



# AUDIT SUMMARY

## State Elections Enforcement Commission

[www.cga.ct.gov/apa](http://www.cga.ct.gov/apa)

Fiscal Years Ended June 30, 2019, 2020, and 2021

### ABOUT THE AGENCY



The State Elections Enforcement Commission (SEEC) is an independent executive branch agency. The commission is charged with overseeing the state's election laws. It investigates alleged statutory violations pertaining to elections, primaries, and referenda. It is empowered to hold hearings, subpoena witnesses, require production of records, and issue orders. The commission can impose civil penalties against those found to be in violation of laws.

The commission administers the Citizens' Election Program (CEP). The program is financed through the Citizens' Election Fund (CEF) and provides public campaign grants to qualified candidates for the General Assembly and statewide offices. The commission maintains an electronic campaign reporting system (eCRIS), which serves as the state's repository for campaign finance filings.

### 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, 2019, 2020, and 2021. 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](#)

**7 Total Findings**

**7 Repeat Findings**

Our audit identified internal control deficiencies; instances of noncompliance with laws, regulations, and policies; and a need for improvement in practices and procedures that warrant the attention of management.

## NOTEWORTHY FINDINGS



### Findings



### Recommendations

**1**

SEEC did not conduct annual inventories and did not complete CO-59 reports for the fiscal years ended June 30, 2020 and 2021.

SEEC should submit an annual report of its inventory and perform an annual physical inventory as prescribed by the State Property Control Manual.

**2**

The commission did not enforce the March 31st deadline for repayment of surplus campaign funds to the Citizens' Election Fund.

SEEC should create procedures to ensure that candidate committees repay surplus grant funds by the statutory due date in accordance with Section 9-608(e) of the General Statutes. If candidate committees cannot practically meet the March 31st deadline, the commission should seek a statutory change to conform with its current practice.

**3**

We reviewed 22 candidate committee audits. The commission did not complete five audits within the statutory deadline of two months before the next election day (November 6, 2020). The commission issued the audits 193 to 423 days after their due date. The commission did not request responses to the audit findings from five candidate committees as required by the Citizens' Elections Program Guide.

SEEC should complete its post-election review of candidate committees within the statutory deadlines. The commission should also obtain timely audit responses and require repayment of grant funds to the Citizen's Election Fund in accordance with Section 9-703(a)(2) of the General Statutes, when applicable.

**4**

The commission did not file five of its required reports during the audited period.

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