



AUDIT SUMMARY

Department of Correction

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Fiscal Years Ended June 30, 2020 and 2021

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, 2020 and 2021. 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](#)

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Findings

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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

In performing an analytical review of employee earnings, we found that a Department of Correction (DOC) employee that opted for an annual \$3,032 holiday compensatory time payment, erroneously received 54 bi-weekly payments totaling \$163,729.

DOC should strengthen internal controls over annual holiday compensatory time payments to ensure it accurately pays its employees. The department should recover any related overpayments.

2

In our review of 29,503 hours charged to union leave by ten employees, we noted that supporting documentation for 28,282 union leave hours charged during the audited period was not on file. In addition, one employee charged 3,728 hours of union leave which appears excessive. The employee prepared and approved letters to justify their union leave and did not include required information or supervisory approval. The employee continued this practice until retiring in June 2022.

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

3

We reviewed two quarterly reports from five facilities, which consisted of 8,714 hours of overtime with approximate costs of \$335,388. We noted that manual quarterly and daily sign-up documents were not on file for time periods selected for review. We noted discrepancies between the daily sign up lists and Atlas; daily sign-up lists were not exhausted prior to granting overtime, and lists were not called by order of employees with the lowest overtime hours.

DOC should maintain overtime records as required by the bargaining contract, and automated systems should accurately reflect manual records to ensure overtime is adequately documented and monitored. Furthermore, the department should ensure employee job data in Core-CT is correct for new hires and transferred employees.

4

We selected ten parole officers and reviewed two months of activity for each, including their employee accountability logs, state-owned motor vehicle monthly usage reports, and compensatory time approvals. Our review revealed that parole officers did not properly complete motor vehicle usage reports or accountability logs. Additionally, compensatory time earned by these parole officers was not properly supported.

DOC should strengthen internal controls over employee accountability logs and parole officer compensatory time to ensure the proper use of state time and resources.

5

In our review of 134 purchases, totaling \$44,623, made by five purchasing card holders, we noted six purchases, totaling \$4,451, were made by someone other than the cardholder. We also found five purchases, totaling \$4,044, appear to have been split into separate payments to circumvent the purchasing card limits.

DOC should strengthen its internal controls over the use of purchasing cards to ensure compliance with state and department policies and procedures.