



AUDIT SUMMARY

Department of Developmental Services

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Fiscal Years Ended June 30, 2021 and 2022

ABOUT THE AGENCY



The Department of Developmental Services (DDS) with the advice of the Council on Developmental Services, is responsible for the planning, development, and administration of complete, comprehensive, and integrated statewide services for persons with intellectual disability and persons medically diagnosed as having Prader-Willi Syndrome.

ABOUT THE AUDIT

We have audited certain operations of the Department of Developmental Services 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. 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 and instances of noncompliance with laws, regulations, or policies.

NOTEWORTHY FINDINGS



Findings

1

Our review of overtime records for 19 employees for one pay period each noted all 19 lacked adequate support and prior supervisory approval. During the pay periods reviewed, these employees received \$61,111 in overtime. In five instances, the department provided daily sign-in logs. However, the logs did not include supervisor approvals and did not consistently agree with the overtime hours in Core-CT.

2

Our review of compensatory time earned by ten managerial employees disclosed that in all ten instances, DDS did not adequately support prior approvals for compensatory time accruals. In addition, our review of the compensatory time plan enrollment for 20 employees, disclosed the department placed 14 employees in the wrong plan. The enrolled plan did not agree with the plan in the employee's bargaining unit contract.

3

Our review of 66 mortality reviews disclosed that DDS did not complete the reviews within the required 90 days of death. The reviews were 85 to 1,251 days late. Additionally, DDS did not explain or document the reasons for the reporting delays. According to the department's tracking log, as of January 2024, 31 of the 66 cases were still open, 11 needed responses from other state agencies, and the remaining 20 were waiting for the Independent Mortality Review Board's meeting minutes.

4

We performed an analysis of 353 complaints involving individuals with an intellectual disability, in which DDS was the primary investigative entity and noted DDS investigated 70 complaints from one to 439 days late. Three cases, reported in January 2022, remained open as of March 2024. DDS did not document the completion date for 25 investigations. Our review of ten investigations yielding a substantiated claim of abuse and neglect disclosed DDS could not provide one investigation report.

5

Our review of 15 employees assigned to light duty workers' compensation assignments disclosed five employees charged overtime and light duty in the same pay period. The employees worked 55.5 hours of overtime.



Recommendations

The Department of Developmental Services (DDS) should strengthen internal controls to ensure that overtime hours are accurately recorded and verified by appropriate personnel.

DDS should strengthen internal controls to ensure employees obtain proper authorization prior to earning compensatory time and adequately justify their time. The department should also ensure that all compensatory time plans comply with bargaining unit contracts.

DDS should strengthen internal controls to ensure that it promptly performs its mortality reviews or documents the reasons for delays. Additionally, the department should update its policies and procedures to reflect current practices.

DDS should strengthen its internal controls and monitoring efforts to ensure the prompt completion and adequate documentation of abuse and neglect investigations.

DDS should monitor employees assigned to workers' compensation light duty to ensure they do not earn overtime while working in a limited capacity.