



# AUDIT SUMMARY

Office of the Attorney General

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

Fiscal Years Ended June 30, 2020 and 2021

## ABOUT THE AGENCY



The Attorney General is the chief civil legal officer of the state, serves as legal counsel to all state agencies, and is authorized to represent the people in all civil legal matters

involving the state to protect the public interest.

The mission of the office is to represent and advocate for the interests of the state and its citizens, ensure that state government acts within the law, protect public resources for present and future generations, preserve and enhance the quality of life for all state citizens, and ensure that the rights of the most vulnerable citizens are safeguarded.

## ABOUT THE AUDIT

We have audited certain operations of the Office of the Attorney General (OAG) 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, 2020, and 2021. The objectives of our audit were to evaluate the:

1. Office's internal controls over significant management and financial functions;
2. Office'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](#)

**6 Findings**

**1 Repeat Finding**

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

OAG did not review or reconcile case settlement accounts receivables to the Master Accounts Receivable Log including \$10,169,556 in delinquent receivables. In addition, the office maintained \$7,296,370 in receivables older than ten years with the oldest balance of \$14,547 dating back to 1992.

OAG should strengthen internal controls over receivables and implement procedures to comply with the State Accounting Manual.

2

OAG continues to utilize paper timesheets rather than the Core-CT Employee Self-Service electronic process.

OAG should implement the Core-CT Employee Self-Service electronic timesheet process to gain efficiencies in time and monitoring absent from its current system.

3

Our review disclosed that one employee was given access to payroll and personnel functions within Core-CT without proper compensating controls. This could allow an individual to inappropriately hire and pay someone without oversight.

OAG should ensure it maintains proper segregation of duties by focusing on reviewing staffing, Core-CT human resources roles and assigned responsibilities.

4

Our review of ten employee medical leaves of absence disclosed three instances in which the office did not have the required medical certificates on file.

OAG should improve its monitoring of employee medical leave to ensure that its employees provide medical certificates in the form prescribed by the Commissioner of Administrative Services.

5

Our review disclosed that the office did not perform annual evaluations for 14 of the 15 employees reviewed. All 14 employees received annual increases during the audit period.

OAG should promptly prepare evaluations in accordance with Section 5-237-1 of the State Personnel Regulations and office policy.

6

Our review found one employee earned 21.75 unapproved hours of compensatory time of their 39.75 hours of compensatory time earned. Two employees' compensatory time exceeded their approved time by one and 23.5 hours.

OAG should strengthen internal controls to ensure compliance with agency compensatory time policies and collective bargaining agreements.