AGENCY



The mission of the Department of Agriculture (DOAG) is to foster a healthy economic, environmental, and social climate for agriculture by:

- Developing, promoting and regulating agricultural businesses;
- Protecting agricultural and aquaculture resources;
- Enforcing laws pertaining to domestic animals; and
- Promoting an understanding of the diversity and cultural heritage of Connecticut's agricultural industry, and its contribution to the state's economy.

### ABOUT THE AUDIT

We have audited certain operations of the Department of Agriculture 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, 2019 and 2020. 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](#)

**2 Findings**

**Repeat Findings**

Our audit identified internal control deficiencies; instances of noncompliance with laws, regulations, or policies; and a need for improvement in practices and procedures that warrant the attention of management.

## NOTEWORTHY FINDINGS



### Findings



### Recommendations

**1**

The department did not prepare accountability reports for aquaculture leases. The department maintained separate paper spreadsheets for aquaculture leases due, paid, and deposited. However, the spreadsheets lacked unique identifiers to ensure that the department received and deposited all funds due from leases.

The department should prepare periodic accountability reports for the aquaculture leases. The reports should compare lease payments due with receipts.

**2**

Some of the department's boards, councils, or working groups did not meet or file their schedule of regular meetings with the Secretary of the State. The department did not maintain an accurate listing of meetings on its website.

The department should work with its boards, councils, and working groups to ensure compliance with the Freedom of Information Act. If the department determines that related statutes are impractical or outdated, it should request legislative changes.

**1** prior audit  
**RECOMMENDATION**  
has been resolved

The Department of Agriculture should update its regulations to be consistent with enacted legislative changes, fees, and other requirements established by the commissioner.

