

# AUDIT SUMMARY

Office of the Attorney General

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Fiscal Years Ended June 30, 2022 and 2023

## 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 of the Attorney General 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 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, 2022 and 2023. The objectives of our audit were to evaluate the:

- Office's internal controls over significant management and financial functions;
- Office's compliance with policies and procedures internal to the office or promulgated by other state agencies, as well as certain legal provisions; and
- 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](#)

**1 Finding**

**Repeat Findings**

Our audit identified one finding involving an internal control deficiency and an instance of noncompliance with laws, regulations, or policies.

## NOTEWORTHY FINDING



### Finding







**1**

Our review of ten employees who terminated or retired during the audited period found the Office of the Attorney General (OAG) overpaid one employee \$22,096 for accrued sick leave upon their retirement. The office paid the entire balance of unused sick leave rather than one quarter.



### Recommendation

OAG should strengthen internal controls and document management review to ensure it accurately makes employee separation payments in accordance with Section 5-247 of the General Statutes. The office should also make reasonable efforts to recover any overpayments to separated employees.

<p><b>6</b> prior audit  <b>RECOMMENDATIONS</b> have been resolved</p>	OAG should strengthen internal controls over receivables and implement procedures to comply with the State Accounting Manual.	
	OAG should implement the Core-CT Employee Self-Service electronic timesheet process to gain efficiencies in time and monitoring absent from its current system.	
	OAG should ensure it maintains proper segregation of duties by focusing on reviewing staffing, Core-CT human resources roles and assigned responsibilities.	
	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.	
	OAG should promptly prepare evaluations in accordance with Section 5-237-1 of the State Personnel Regulations and office policy.	
	OAG should strengthen internal controls to ensure compliance with agency compensatory time policies and collective bargaining agreements.	