

STATE OF CONNECTICUT



***AUDITORS' REPORT
FREEDOM OF INFORMATION COMMISSION
OFFICE OF THE CHILD ADVOCATE
OFFICE OF THE VICTIM ADVOCATE
FOR THE FISCAL YEARS ENDED JUNE 30, 2004 AND 2005***

AUDITORS OF PUBLIC ACCOUNTS
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January 8, 2008

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FOR THE FISCAL YEARS ENDED JUNE 30, 2004 AND 2005**

We have made an examination of the financial records of 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, 2004 and 2005. 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 Freedom of Information Commissions' and 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 the Commission or Advisory Committee, along with the Child Fatality Review Panel, are presented as follows:

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, 2005, the members were as follows:

| | Term Expires |
|--------------------------------|--------------------------------|
| Andrew J. O'Keefe, Chairperson | <u>June 30,</u> 2006 |
| Norma E. Riess | 2005 |
| Vincent M. Russo | 2007 |
| Dennis O'Connor | 2007 |
| Sherman D. London | 2008 |

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. 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, 2005, there was one vacancy for the representative of the Connecticut Bar Association; the members were as follows:

| | |
|-------------------------------|----------------------------|
| James P. Cordier, Chairperson | Honorable Barbara M. Quinn |
| Dr. Harry Romanowitz | Shelley Geballe |
| Michael Schwarzchild | E. Marie Mas |

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, 2005, the members were as follows:

| | |
|---|---------------------|
| Jeanne Milstein, Chairperson | Dr. Kirsten Bechtel |
| Public Safety Commissioner Leonard Boyle | Richard Dalla Valle |
| Chief State's Attorney Christopher Morano | Jane Norgren |
| Medical Examiner Dr. H. Wayne Carver II | |

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. 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, 2005, the members were as follows:

Lisa Holden, Chairperson
Janice Heggie-Margolis
Helen McGonigle
Cathy Malloy

Honorable Susan B. Handy
Nancy Kushins
Kimberly Sundquist
Lynda Colavecchio

As of June 30, 2005, vacancies existed on the Committee for a member of a hospital emergency room, a law enforcement representative, a representative from the education community with expertise in victimology, and a prosecutor.

Officers:

During the audited period, Mitchell W. Pearlman continued to serve as Executive Director and General Counsel to the Freedom of Information Commission. James F. Papillo and Jeanne M. Milstein continued to serve as the Victim Advocate and Child Advocate, respectively, throughout the audited period as well.

RÉSUMÉ OF OPERATIONS:

Overview:

The 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. We have, therefore, audited these Agencies together.

All three Agencies are in the executive branch of government. The Executive Director/General Counsel of the Freedom of Information Commission is appointed by the Commission and is a "classified" employee 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 three Agencies; interested readers are advised to consult other authoritative sources for complete descriptions of the Commission and two Advocate Offices.

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 Child Advocate:

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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.

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 operations of these three Agencies, both revenues and expenditures, were accounted for within the General Fund through the fiscal year ended June 30, 2003. Public Act 04-02 of the May Special Session authorized the establishment of two new special revenue funds relative to grants and restricted accounts. During the 2003-2004 fiscal year, as a result of Public Act 04-02 and the implementation of a new State accounting system, the State Comptroller established a new Special Revenue Fund entitled "Federal and Other Restricted Accounts" Fund to account for certain Federal and other revenues that are restricted from general use and were previously accounted for in the General Fund as restricted contributions and accounts.

General Fund Receipts:

A Summary of General Fund receipts during the fiscal years ended June 30, 2004 and 2005, is presented below:

| <u>Agency</u> | <u>2003-2004</u> | <u>2004-2005</u> |
|------------------------------------|-------------------------|----------------------|
| Freedom of Information Commission: | | |
| Civil Penalties | \$ 100 | \$ 450 |
| Refunds of Current Expenditures | 3,513 | 0 |
| Other | <u>304</u> | <u>120</u> |
| Total General Fund Receipts | <u>\$ 3,917</u> | <u>\$ 570</u> |
| Office of the Child Advocate: | | |
| Non-Federal Grants, Transferred | 12,635 | 0 |
| Other | <u>5,163</u> | <u>0</u> |
| Total General Fund Receipts | <u>\$ 17,798</u> | <u>\$ 0</u> |
| Office of the Victim Advocate: | | |
| Refunds of Current Expenditures | <u>\$ 666</u> | <u>\$ 0</u> |
| Total General Fund Receipts | <u>\$ 666</u> | <u>\$ 0</u> |

