



AUDIT SUMMARY

State Elections Enforcement Commission

Fiscal Years Ended June 30, 2022 and 2023

ABOUT THE AGENCY



The State Elections Enforcement Commission (SEEC) oversees the state's election laws and investigates compliance with laws pertaining to state and local elections, primaries, and referenda. It can hold hearings, subpoena

witnesses, require production of records, issue orders, and impose civil penalties. The commission also maintains an electronic campaign reporting system (eCris), which serves as the state's repository for campaign finance filings.

The commission administers the Citizens' Election Program (CEP). The program is financed through the Citizens' Elections Fund (CEF) and provides public campaign grants to qualified candidates for the General Assembly and statewide offices.

The commission provides education to candidates, campaign officials, political parties, and citizens of their rights, duties, and obligations under state election law to ensure voluntary compliance with the law. In the case of violations of election law, the commission may levy civil penalties.

ABOUT THE AUDIT

We have audited certain operations of the State Elections Enforcement Commission 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, 2022 and 2023. The objectives of our audit were to evaluate the:

1. Commission's internal controls over significant management and financial functions;
2. Commission's compliance with policies and procedures internal to the commission 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](#)



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

1

We reviewed seven and eight candidate committee audits selected from the 2020 and 2022 general elections, respectively. The State Elections Enforcement Commission (SEEC) did not promptly complete audits as follows:

- The commission issued four Final Summary of Examination reports between 132 and 454 days late from the 2020 election cycle.
- The commission had not issued eight reports from the 2022 election as of October 9, 2024.

Additionally, the commission informed us it did not complete 98 of 106 (92%) audits of the 2022 election cycle before the statutorily required due date for candidate committees in the 2024 general election.

2

The commission did not file six of eight required reports during the audited period.

3

The commission did not maintain adequate documentation to support hiring decisions for all four hires reviewed. We identified lack of documentation for: (1) reference checks for three hires; (2) verification of bar admission for two hires; (3) degree verification for one hire; and (4) verification of professional licensure for one hire. Additionally, the commission did not maintain documentation of interviews, hiring justification, or management's approval of selected candidates.

4

We found SEEC did not properly preapprove 23.75 of 57.75 hours (41%) of compensatory time.

We found that 11 of 18 (61%) of employees were enrolled in the wrong compensatory time plan.

We also found SEEC did not properly preapprove 43.25 of 49.75 hours (87%) of overtime.

5

The commission did not maintain its software library in compliance with the State Property Control Manual. The agency last updated its software library in fiscal year 2022.

6

The commission did not develop or implement comprehensive human resources policies and procedures.



Recommendations

SEEC should complete its post-election audits within the statutory deadlines.

SEEC should strengthen its internal controls to ensure it complies with its statutory reporting requirements.

SEEC should establish formal policies and procedures to ensure personnel actions are adequately supported and documented.

SEEC should properly approve and document overtime and compensatory time. The commission should review compensatory time plans to ensure they correspond to the employee's collective bargaining agreement.

SEEC should establish internal controls to ensure it maintains its software inventory listing in compliance with the State Property Control Manual. The commission should properly train its employees on the manual's software inventory requirements.

SEEC should establish and maintain formal written human resources policies and procedures.