



AUDIT SUMMARY

Connecticut Agricultural Experiment Station

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Fiscal Years Ended June 30, 2022 and 2023

ABOUT THE AGENCY



The Connecticut Agricultural Experiment Station, established in 1875, is the oldest agricultural experiment station in the United States. The station's principal function is basic and developmental plant science research directed toward the agricultural problems of the state. The station also analyzes milk, feed and fertilizer, foods, and cosmetics. It is responsible for the control of insects and diseases that are capable of damaging plants of economic importance and contagious diseases among honeybees.

ABOUT THE AUDIT

We have audited certain operations of the Connecticut Agricultural Experiment Station 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:

1. Station's internal controls over significant management and financial functions;
2. Station's compliance with policies and procedures internal to the station 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](#)



Our audit identified an internal control deficiency.

NOTEWORTHY FINDING



Finding

1

The Connecticut Agricultural Experiment Station miscalculated retroactive payments to 84 employees, resulting in a \$10,442 overpayment. This included overpayments to 78 employees of \$9 to \$1,278 and underpayments to six employees of \$17 to \$1,156. Of the 78 employees with overpayments, the station overpaid 45 employees \$100 or less, accounting for \$3,173 of the total overpayment.



Recommendation

The station should strengthen internal controls over the processing of retroactive payments to ensure it accurately pays its employees.

<p>4 prior audit RECOMMENDATIONS have been resolved</p>	The station should implement the Core-CT Employee Self-Service electronic timesheet process to gain time and monitoring efficiencies.	✓
	The station should ensure its affiliated foundations comply with Section 4-37f subsection (8) of the General Statutes.	✓
	The station should improve its internal controls over the recording and reporting of its software inventory and comply with the State Property Control Manual.	✓
	The station should annually publish the results of feed analysis in accordance with Section 22-118u of the General Statutes or seek legislation to modify the existing requirement.	✓