



AUDIT SUMMARY

Department of Correction

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Fiscal Years Ended June 30, 2022 and 2023

ABOUT THE AGENCY



The mission of the Department of Correction (DOC) is protecting the public; protecting staff; and providing safe, secure, and humane supervision of offenders with opportunities that support successful community reintegration.

ABOUT THE AUDIT

We have audited certain operations of the Department of Correction 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. Department's internal controls over significant management and financial functions;
2. Department's compliance with policies and procedures internal to the department 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](#)

 **18**
Findings

 **15**
Repeat Findings

Our audit identified internal control deficiencies and instances of noncompliance with laws, regulations, or policies.

NOTEWORTHY FINDINGS

Findings

1

Our review of ten employees on paid administrative leave during the audited period disclosed nine remained on leave beyond the limit by approximately 12 months to three years and six months. We calculated the Department of Correction (DOC) paid these employees \$834,955 during the unallowed time.

2

We reviewed 16 overtime shifts by correctional officers and supervisors, consisting of eight quarters and 16 weeks. We noted that manual quarterly and daily sign-up sheets were not on file for several periods selected. For six shifts, we were unable to determine if DOC prioritized employees with the lowest overtime hours. We also noted missing sign-up sheets during a review of ten inmate medical staff. Our analysis of employees over the maximum eligible pay grade to receive overtime disclosed DOC paid all 24 employees \$67,107 in ineligible overtime for 1,166 hours.

3

In our review of 2,380 hours charged to union leave by ten employees we noted that supporting documentation for 1,521 union leave hours charged during the audited period was not on file. In addition, 250 union leave hours were not approved by a supervisor and 185 hours were not approved by the Office of Labor Relations. Finally, five employees did not use the appropriate union leave code on their timesheet. These coding errors totaled 145 hours.

4

We reviewed 171.25 hours of compensatory time earned by nine managerial and confidential employees and noted that requests and approvals were not on file to support any of the hours earned by these employees. We also reviewed seven parole officers for 13 pay periods and noted accountability logs and compensatory time authorization forms were either not on file or missing signatures. Furthermore, our review of 20 employees earning both compensatory time and overtime revealed 891.5 hours of compensatory time earned by five exempt employees was incorrectly coded as overtime and 13 employees who were not eligible to receive compensatory time earned 164 hours, instead of overtime.

5

We performed various asset management tests and noted several exceptions. We noted variances between Core-CT and the CO-59 report, totaling \$3,360,698 and \$7,993,170, for fiscal year 2022 and 2023, respectively. In addition, we physically inspected 35 newly purchased assets and could not locate four of them, totaling \$27,770. We also noted 12 assets without a proper state tag. Further analysis of asset purchases noted 43 transactions were coded to a capital or controllable account in error. Finally, we noted that DOC is not performing annual inventories of all its assets on time and, does not always promptly place some assets in service.

Recommendations

DOC should comply with requirements concerning employees on paid administrative leave in accordance with Section 5-240-5a of the State Regulations and bargaining unit contracts.

DOC should maintain overtime records as required by bargaining contracts and automated systems should accurately reflect manual records to ensure overtime is adequately documented and monitored. Furthermore, the department should ensure it enters accurate employee job data in Core-CT.

DOC should improve internal controls related to union leave to ensure time is properly approved and documented in accordance with department and union guidelines.

DOC should strengthen internal controls to ensure proper authorization is obtained prior to the earning of compensatory time, time earned is accurately coded, and compensatory time plans comply with bargaining unit contracts.

DOC should strengthen internal controls over asset management to safeguard assets and ensure compliance with requirements of the State Property Control Manual.