



AUDIT SUMMARY

Office of the State Comptroller

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Fiscal Years Ended June 30, 2020, 2021, and 2022

ABOUT THE AGENCY



The mission of the Office of the State Comptroller (OSC) is to provide accounting and financial services, administer employee and retiree benefits, develop accounting policy and exercise accounting oversight, and prepare financial reports for state, federal and municipal governments, and the public.

ABOUT THE AUDIT

We have audited certain operations of the Office of the State Comptroller (OSC) 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, 2021, and 2022. 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 office 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](#)

2 Findings

1 Repeat Finding

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

NOTEWORTHY FINDINGS



Findings

1

The Office of the State Comptroller (OSC) completed the Core-CT system biennial report for fiscal years 2020 and 2021 on April 21, 2023, 536 days late. The report included fiscal year 2022, but did not include (1) projected costs for the next three years; (2) the total cost to date; or (3) the date and costs of future upgrades.

2

Upon our request for software inventory reports, OSC created and provided similar software inventory reports for all three fiscal years. The reports did not include the assigned identification number, acquisition detail, location, the serial number of the computer processing unit, or disposal detail.



Recommendations

OSC should submit required Core-CT system reports in accordance with Section 3-115e of the General Statutes.

OSC should comply with the software inventory requirements in the State Property Control Manual or update the manual to conform with its newly implemented process.