

STATE OF CONNECTICUT

**AUDITORS' REPORT
STATE ELECTIONS ENFORCEMENT COMMISSION
FREEDOM OF INFORMATION COMMISSION
OFFICE OF THE VICTIM ADVOCATE
OFFICE OF THE CHILD ADVOCATE
FOR THE FISCAL YEARS ENDED JUNE 30, 2000 AND 2001**

**AUDITORS OF PUBLIC ACCOUNTS
KEVIN P. JOHNSTON ♦ ROBERT G. JAEKLE**

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October 16, 2002

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We have made an examination of the financial records of the State Elections Enforcement Commission, the Freedom of Information Commission, the Office of the Victim Advocate, and the Office of the Child Advocate for the fiscal years ended June 30, 2000 and 2001. The Office of the Victim Advocate became fully functional during the audited period following the appointment of the Victim Advocate in the 2000 fiscal year. This report consists of the Comments, Recommendations and Certification, which follow.

Financial statement presentation and auditing are done on a Statewide Single Audit basis to include all State agencies. This audit examination has been limited to assessing the State Elections Enforcement and Freedom of Information Commissions', as well as the Offices' of the Victim and Child Advocates, compliance with certain provisions of financial related laws, regulations, contracts and grants, and evaluating the internal control structure policies and procedures established to insure such compliance.

COMMENTS

FOREWORD:

The statutory authorizations and membership of each Commission or Advisory Committee, along with the Child Fatality Review Panel, are as follows:

State Elections Enforcement Commission:

Authorization: Sections 9-7a and 9-7b of the General Statutes.

Commission membership consists of five members appointed with the consent of the General Assembly. Members are appointed by the Minority Leader of the House of Representatives, the Minority Leader of the Senate, the Speaker of the House of Representatives, the President Pro Tempore of the Senate, and the Governor. As of June 30, 2001, the members were as follows:

	Term Expires <u>June 30,</u>
Alice W. Lynch, Chairperson	2002
Albert Rogers, Vice Chairperson	2002
William R. Sokolowski	2004
Stephen F. Cashman	2005
Amalia M. Toro	2005

Freedom of Information Commission:

Authorization: Section 1-205 of the General Statutes.

Commission membership consists of five members appointed by the Governor with the advice and consent of either House of the General Assembly. As of June 30, 2001, the members were as follows:

	Term Expires <u>June 30,</u>
Andrew J. O'Keefe, Chairperson	2002
Norma E. Riess	2001
Vincent M. Russo	2003
Dennis O'Connor	2003
Sherman D. London	2004

Office of the Victim Advocate:

Authorization: Sections 46a-13b through 46a-13g of the General Statutes.

As provided in Section 46a-13f of the General Statutes, there exists an Advisory Committee for the Office of the Victim Advocate. The Committee consists of 12 members appointed to serve five-year terms commencing 1998 and ending 2003. Members are appointed by the Speaker of the House of Representatives, the Majority Leader of the House of Representatives, the Minority Leader of the House of Representatives, the President Pro

Tempore of the Senate, the Majority Leader of the Senate, the Minority Leader of the Senate, the Chief Justice of the Supreme Court, as well as the Connecticut Bar Association and several special interest groups. As of June 30, 2001, the members were as follows:

Lawrence J. Bostrom, Co-Chairperson	Dr. George J. Terranova
Meghan L. Collins, Co-Chairperson	John F. Cronan
Janice Heggie-Margolis	Diane Gracewski
Lisa Holden	Mario T. Gaboury
Gail Burns-Smith	Honorable John J. Ronan

As of June 30, 2001, vacancies existed on the Committee for both a member of a victim's advocacy group to be appointed by the Speaker of the House of Representatives, and a representative of law enforcement to be appointed by the Majority Leader of the Senate.

Office of the Child Advocate:

Authorization: Sections 46a-13k through 46a-13q of the General Statutes.

As provided in Section 46a-13q of the General Statutes, there exists an Advisory Committee for the Office of the Child Advocate. Membership consists of seven members appointed to five-year terms commencing in 2000 and ending 2005. Members are appointed by the Majority Leader of the House of Representatives, the Minority Leader of the House of Representatives, the Chief Justice of the Supreme Court, the President Pro Tempore of the Senate, the Minority Leader of the Senate, as well as the Connecticut Psychological Association and Connecticut Bar Association. As of June 30, 2001, the members were as follows:

James J. Monahan, Chairperson	Honorable Michael A. Mack
Dr. Harry Romanowitz	Shelley Geballe
James Cordier	Steven Edwards
George L. Kennedy, Jr.	

