



AUDIT SUMMARY

Department of Energy and Environmental Protection
Council on Environmental Quality
Office of Consumer Counsel
Connecticut Siting Council

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Fiscal Years Ended June 30, 2021 and 2022

ABOUT THE AGENCY



The Department of Energy and Environmental Protection (DEEP) has jurisdiction over all matters relating to the preservation and protection of the air, water, and other natural resources of the State of Connecticut. The principal areas of operation, stated in terms of broad purpose, are as follows: conservation of land and water resources, parks and recreation, fish and wildlife, water resource management, solid waste management, air and water pollution, geological survey, and energy efficiency.

The Council on Environmental Quality, the Office of Consumer Counsel, and the Connecticut Siting Council are each within DEEP for administrative purposes only.

ABOUT THE AUDIT

We have audited certain operations of the Department of Energy and Environmental Protection, the Council on Environmental Quality, the Office of Consumer Counsel, and the Connecticut Siting Council 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, 2021 and 2022. 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.

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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

The Department of Energy and Environmental Protection (DEEP) placed one employee on paid administrative leave, pending criminal charges, for more than the allowable 30 days. The employee received \$114,983 in paid administrative leave over 19 months. Of this amount, \$109,239 should not have been allowed because it exceeded 30 days. DEEP also placed one employee on paid administrative leave for 11 days but lacked supporting documentation.

DEEP should comply with requirements concerning employees placed on paid leave as provided for under Section 5-240-5a of the State Regulations.

2

We reviewed time reporting by 13 Environmental Conservation officers during 32 pay periods and compared the information to their vehicle GPS data and noted in 70 instances, involving nine officers, the start or end time on the computer-aided dispatch log differed by more than 30 minutes from the vehicles start/stop time. In 33 of these instances, involving five officers, the start/stop time differed by more than one hour. In 11 instances, involving three officers, the vehicle stopped at the officer's home for greater than one-hour during their shift.

DEEP should improve internal controls over its monitoring of Environmental Conservation Police to ensure the time reported by its officers is accurate and supported.

3

DEEP does not have an adequate process to report required matters to the Auditors of Public Accounts and the State Comptroller in accordance with Section 4-33a of the General Statutes. DEEP reported three losses to the Auditors of Public Accounts in fiscal year 2022 and none in fiscal year 2021. The department did not promptly report these losses, with delays ranging from 20 days to two and a half years. We also identified several unreported losses.

DEEP should promptly notify the Auditors of Public Accounts and the Office of the State Comptroller of any losses and irregular handling of funds in accordance with Section 4-33a of the General Statutes.

4

DEEP did not complete mileage logs for all its vehicles. We found the department had 502 vehicles in April 2022, however, only 293 mileage logs were on file. DEEP also does not have an adequate system for managing fuel usage as its fueling stations are antiquated. We noted discrepancies between manual entries on fuel logs and internal spreadsheets.

DEEP should ensure that monthly mileage logs are prepared and approved for all its vehicles. The department should also upgrade its fueling stations to better account for fuel, or close its stations and require employees to use Department of Transportation facilities. The department should ensure that employees accurately complete fuel logs and include equipment numbers on all entries.

5

Our review of 293 vehicle mileage reports completed for April 2022 disclosed 105 instances in which a vehicle was used five times or less during the month. This included 36 instances in which a vehicle had no reported use. Our review of controls over vehicle maintenance noted that DEEP does not have a fleet management system to manage vehicle costs. DEEP employees prepare a Vehicle/Equipment/Facility Repair Request form listing the work requested and completed, but the department does not centrally track forms.

DEEP should analyze its vehicle inventory and determine the number of vehicles it needs to operate efficiently. The department should improve its vehicle maintenance system by acquiring software to track its vehicle repair and maintenance costs.