



# AUDIT SUMMARY

## Board of Regents for Higher Education - CT State Community College

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Fiscal Years Ended June 30, 2021 and 2022

### ABOUT THE AGENCY

## CT STATE COMMUNITY COLLEGE

The Board of Regents for Higher Education oversees the Connecticut Community College System, comprised of 12 community colleges, geographically dispersed throughout the state.

### ABOUT THE AUDIT

We have audited certain operations of the Board of Regents for Higher Education - CT State Community College 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, 2021 and 2022. The objectives of our audit were to evaluate the:

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

**22**  
Findings

**19**  
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

Eleven of the twelve community colleges either provided incomplete organizational charts for the audited period or failed to update them. CT State did not utilize updated organizational charts for the July 1, 2023, community college consolidation and only prepared them after the consolidation was finalized in fiscal year 2024.

Our audit inquiries prompted CT State to review retroactive employee payments, which identified improper payments to approximately 300 employees. The system's internal review found numerous errors including \$229,836 in overpayments and \$7,842 in underpayments. Some overpayments have been recovered or corrected. CT State delayed notifying the Auditors of Public Accounts of these improper payments, reducing transparency and increasing audit risk.

Our audit found that CT State paid \$24,905 to faculty for services not provided, improperly executed 16 faculty contracts, and issued \$8.9 million in payroll without prompt supervisory approval.

We reviewed the five highest administrative leave payments that began during the audited period and noted all five exceeded 60 days. CT State paid the five employees \$401,075 during their leaves, which averaged 277 days, with one lasting 769 days.

Our analysis of fall and spring fiscal year 2021 and 2022 full-time faculty schedules identified 953 schedules that required 355 out of 692 full time faculty to work more than 18-credits and the maximums established by the two collective bargaining agreements. In addition, 110 of the 355 faculty schedules required a workload of more than 24 credits, equivalent to a 72-hour workweek.



### Recommendations

The Board of Regents for Higher Education and CT State Community College should maintain comprehensive documentation of its structure, including accurate and current organizational charts to enhance transparency and support efficient operations (Recommendation 1).

The Board of Regents for Higher Education and CT State Community College should improve internal controls over payroll expenditures to ensure that employees receive appropriate and accurate compensation and should promptly notify the Auditors of Public Accounts and the State Comptroller of any loss of state funds or resources in accordance with Section 4-33a of the General Statutes (Recommendation 3).

The Board of Regents for Higher Education and CT State Community College should strengthen internal controls to ensure regular and contractual adjunct faculty payroll is prompt, based on actual time worked, and properly approved (Recommendation 4).

The Board of Regents for Higher Education's System Office and CT State Community College should limit the duration of paid administrative leaves and promptly investigate personnel matters to avoid excessive paid administrative leave costs (Recommendation 8).

The Board of Regents for Higher Education and CT State Community College should ensure that college campuses schedule faculty course loads in compliance with the agreements between the Board of Regents for Higher Education and the Congress of Connecticut Community Colleges and Federation of Technical College Teachers, Local #1942, American Federation of Teachers, AFL-CIO (Recommendation 15).