In addition, there exists a Child Fatality Review Panel in accordance with Section 46a-131, subsection (b), of the General Statutes. The Panel consists of seven members appointed to terms coterminous with the appointing authority. Members are appointed by the Governor, the President Pro Tempore of the Senate, Minority Leader of the Senate, the Speaker of the House of Representatives, and the Minority Leader of the House of Representatives. Membership also includes the Child Advocate and the Chief State's Attorney, or their designees. As of June 30, 2001, the members were as follows:

Jeanne Milstein, Chairperson	Dr. Kirsten Bechtel
Public Safety Commissioner Arthur Spada	Leticia Lacomba
Chief State's Attorney John Bailey	Jane Norgren
Medical Examiner Dr. H. Wayne Carver II	

Officers:

During the audited period, Jeffrey B. Garfield and Mitchell W. Pearlman continued to serve as Executive Director and General Counsel to the State Elections Enforcement Commission and Freedom of Information Commission, respectively. James F. Papillo was appointed as the Victim Advocate on September 1, 1999. Linda Pearce Prestley served as the Child Advocate through March 1, 2000 and the office remained vacant for approximately four months. Jeanne M. Milstein was appointed by the Governor on June 26, 2000 and served as the Child Advocate throughout the remainder of the audited period.

RÉSUMÉ OF OPERATIONS:

Overview:

The State Elections Enforcement Commission, Freedom of Information Commission, Office of the Child Advocate, and the Office of the Victim Advocate shared a common business office, as staffed by employees of the Freedom of Information Commission, during the audited period. Because of this, we have audited these Agencies together.

All four Agencies are in the executive branch of government. Both Executive Directors/General Counsels are appointed by their respective commissions and are "classified" employees and subject to the civil service rules. The Victim Advocate and the Child Advocate are appointed by the Governor based on the advice of advisory committees and are also "classified" employees and subject to the civil service rules.

A brief overview of the activities of the Agencies is presented here. The following overview is not intended to be all inclusive of the activities and powers of the four Agencies; interested readers are advised to consult other authoritative sources for complete descriptions of the two Commissions and two Advocate Offices.

State Elections Enforcement Commission:

This Commission investigates complaints of possible violations of State laws concerning elections, primaries and referenda. The Commission can levy civil penalties against those found in violation of the laws.

Audits of financial disclosure statements from candidates for elective office are performed by the Commission to check for compliance with campaign financing laws. The Commission performs other duties as statutorily empowered, including rendering legal advice on the requirements of the campaign finance laws.

The Commission also conducts seminars and provides information to various individuals on the requirements of the campaign laws.

Freedom of Information Commission:

The Freedom of Information Commission is charged with overseeing the public's access to

the records and meetings of all public agencies.

The Commission investigates alleged violations of the statutes pertaining to freedom of information and is empowered to hold hearings, subpoena witnesses, require production of records and issue orders.

The Office of the Victim Advocate:

This Office was established to ensure the legal and civil rights of victims of crimes who reside in the State. This includes the evaluation of the delivery of services, coordination and cooperation with other private and public agencies for victims constitutional rights, the review of private and State departmental procedures, review of complaints, authority to file a limited special appearance in any court proceeding for advocacy of the victim, recommendations of changes in policies and procedures concerning victims, and public education of available victim services and the purpose of the Office.

The Office of the Child Advocate:

The purpose of the Office is to ensure the legal and civil rights of children who reside in the State. This includes the evaluation of the delivery of services, the review of State departmental procedures and complaints and recommendations of changes in policies and procedures regarding juvenile problems, foster care and treatment.

