



AUDIT SUMMARY

Connecticut Paid Leave Authority

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Fiscal Years Ended June 30, 2022 and 2023

ABOUT THE AGENCY



The Connecticut Paid Leave Authority's mission is to serve a growing need to provide financial relief to Connecticut families and allow individuals to care for a loved one or themselves, without having to worry about lost income. The authority established and administers the Paid Family and Medical Leave Insurance Program which provides up to twelve weeks of paid leave to covered employees during any twelve-month period. The program also provides two additional weeks of compensation to covered employees for a serious health condition resulting in incapacitation during a pregnancy.

Pursuant to Section 1-120 of the General Statutes, the Connecticut Paid Family Leave Authority is a quasi-public agency and subject to related requirements.

ABOUT THE AUDIT

We have audited certain operations of the Connecticut Paid Leave Authority in fulfillment of our duties under Sections 1-122 and 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. Authority's significant internal controls over compliance and its compliance with policies and procedures internal to the authority or promulgated by other state agencies, as well as certain legal provisions, including as applicable, but not limited to whether the authority has complied with its regulations concerning affirmative action, personnel practices, the purchase of goods and services, the use of surplus funds, and the distribution of loans, grants and other financial assistance;
2. Authority's internal controls over certain financial and management functions; and
3. Effectiveness, economy, efficiency, and equity 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](#)



Total Findings



Repeat Findings

Our audit did not identify internal control deficiencies; instances of noncompliance with laws, regulations, or policies; or a need for improvement in practices and procedures that warrant management's attention.

<div>4 prior audit</div> <div>RECOMMENDATIONS</div> <div>have been resolved</div>	The Connecticut Paid Leave Authority should strengthen internal controls to ensure that it procures personal and professional services in compliance with established policies. The authority should maintain all procurement documentation for audit purposes.	✓
	The Connecticut Paid Leave Authority should strengthen internal controls over payments to consultants to ensure that invoices are adequately supported and traceable to contracts.	✓
	The Connecticut Paid Leave Authority should develop written procedures to ensure that it accomplishes its required affirmative action policy objectives. The authority should maintain written documentation to support its practices.	✓
	The Connecticut Paid Leave Authority should conduct six-month performance evaluations for its newly hired employees and annual performance evaluations for its permanent employees as required by its personnel policies. The authority should maintain evaluations in employee personnel files.	✓