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AUDIT SUMMARY

Department of Emergency Services and Public Protection

Fiscal Years Ended June 30, 2022 and 2023

ABOUT THE AGENCY



The Department of Emergency Services and Public Protection (DESPP) is responsible for protecting and improving the quality of life for all by providing a broad range of public safety services, training, regulatory guidance, and scientific services utilizing enforcement, prevention, education, and state of the art science and technology.

ABOUT THE AUDIT

We have audited certain operations of the Department of Emergency Services and Public Protection 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. 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](#)

14
Findings

9
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

1

Our review found inadequate management and control of overtime. DESPP has not updated its time and attendance policies since 2006 and 2012 to account for the 2020 implementation of Kronos, maintained inadequate records to support 220.5 hours of regular overtime and 1,051 hours of special duty overtime, and could not provide evidence of supervisory approval for 28 troopers who exceeded work restrictions on 86 occasions. Additionally, DESPP did not adequately monitor the attendance of four troopers with administrative schedules or overtime costs for 15 troopers who earned more in overtime than regular pay during the audited period.

2

Our review of three employees who received recurring bi-weekly payments found that two employees erroneously received 456 bi-weekly payments, totaling \$141,096. One employee received 161 bi-weekly payments of \$750 for retroactive pay, and another employee received 295 bi-weekly payments of \$68.97 for on call/standby pay.

3

DESPP did not promptly deactivate seven terminated employees' COLLECT system accounts. DESPP deactivated the accounts between one year and 25 days and two years and 20 days after the employees' separation from state service. We note that none of the employees logged into COLLECT following their termination. Additionally, DESPP could not provide documentation to support when it deactivated three terminated employees' COLLECT accounts.

4

As of August 2023, DESPP had not performed triennial audits of criminal justice and noncriminal justice agencies with access to the COLLECT system for three to six years and had a backlog of over 15,000 audits.

4

DESPP does not use the state's asset management system to account for its more than 5,000 weapons. Additionally, DESPP does not track each weapon's cost, acquisition, or disposal information and did not reconcile the \$1,832,835 variance between its weapons inventory records and the state's accounting system.

5

Our review of 21 expenditure transactions found that DESPP did not properly commit funds for eight expenditure transactions, totaling \$199,294; could not provide evidence that it complied with state competitive procurement requirements for three expenditure transactions, totaling \$38,810; improperly hired a personal service contractor for audit services valued at \$97,605; and could not provide two signed contracts for services valued at \$235,712.



Recommendations

DESPP should strengthen internal controls to ensure it promptly updates attendance policies and procedures to reflect significant changes impacting its internal control system, maintains adequate documentation to support overtime, and monitors for compliance with work and scheduling restrictions. The department should also monitor its staffing levels and ensure that it can meet scheduling requirements without incurring significant overtime costs.

DESPP should strengthen internal controls to ensure the accuracy of additional payroll amounts. The department should recover any related overpayments.

DESPP should strengthen the information technology security program for the Connecticut On-Line Law Enforcement Communications Teleprocessing system to ensure compliance with the Federal Bureau of Investigation's Criminal Justice Information Services Security Policy.

DESPP should improve internal controls over weapons by ensuring that it tracks and accounts for all weapons in accordance with the State Property Control Manual.

DESPP should strengthen internal controls to ensure it commits sufficient funds prior to incurring obligations, competitively procures goods and services, and properly executes contracts and personal service agreements.