General Fund Receipts:

A Summary of General Fund receipts during the fiscal years ended June 30, 2000 and 2001 is presented below:

<u>Agency</u>	<u>1999-2000</u>	<u>2000-2001</u>
Elections Enforcement Commission:		
Civil Penalties	\$60,432	\$65,425
Forfeitures	9,652	3,314
Other	626	1,922
Total General Fund Receipts	<u>\$70,710</u>	<u>\$70,661</u>
Freedom of Information Commission:		
Fines and Costs	\$ 3,775	\$ 400
Refunds of Current Expenditures	860	1,577
Other	211	143
Petty Cash Returned	0	500
Total General Fund Receipts	<u>\$ 4,846</u>	<u>\$ 2,620</u>
Office of the Victim Advocate:		
Refunds of Current Expenditures	\$ 1	\$ 272
Petty Cash Returned	0	500
Total General Fund Receipts	<u>\$ 1</u>	<u>\$ 772</u>

Office of the Child Advocate:

Federal Grants, Transferred	\$22,250	\$66,750
Other	137	25
Petty Cash Returned	<u>0</u>	<u>500</u>
Total General Fund Receipts	<u>\$22,387</u>	<u>\$67,275</u>

Overall receipts have primarily increased due to the emergence of Federal funding for an Ombudsman program being administered by the Office of the Child Advocate, for which the Office of Policy and Management has been designated as the cognizant State Agency.

General Fund Expenditures:

General Fund expenditures during the fiscal years ended June 30, 2000 and 2001 are presented below:

<u>Agency</u>	<u>1999-2000</u>	<u>2000-2001</u>
Elections Enforcement Commission:		
Personal Services	\$ 641,640	\$688,215
Contractual Services	61,804	63,013
Commodities	11,097	12,816
Equipment	<u>3,864</u>	<u>1,000</u>
Total General Fund Expenditures	<u>\$ 718,405</u>	<u>\$765,044</u>
Freedom of Information Commission:		
Personal Services	\$ 967,191	\$1,064,799
Contractual Services	95,455	85,116
Commodities	14,488	11,251
Current Expenses - Employee Education	115	0
Equipment	<u>3,000</u>	<u>1,000</u>
Total General Fund Expenditures	<u>\$1,080,249</u>	<u>\$1,162,166</u>
Office of the Victim Advocate:		
Personal Services	\$ 89,486	\$ 168,777
Contractual Services	12,652	20,973
Commodities	6,200	3,422
Equipment	<u>0</u>	<u>377</u>
Total General Fund Expenditures	<u>\$108,338</u>	<u>\$193,549</u>
Office of the Child Advocate:		
Personal Services	\$ 305,195	\$ 365,112
Contractual Services	18,705	44,987
Commodities	4,641	5,598
Current Expenses - Employee Education	454	0
Equipment	<u>575</u>	<u>0</u>
Total General Fund Expenditures	<u>\$329,570</u>	<u>\$415,697</u>

During the audited period, approximately 90 percent of expenditures for the Elections Enforcement Commission expenditures consisted of personal services costs. Expenditures for contractual services accounted for approximately eight percent of expenditures during the audited years. The majority of these expenditures were for the leasing of personal property, telecommunication services, fees for outside professional services, and out-of-State travel.

During the audited period, approximately 91 percent of expenditures for the Freedom of Information Commission consisted of personal services costs. Expenditures for contractual services accounted for approximately eight percent of expenditures during the audited years. The majority of these expenditures were for the leasing of personal property, fees for outside professional services, out-of-State travel, and postage.

During the audited period, approximately 86 percent of expenditures for the Office of the Victim Advocate consisted of personal services costs. Expenditures for contractual services accounted for approximately 11 percent of expenditures during the audited years. The majority of these expenditures were for telecommunication services and the leasing of personal property.

During the audited period, approximately 90 percent of expenditures for the Office of the Child Advocate consisted of personal services costs. Expenditures for contractual services accounted for approximately nine percent of expenditures during the audited years. The majority of these expenditures were for fees for outside professional services, out-of-State travel, telecommunication services, and printing and binding.

CONDITION OF RECORDS

Areas requiring comment or further review are discussed below:

Timely Processing and Documentation of Travel Advances from Petty Cash:

Criteria: The State Accounting Manual requires that employees receiving petty cash travel advances must sign a statement acknowledging the amount of the advance and that within five working days after return, the employee will submit a completed Form CO17XP, Employee Voucher with the required documentation, to the agency's business office.

