STATE OF CONNECTICUT
Auditors of Public Accounts
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AUDIT SUMMARY

Connecticut State Library

Fiscal Years Ended June 30, 2023 and 2024

ABOUT THE AGENCY

The primary functions of the Connecticut State Library (State Library) include providing advice, planning, and financial assistance to all libraries in the state, operating the Raymond E. Baldwin Museum of Connecticut History and Heritage, maintaining library services for the blind and other persons with disabilities, and providing library and information services for state government and the public.

ABOUT THE AUDIT

We have audited certain operations of the Connecticut State Library 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, 2023 and 2024. The objectives of our audit were to evaluate the:

1. State Library's internal controls over significant management and financial functions;
2. State Library's compliance with policies and procedures internal to the State Library 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

5 Findings

4 Repeat Findings

Our audit identified internal control deficiencies; instances of noncompliance with laws, regulations, or policies; and a need for improvement in practices and procedures that warrant management's attention.

NOTEWORTHY FINDINGS

	Findings	Recommendations
1	The Connecticut State Library (State Library) could not support $215 million of fine art it reported on its annual inventory reports during the audited period. We also found the State Library did not assign acquisition values to donated assets for accounting purposes.	The State Library should seek guidance from the Office of the State Comptroller to ensure it accurately and completely reports asset values on its annual inventory report.
2	We reviewed 40 items from the museum's collection with acquisition values totaling $199,468 and found the following exceptions: • Twenty-three items, totaling $94,245, had missing or incorrect locations in the library's inventory system. • Five items, totaling $9,764, were not physically tagged. • Four items, totaling $675, had insufficient property control records in the inventory system. • One $958 item was not accessioned into the inventory system. In addition, we randomly selected 20 items from the museum's display and various storage locations and found the following exceptions: • Eight objects were not accessioned into the inventory system. • Eight objects had missing or incorrect locations in the inventory system. • Three objects were not physically tagged.	The State Library should continue to improve its collection management practices and ensure artifacts are accurately and fully accessioned into its permanent database.
3	Our review of the State Library's administration of the Historic Documents Preservation Grant Program found it lacked procedures to ensure grant recipients met the program's eligibility requirements. Furthermore, our review of 20 grants totaling $131,000 during the audited period found one grant recipient did not provide required supporting documentation but was awarded with a subsequent $11,000 grant.	The State Library should implement procedures to ensure compliance with eligibility requirements in the Historic Documents Preservation Grant Program Application and Guidelines.
4	We reviewed $4,900,000 in public library construction grants to five recipients and found the State Library did not have procedures to review the grantee's state single audit reports.	The State Library should review grant recipient state single audit reports to ensure it understands and responds to problems identified in those reports.
5	During our review we discovered a stack of customer invoices that were not recorded in Core-CT. Consequently, there was no schedule to track how long the accounts were outstanding.	The State Library should promptly submit invoices to the Department of Administrative Services to process for billing in Core-CT in accordance with the State Accounting Manual and the memorandum of understanding between the agencies.