During the fiscal year ended June 30, 2004, the Office of the Child Advocate received funding from another State Agency for monitoring a State facility housing juveniles, and from State and not-for-profit entities for the preparation and release of brochures addressing shaken baby syndrome.

General Fund Expenditures:

General Fund expenditures during the fiscal years ended June 30, 2004 and 2005, are presented below:

| <u>Agency</u> | <u>2003-2004</u> | <u>2004-2005</u> |
|--|---------------------------|---------------------------|
| Freedom of Information Commission: | | |
| Personal Services | \$1,168,955 | \$1,387,114 |
| Contractual Services | 83,807 | 81,388 |
| Commodities | 30,240 | 20,391 |
| Sundry Charges | 1,520 | 1,705 |
| Equipment | <u>1,000</u> | <u>1,000</u> |
| Total General Fund Expenditures | <u>\$1,285,522</u> | <u>\$1,491,598</u> |
| Office of the Child Advocate: | | |
| Personal Services | \$ 548,795 | \$ 590,686 |
| Contractual Services | 60,593 | 51,551 |
| Commodities | 2,947 | 14,075 |
| Sundry Charges | 180 | 0 |
| Equipment | <u>100</u> | <u>0</u> |
| Total General Fund Expenditures | <u>\$ 612,615</u> | <u>\$ 656,312</u> |
| Office of the Victim Advocate: | | |
| Personal Services | \$ 165,509 | \$ 155,078 |
| Contractual Services | 25,545 | 28,667 |
| Commodities | <u>4,296</u> | <u>4,065</u> |
| Total General Fund Expenditures | <u>\$ 195,350</u> | <u>\$ 187,810</u> |

During the audited period, approximately 91 percent of expenditures in the fiscal year ended June 30, 2004, and 93 percent in the fiscal year ended June 30, 2005, consisted of personal services costs for the Freedom of Information Commission. Expenditures for contractual services accounted for approximately seven and five percent of expenditures during the audited years, respectively. 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 90 percent of expenditures for the Office of the Child Advocate consisted of personal services costs. Expenditures for contractual services accounted for approximately ten and eight percent of expenditures during the audited years, respectively. The majority of these expenditures were for fees for outside professional services and telecommunication services.

During the audited period, approximately 85 percent of expenditures in the fiscal year ended June 30, 2004, and 83 percent in the fiscal year ended June 30, 2005, consisted of personal services costs for the Office of the Victim Advocate. Expenditures for contractual services accounted for approximately 13 and 15 percent of expenditures during the audited years, respectively. The majority of these expenditures were for telecommunication services and fees for non-professional services.

Federal and Other Restricted Accounts:

In addition to the above General Fund receipts, the Office of the Child Advocate also received Federal funding totaling \$45,000 in fiscal year 2003-2004 and \$49,000 in fiscal year 2004-2005. This funding was for an Ombudsman program being administered by this Agency. The Office of the Child Advocate had expenditures of \$27,212 in fiscal year 2003-2004 and \$79,109 in fiscal year 2004-2005.

Other Special Revenue Funds:

In addition to the General Fund expenditures outlined above, there were expenditures from the Capital Equipment Purchases Fund. These expenditures, all for computer hardware, are presented below:

| <u>Agency</u> | <u>2003-2004</u> | <u>2004-2005</u> |
|-----------------------------------|------------------|------------------|
| Freedom of Information Commission | <u>\$ 8,733</u> | <u>\$17,495</u> |
| Office of the Child Advocate | <u>\$ 3,799</u> | <u>\$ 2,920</u> |
| Office of the Victim Advocate | <u>\$ 0</u> | <u>\$ 0</u> |

CONDITION OF RECORDS

Our examination of the records of the Freedom of Information Commission, the Office of the Child Advocate, and the Office of the Victim Advocate disclosed no audit findings.