Condition: Our review of the State Elections Enforcement Commission's travel advances found that the Agency did not obtain signed statements for petty cash advances in four of the 11 (36 percent) recorded travel occurrences. Testing of travel advances also found that the required CO17XP forms were not on file in two of the 11 (18 percent) recorded travel occurrences, and that in another two of the 11 (18 percent) recorded travel occurrences, the required CO17XP forms were not submitted within five working days.

Our review of the Freedom of Information Commission's travel advances found that the Agency did not obtain signed statements for petty cash advances in one of the nine (11 percent) recorded travel occurrences. Testing of travel advances also found that in one of the nine (11 percent) recorded travel occurrences, the required CO17XP form was not submitted within five working days.

Effect: The lack of signed statements and untimely submission of the Form CO17XP violates State rules and regulations.

Cause: At times, the lack of employee awareness of travel document deadlines contributed to the exceptions noted above.

Recommendation: Both the State Elections Enforcement Commission and Freedom of Information Commission should consistently adhere to the proper procedures for petty cash travel advances and ensure that employees are aware of and comply with established travel record-keeping deadlines. (See Recommendation 1.)

Agency Responses: "The State Elections Enforcement Commission concurs with the finding and will follow the recommendation. We believe the two CO17XP forms referred to were filed but inadvertently misplaced in the business office. We note that the rate of non-compliance

with the reporting deadlines was small, and will endeavor to ensure full compliance.”

“The Freedom of Information Commission concurs with the finding and has already begun to institute the recommendation.”

Noncompliance with Reporting Requirements for Commissions and Meetings:

Criteria: Section 9-7a, subsection (c) of the General Statutes requires that the Elections Enforcement Commission “shall at the close of each fiscal year report to the General Assembly and the Governor..., and shall make such further reports on the matters within its jurisdiction and such recommendations for further legislation as may appear desirable.” The statute includes detailed information on the required content of these annual reports.

Under the provisions of Section 46a-131, subsection (11)(d) of the General Statutes, the Child Fatality Review Panel shall issue an annual report, on or before the first day of January, which shall include its findings and recommendations to the Governor and General Assembly on its review of child fatalities for the preceding year.

Under General Statutes, Section 1-210, subsection (a), “Each such agency shall make, keep and maintain a record of the proceedings of its meetings.”

Section 1-225 of the General Statutes requires each public agency, as defined under General Statutes Section 1-200, to file not later than January thirty-first of each year, in the Office of the Secretary of State, the schedule of the regular meetings for the ensuing year.

Condition: Our review of the annual reports for the State Elections Enforcement Commission indicated that the Commission did not fully comply with the reporting requirements set forth under Section 9-7a, subsection (c) of the General Statutes, in that reported information concerning complaint dispositions was not sufficiently detailed.

Our review of the required annual reports for the Child Fatality Review Panel indicated that the Panel did not fully comply with this statutory reporting requirement, in that such reports were not submitted in a timely manner. The Panel’s annual reports due on January 1, 2001 and 2002 were submitted on April 24, 2001 and June 26, 2002, respectively.

Our Review of the meeting minutes for the Advisory Committees for the Office of the Victim Advocate and Office of the Child Advocate indicated a lack of compliance with Section 1-210, subsection (a) of the General Statutes. The Victim Advocate Advisory Committee held 11 regular meetings during the audited period, of which minutes for two meetings were not available. It was also noted that the minutes failed to adequately disclose the presence or absence of all Committee members, including any vacancies, at each meeting held. The Child Advocate Advisory Committee held 11 regular meetings during the audited period, of which minutes for three meetings were not available. It was also noted that the minutes failed to adequately disclose the presence or absence of all Committee members, including any vacancies, at each meeting held. The Child Fatality Review Panel held 11 regular meetings during the audited period. It was also noted that the minutes failed to consistently disclose the presence or absence of all Review Panel members, including any vacancies, at each meeting held.

The Advisory Committee for the Office of the Victim Advocate failed to file regular meeting schedules with the Secretary of the State both during the audited period and for the current calendar year. The Advisory Committee for the Office of the Child Advocate failed to file a regular meeting schedule with the Secretary of the State for the current calendar year.

Effect:

Either the failure to annually report specific detailed information or the failure to submit annual reports in a timely manner violates statutory requirements and effectively eliminates a vital management tool from the Governor and General Assembly.

The lack of adequate detailed minutes of meetings could cause misstatements and confusion over committee actions.

