



AUDIT SUMMARY

Eastern Connecticut State University

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Fiscal Years Ended June 30, 2021 and 2022

ABOUT THE AGENCY



Eastern Connecticut State University (ECSU) in Willimantic is one of the four higher education institutions that collectively make up the Connecticut State Colleges and Universities (CSCU) System. The other three are Central Connecticut State University in New Britain, Southern Connecticut State University in New Haven, and Western Connecticut State University in Danbury. The Board of Regents for Higher Education, which serves as the administrative office for CSCU, oversees the university. The Connecticut State University System, a constituent unit of the State of Connecticut's system of public higher education, operates principally under the provisions contained in Sections 10a-87 through 10a-101 of the General Statutes.

ABOUT THE AUDIT

We have audited certain operations of Eastern Connecticut State University 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. University's internal controls over significant management and financial functions;
2. University's compliance with policies and procedures internal to the university 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](#)

7 Findings

4 Repeat Finding

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

The university incorrectly coded 31 hours of holiday time on non-holidays for four employees. In addition, the university did not properly adjust three employees' leave accruals for 45 hours of Leave in Lieu of Accrual (LILA) and did not adjust one employee's leave accruals for 63 hours of LILA until approximately seven months after initially recorded.

ECSU should strengthen internal controls to ensure adequate review of employee timesheets and prompt adjustment in the use of the Leave in Lieu of Accrual time reporting code.

2

The university did not have procedures to obtain after-the-fact confirmation that part-time lecturers completed nonteaching assignments prior to paying them.

ECSU should document that part-time nonteaching employees complete their assigned duties prior to paying them.

3

We examined ten receipt transactions, consisting of cash and checks collected outside the Bursar's Office. For four receipts, totaling \$7,676, there was no record of when the departments received the funds. Without receipt dates, we could not confirm that the Bursar's Office promptly received and deposited three of the four receipts, totaling \$6,676.

ECSU should record the date funds are collected by departments outside of the Bursar's Office to ensure prompt deposit as required by Section 4-32 of the General Statutes.

4

The university did not maintain a perpetual inventory system to track stores and supplies.

ECSU should develop and maintain a perpetual inventory system for tracking stores and supplies to comply with the Office of the State Comptroller State Property Control Manual.

5

The university's software inventory records did not contain all the information required by its Software Internal Control Policy. Additionally, the university reported capitalized and licensed software inventory balances as \$0, respectively, on its CO-59 reports. Due to an incomplete software inventory, we could not verify that these balances were correct.

ECSU should strengthen internal controls over software inventory and ensure that its inventory records are accurate and contain all required information.