



# AUDIT SUMMARY

## Department of Agriculture

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Fiscal Years Ended June 30, 2021, 2022, and 2023

### 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 aquacultural 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.

DoAg administers the Shellfish Sanitation Program to ensure safe shellfish areas for commercial and recreational harvesting. The department also leases submerged land to the aquaculture industry for shellfish culture.

### 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, 2021, 2022, and 2023. 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](#)

**5 Findings**

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

**1 Repeat Finding**

## NOTEWORTHY FINDINGS



### Findings

The Department of Agriculture (DoAg) did not obtain at least three quotes when procuring multimedia services and did not verify the invoiced amounts to the contract price schedule for three expenditure transactions totaling \$244,032. DoAg paid five expenditures totaling \$958,117 without confirming services were provided and receiving contractually required documentation. DoAg management did not approve a purchasing card billing statement totaling \$3,558.

Our review of the Bureau of Aquaculture's oyster ground leasing fee log for fiscal year 2023 identified 30 days of receipts totaling more than \$500 that were not deposited within 24 hours. The late deposits for these days totaled \$549,864.

The department could not provide pre-approval documentation for 13.5 overtime hours (55%), totaling \$812 for three employees. One of these instances was a single day out of 42 consecutive days the employee recorded 325 hours of overtime, totaling \$23,585 without obtaining proper preapproval. The department could not provide preapproval documentation for 14.25 nonemergency compensatory hours (51%), totaling \$620 for six employees.

Our review of timesheet approvals during the audited period identified nine timesheets that DoAg did not approve totaling \$30,586. Department of Administrative Services payroll staff were obligated to approve the timesheets to pay the employees and DoAg could not document subsequent review or approval.

Four of the department's 12 boards, councils, or working groups did not meet or file their schedule of regular meetings with the Secretary of the State. For the remaining eight boards, councils, or working groups, the department did not maintain an accurate listing of meetings on its website.



### Recommendations

DoAg should improve internal controls to ensure compliance with competitive procurement requirements and purchasing card policies. The department should strengthen its invoice verification process (Recommendation 2).

DoAg should strengthen internal controls over the Bureau of Aquaculture's deposits to ensure it complies with Section 4-32 of the General Statutes or obtain a waiver from the Office of the State Treasurer (Recommendation 3).

DoAg should strengthen internal controls to ensure that it adheres to its overtime and compensatory time policy and retains supporting preapproval documentation (Recommendation 5).

DoAg should improve internal controls to ensure a direct supervisor promptly reviews and approves timesheets (Recommendation 4).

DoAg 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 (Recommendation 1).