Non-compliance with statutory requirements for filing meeting schedules would tend to hinder public participation.

Cause:

The State Elections Enforcement Commission indicated that its annual report, as submitted in accordance with the provisions of Section 4-60 of the General Statutes, presents substantially the same information called for by the annual report requirements set forth under Section 9-7a, subsection (c) of the General Statutes. In response to our prior audit recommendation, the Commission chose to summarize certain information, as required under Section 9-7a, subsection (c) of the General Statutes, for inclusion within its annual report submitted under the provisions of Section 4-60 of the General Statutes.

The late submission of the Child Fatality Review Panel's annual reports was attributed to several high-priority special investigations conducted during the audited period involving either infant or child fatalities.

Record-keepers for both of the Advisory Committees, as well as the Review Panel, were not aware of the requirements for minutes or for filing regular meeting schedules with the Secretary of State.

Recommendation: The State Elections Enforcement Commission and Child Fatality Review Panel should complete and submit annual reports in accordance with all applicable statutory requirements. The Office of the Child Advocate and the Office of the Victim Advocate should ensure that the respective Advisory Committees and Review Panel are aware of their record-keeping and filing responsibilities and comply with all applicable statutes. (See Recommendation 2.)

Agency Responses: "The State Elections Enforcement Commission specifically included with our annual report, as submitted under Section 4-60 of the General Statutes, information we believed was sufficient to comply with Section 9-7a, subsection (c). Summary information concerning the disposition of the more than 200 complaints we received was included in each year's report. Detailed information on each complaint would not be cost effective, would be unduly burdensome, and the Governor and General Assembly have never requested it. The Commission intends to bring the matter to the General Assembly for clarification."

"The Office of the Child Advocate is in the process of implementing the recommendation."

"The Office of the Victim Advocate is in agreement with this recommendation and has already taken steps to fully comply with this recommendation."

*Auditors' Concluding
Comment:*

With respect to the response from the State Elections Enforcement Commission, Section 9-7a, subsection (c) of the General Statutes requires the annual reporting of certain specific detailed information, regardless of whether such information has otherwise been requested.

Improvement of Equipment Inventory Records:

Criteria: Standards and procedures for maintaining inventory records are set forth in the Property Control Manual issued by the State Comptroller.

Condition: Our current review of equipment inventory records maintained by the common business office on behalf of the Freedom of Information Commission, Office of the Victim Advocate, and Office of the Child Advocate, revealed the following:

1. Inventory totals reported to the State Comptroller were not in agreement with detailed subsidiary property listings.
2. Reported additions and deletions of property failed to be consistently supported by provided documentation.
3. Physical inventories were not consistently conducted during the audited period.
4. In some instances, subsidiary property listings were found to contain duplicate control numbers assigned to different property items.
5. Physical testing of equipment found many items purchased during the audited period for the Office of the Victim Advocate to have been both excluded from the common business office's control records and in need of tagging.
6. The overall condition of the documentation provided to support the inventory records was deficient.

Effect: Inventory records cannot always be relied on which could result in a loss of control over equipment inventories.

Cause: Inventory records have not been accurately maintained on a current basis.

Recommendation: Appropriate corrective action should be undertaken to bring the equipment inventory records up-to-date and to provide for the ongoing maintenance of such records in a reliable manner. (See Recommendation 3.)

Agency Response: "The Freedom of Information Commission [assigned staff of the common business office] concurs with the finding and has already begun to institute the recommendation."

Payroll/Personnel – Eligible Service Time for Longevity Calculations:

- Criteria:* The amounts and extent of longevity payments to State employees are established by Section 5-213 of the General Statutes and various collective bargaining agreements. Longevity payments are based on the number of years of eligible service time and the salary or wage group of the employee.
- Condition:* In our test of longevity records maintained for a sample of 20 employees, we found six instances (30 percent) involving recorded eligible service time that differed from amounts calculated by our audit.
- Effect:* The misstatement of eligible service time could result in some of the affected employees initially receiving future longevity payments either before or after any such payments are properly due.
- Cause:* There was some confusion on the part of the staff of the common business office concerning exactly what constitutes eligible service time. It appears that proper effective hiring dates were not consistently used to calculate eligible service time.
- Recommendation:* The common business office should exercise greater care in the calculations of State service time to prevent the occurrence of inaccurate longevity payments. (See Recommendation 4.)
- Agency Response:* “The Freedom of Information Commission [assigned staff of the common business office] concurs with the finding and has already begun to institute the recommendation.”

