# AUDIT SUMMARY

## Eastern Connecticut State University

Fiscal Years Ended June 30, 2023 and 2024

## 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 University component of the Connecticut State Colleges and Universities (CSCU) System. The Board of Regents for Higher Education, which serves as the administrative office for CSCU, oversees the university.

## 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, 2023 and 2024. 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

**11 Findings**

**7 Repeat Findings**

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

# NOTEWORTHY FINDINGS

| | Findings | Recommendations |
|---|---|---|
| 1 | Our review of 25 purchasing card expenditures, totaling $13,188, found exceptions with four of the president's expenditures, totaling $1,124, including a lack of supervisory review and approval, absence of a purchasing card log, and the payment of sales tax.<br><br>We also noted that cardholders and supervisors did not promptly and properly sign three purchasing card logs supporting three expenditures, totaling $1,637. The university could not locate a purchasing card log supporting one $758 expenditure. | Eastern Connecticut State University (ECSU) and the Board of Regents for Higher Education should strengthen internal controls over purchasing cards to ensure compliance with state and university policies and procedures. The university and board should establish procedures to ensure adequate oversight of the university president's purchases. |
| 2 | Our review of ten travel-related expenditures, totaling $13,003, found issues with two of the president's expenditures, totaling $2,643. The president did not complete separate travel authorization forms to support individual trips, but completed blanket travel authorization forms that did not include any travel details such as the reasons for travel or the estimated costs. In addition, the president submitted one travel authorization form a month after the start of the travel period and there was no supervisory review and approval of the two blanket travel authorization forms.<br><br>For other employees, we also found incomplete travel reimbursement forms supporting three expenditures, totaling $3,551, a lack of proof of car insurance to support one $40 expenditure, and an untimely reconciliation of one $300 travel advance. | ECSU and the Board of Regents for Higher Education should strengthen internal controls over employee travel and reimbursements to ensure compliance with system policies and procedures. The university and board should establish additional procedures to ensure adequate oversight of the university president's travel expenditures. |
| 3 | Our review of ten employees who charged 213 hours of holiday time on non-scheduled holidays found that the university incorrectly coded all 213 hours. As a result of the coding errors, the university overpaid two employees $1,038 for premium holiday time they did not work. As of September 11, 2025, the university had not recovered the overpayments.<br><br>Our review of seven employees who charged 153 hours of LILA found that the university adjusted 135 hours of LILA for four employees between 179 and 890 days after they were 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. |
| 4 | We examined 15 receipt transactions collected outside the Bursar's Office. For 15 receipts, totaling $65,487, 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 the receipts. | 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. |
| 5 | Our review of ten payments to part-time lecturers found that the university did not properly complete the required forms for all ten payments, totaling $44,096; used an incorrect pay rate for one $2,013 payment, which resulted in a $632 underpayment; could not provide justification to support the stipend amounts for two payments, totaling $5,000; and could not provide the non-instructional work reports to support six payments, totaling $15,915. | ECSU should strengthen internal controls over part-time lecturers to ensure that it maintains adequate documentation to support payroll transactions and complies with collective bargaining agreements and university policies and procedures. |