



AUDIT SUMMARY

State Department of Education

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Fiscal Years Ended June 30, 2023 and 2024

ABOUT THE AGENCY



Statutory responsibilities of the The State Department of Education (SDE) include the general supervision and control of the state's educational interests with respect to preschool, elementary and secondary education, special education, vocational education, and adult education. SDE fiscal duties include the administration of state and federal grants, which are paid to local and regional educational agencies.

The mission of the SDE is to provide leadership that promotes an educational system supporting all learners in reaching their full potential.

ABOUT THE AUDIT

We have audited certain operations of the State Department of Education 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. 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](#)

15 Findings

7 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

<p>The State Department of Education (SDE) has not conducted a complete physical inventory since the fiscal year ended June 30, 2015.</p>	<p>SDE should comply with the Office of the State Comptroller's requirements to perform an annual physical inventory (Recommendation 9).</p>
<p>Our review of SDE's check or money order deposits for Teacher Certificate Licenses disclosed that 73 deposits, totaling \$83,050, were posted to Core-CT between two to 17 business days late.</p>	<p>SDE should strengthen internal controls to ensure that it promptly posts deposits in Core-CT in accordance with Section 4-32 of the General Statutes (Recommendation 8).</p>
<p>SDE did not maintain evidence that it submitted 49 required reports to their intended recipients. Of the 49, ten reports were available and appeared complete. SDE submitted thirteen reports between 13 days to over a year late.</p>	<p>SDE should implement internal controls to ensure that it prepares and promptly submits all statutorily mandated reports. If the department believes that certain reporting requirements are no longer practical or relevant, it should seek statutory repeal (Recommendation 11).</p>
<p>SDE did not prepare accountability reports and did not reconcile its receipts to Core-CT. We noted \$4,894 and (\$18,884) differences between the Connecticut Educator Certification System and Core-CT for the fiscal years ended June 30, 2023 and 2024, respectively.</p>	<p>SDE should improve its Connecticut Educator Certification System to include accountability and reconciliation procedures to monitor and reconcile the issuance of certificates and related revenues (Recommendation 7).</p>
<p>SDE was unable to provide a complete software inventory listing with the required categories for the audited period. SDE also did not conduct an annual inventory of its software assets.</p>	<p>SDE should strengthen internal controls to ensure it complies with the software inventory requirements in the State Property Control Manual (Recommendation 10).</p>