RECOMMENDATIONS

Status of Prior Audit Recommendations:

Five recommendations were presented in our prior report. The Commissions or Offices complied with three of those recommendations, while the remaining two recommendations are being restated with revisions in this report. The following is a summary of the prior recommendations and the actions taken by the Commissions or Offices.

- The State Elections Enforcement Commission, Freedom of Information Commission and Office of the Child Advocate should implement adequate controls over compensatory time to ensure compliance with contractual eligibility restrictions and managerial guidelines. As controls over this area have been improved, we are not repeating this recommendation.
- The Elections Enforcement Commission, Freedom of Information Commission and Office of the Child Advocate should take the necessary steps to ensure that expenditures are originated, processed and accounted for in compliance with the General Statutes, the Comptroller's Accounting Manual and the State Purchasing Manual. This recommendation has been implemented.
- The Freedom of Information Commission should institute the proper procedures for petty cash travel advances to ensure employees are aware of and comply with established travel record-keeping deadlines. Our current review revealed that signed employee acknowledgment statements were instituted but not always utilized, and that employees continued to submit the required CO-17XP forms after the deadline established by the State Accounting Manual. However, we also noted improvement, in that employee repayments of travel advances were found to be timely during the audited period. Accordingly, we are repeating our recommendation in this area with some modification. (See Recommendation 1.)
- The State Elections Enforcement Commission and the Freedom of Information Commission should institute the necessary procedures for handling receipts to insure compliance with Section 4-32 of the General Statutes. Our current review indicated that receipts were deposited in accordance with the requirements of Section 4-32 of the General Statutes. However, we noted that the reporting of such deposited receipts was not always in compliance with the time requirements set forth by Section 4-32 of the General Statutes. Consequently, the significance of timely reporting was brought to the attention of management to ensure consistent future compliance. As there were no exceptions concerning the safeguarding or proper handling of State receipts, we consider this recommendation as having been adequately implemented.
- The State Elections Enforcement Commission should complete and submit annual reports in compliance with statutory requirements. The Office of the Child Advocate and the Office of the Victim Advocate should ensure that the respective Advisory Committees are aware of their record-keeping and filing responsibilities and comply with applicable

statutes. Our current review noted the need for continued improvement in this area and, therefore, we are repeating our recommendation in an amended form. (See Recommendation 2.)

Current Audit Recommendations:

- 1. Both the State Elections Enforcement Commission and Freedom of Information Commission should consistently adhere to the proper procedures for petty cash travel advances and ensure that employees are aware of and comply with established travel record-keeping deadlines.**

Comments:

Signed statements for petty cash advances were not consistently obtained and the required CO-17XP forms were either not properly filed or not submitted within five working days.

- 2. The State Elections Enforcement Commission and Child Fatality Review Panel should complete and submit annual reports in accordance with all applicable statutory requirements. The Office of the Child Advocate and the Office of the Victim Advocate should ensure that the respective Advisory Committees and Review Panel are aware of their record-keeping and filing responsibilities and comply with all applicable statutes.**

Comments:

Certain required annual information for the State Elections Enforcement Commission was not filed in adequate detail. The required annual reports for the Child Fatality Review Panel were not filed in a timely manner. Advisory Committees' meeting minutes were not complete and available for all meetings. Schedules of regular meetings were not consistently filed with the Secretary of the State during the audited period, or for the current calendar year, by either the Victim or Child Advocate Advisory Committees and the Child Fatality Review Panel.

- 3. Appropriate corrective action should be undertaken to bring the equipment inventory records up-to-date and to provide for the ongoing maintenance of such records in a reliable manner.**

Comments:

Applicable provisions of the State Comptroller's Property Control Manual should be followed. Annual property reports sent to the State Comptroller were not in agreement with detailed subsidiary asset listings. General improvement in the condition of inventory records, as maintained by the common business office, is called for.

- 4. The common business office should exercise greater care in the calculations of State service time to prevent the occurrence of inaccurate longevity payments.**

Comments:

In our test of longevity records, we found discrepancies involving a high percentage of recorded eligible service time calculations.