RECOMMENDATIONS

Status of Prior Audit Recommendations:

Our prior audit report, for the 2001-2002 and 2002-2003 fiscal years contained three recommendations. The status of each recommendation is presented below.

- The Child Fatality Review Panel should prepare an annual report on its activities, including its findings and recommendations related to the review of child fatalities, and submit the report, on or before January first of each year, to the Governor and General Assembly, as required by Section 46a-13l, subsection (d), of the General Statutes. Our current review disclosed that the Child Fatality Review Panel included a formal report on its activities within the statutorily-required report of the Office of the Child Advocate. Though not a separate report, we find that the Panel's efforts to so report on its activities adequately address the reporting requirement. Therefore, we are not repeating this recommendation.
- Property control records should be updated and corrected to ensure that reported totals are supported with subsidiary property listings and that reported "additions" and "deletions" to categorical totals presented on fixed asset reports are documented. We found that the Freedom of Information Commission had improved its record-keeping and reporting activities relating to property control for the Commission and for the Office of the Child Advocate and the Office of the Victim Advocate. The Agency kept subsidiary property listings, and documentation of "additions" and "deletions" that supported the reported property totals. Therefore, this recommendation is not being repeated.
- Greater care needs to be taken to ensure that personnel records are maintained accurately to avoid the inaccurate calculations of service time and the related longevity payments. Our review showed that all longevity calculations of service time were accurate, as were the calculations of the related longevity payments. In addition, those records that had been shown to be inaccurate during the prior audited period were corrected. Therefore, we are not repeating this recommendation.

INDEPENDENT AUDITORS' CERTIFICATION

As required by Section 2-90 of the General Statutes, we have audited the books and accounts of the Freedom of Information Commission and the Offices of the Child and Victim Advocates for the fiscal years ended June 30, 2004 and 2005. This audit was primarily limited to performing tests of the Agency's compliance with certain provisions of laws, regulations, contracts and grants and to understanding and evaluating the effectiveness of the Agency's internal control policies and procedures for ensuring that (1) the provisions of certain laws, regulations, contracts and grants applicable to the Agency are complied with, (2) the financial transactions of the Agency are properly recorded, processed, summarized and reported on consistent with management's authorization, and (3) the assets of the Agency are safeguarded against loss or unauthorized use. The financial statement audits of the Freedom of Information Commission and the Offices of the Child and Victim Advocates for the fiscal years ended June 30, 2004 and 2005, 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 auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *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 Freedom of Information Commission and the Offices of the Child and Victim Advocates complied in all material or significant respects with the provisions of certain laws, regulations, contracts and grants and to obtain a sufficient understanding of the internal controls 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 the requirements of laws, regulations, contracts and grants applicable to the Freedom of Information Commission and the Offices of the Child and Victim Advocates is the responsibility of the management of those Agencies.

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, 2004, and 2005, we performed tests of their compliance with certain provisions of 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*.

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

The management of the Freedom of Information Commission and of the Offices of the Child and Victim Advocates is responsible for establishing and maintaining effective internal controls over financial operations, safeguarding of assets, and compliance with the requirements of laws, regulations, contracts and grants applicable to these Agencies. In planning and performing our

audit, we considered the Agencies' internal controls 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 Freedom of Information Commission's and the Offices' of the Child and Victim Advocates financial operations, safeguarding of assets, and compliance with certain provisions of laws, regulations, contracts and grants, and not to provide assurance on the internal controls over those control objectives.

Our consideration of the internal controls over the Agency's financial operations and over compliance would not necessarily disclose all matters in the internal controls 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 Agency's financial operations or noncompliance which could result in significant unauthorized, illegal, irregular or unsafe transactions by the Agency 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 internal controls that we consider to be material or significant weaknesses.

This report is intended for the information of 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 extended to our representatives by the personnel of the Freedom of Information Commission and the Offices of the Victim and Child Advocates, during this examination.

Laura Rogers
Associate Auditor

Approved:

Kevin P. Johnston
Auditor of Public Accounts

Robert G. Jaekle
Auditor of Public Accounts