



# AUDIT SUMMARY

## Connecticut State Library

[www.cga.ct.gov/apa](http://www.cga.ct.gov/apa)

Fiscal Years Ended June 30, 2021 and 2022

### 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 (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, 2021 and 2022. 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 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**

**2 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 the attention of management.

## NOTEWORTHY FINDINGS



### Findings



### Recommendations

**1**

Our review of 50 museum items found the State Library's accessioning process was incomplete or inaccurate for most reviewed items.

The State Library should review its internal controls to ensure artifacts are accurately and fully accessioned into its permanent database after acquisition.

**2**

Our review found a lack of segregation of duties over donation and gift collections at the Museum of Connecticut History. The museum had one person responsible for the collection, custody, and recordkeeping of donations and gifts.

The State Library should strengthen internal controls to ensure it has proper segregation of duties for the collection of donations and gifts.

**3**

Our review found the State Library was unable to support \$215 million of fine art it reported on its annual inventory reports.

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.

**4**

Our review of state single audit reports for Public Library Construction Grant recipients found the State Library did not have procedures to review state single audit reports or follow up on audit findings.

The State Library should review grant recipient state single audit reports to ensure that it understands and responds to deficiencies identified in those reports.

**5**

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.

The State Library should establish procedures to ensure compliance with eligibility requirements in the Historic Documents Preservation Grant Program Application and Guidelines.