INDEPENDENT AUDITORS' CERTIFICATION

As required by Section 2-90 of the General Statutes we have audited the books and accounts of the State Elections Enforcement and Freedom of Information Commissions, as well as the Offices of the Child and Victim Advocates, for the fiscal years ended June 30, 2000 and 2001. This audit was primarily limited to performing tests of the Agencies' compliance with certain provisions of laws, regulations, contracts and grants and to understanding and evaluating the effectiveness of the Agencies' internal control policies and procedures for ensuring that (1) the provisions of certain laws, regulations, contracts and grants applicable to the Agencies are complied with, (2) the financial transactions of the Agencies are properly recorded, processed, summarized and reported on consistent with management's authorizations, and (3) the assets of the Agencies are safeguarded against loss or unauthorized use. The financial statement audits of the State Elections Enforcement and Freedom of Information Commissions, as well as the Offices of the Victim and Child Advocates, for the fiscal years ended June 30, 2000 and 2001, are included as a part of our Statewide Single Audits of the State of Connecticut for those fiscal years.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial-related audits contained in the *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the State Elections Enforcement and Freedom of Information Commissions, as well as the Offices of the Victim and Child Advocates, complied in all material or significant respects with the provisions of the certain laws, regulations, contracts and grants and to obtain a sufficient understanding of the internal control to plan the audit and determine the nature, timing and extent of tests to be performed during the conduct of the audit.

Compliance:

Compliance with laws, regulations, contracts and grants applicable to the Agencies is the responsibility of the State Elections Enforcement and Freedom of Information Commissions', as well as the Offices' of the Victim and Child Advocates, management.

As part of obtaining reasonable assurance about whether the Agencies complied with laws, regulations, contracts and grants, noncompliance with which could result in significant unauthorized, illegal, irregular or unsafe transactions or could have a direct and material effect on the results of the Agencies' financial operations for the fiscal years ended June 30, 2000 and 2001, we performed tests of the Agencies' compliance with certain provisions of the laws, regulations, contracts and grants. However, providing an opinion on compliance with these provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial or less than significant instances of noncompliance, which are described in the accompanying "Condition of Records" and "Recommendations" sections of this report.

Internal Control over Financial Operations, Safeguarding of Assets and Compliance:

The management of the State Elections Enforcement and Freedom of Information Commissions, as well as the Offices of the Victim and Child Advocates, is responsible for establishing and maintaining effective internal control over financial operations, safeguarding of assets and compliance with the requirements of laws, regulations, contracts and grants applicable to the Agencies. In planning and performing our audit, we considered the Agencies' internal control over financial operations, safeguarding of assets, and compliance with requirements that could have a material or significant effect on the Agencies' financial operations in order to determine our auditing procedures for the purpose of evaluating the State Elections Enforcement and Freedom of Information Commissions', as well as the Offices' of the Victim and Child Advocates, financial operations, safeguarding of assets, and compliance with certain laws, regulations, contracts and grants and not to provide assurance on the internal control over those control objectives.

Our consideration of the internal control over the Agencies' financial operations and over compliance would not necessarily disclose all matters in the internal control that might be material or significant weaknesses. A material or significant weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with certain provisions of laws, regulations, contracts and grants or failure to safeguard assets that would be material in relation to the Agencies' financial operations or noncompliance which could result in significant unauthorized, illegal, irregular or unsafe transactions to the Agencies being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control that we consider to be material or significant weaknesses.

However, we noted certain matters involving the internal control over the Agencies' financial operations, safeguarding of assets, and/or compliance, which are described in the accompanying "Condition of Records" and "Recommendations" sections of this report.

This report is intended for the Governor, the State Comptroller, the Appropriations Committee of the General Assembly and the Legislative Committee on Program Review and Investigations. However, this report is a matter of public record and its distribution is not limited.

CONCLUSION

In conclusion, we wish to express our appreciation for the courtesies shown to our representatives during the course of our audit. The assistance and cooperation extended to them by the personnel of the State Elections Enforcement and Freedom of Information Commissions, as well as the Offices of the Victim and Child Advocates, greatly facilitated the conduct of this examination.

Marc Amutice
Staff Auditor

Approved:

Kevin P. Johnston
Auditor of Public Accounts

Robert G. Jaekle
Auditor of Public Accounts