



# AUDIT SUMMARY

## Department of Energy and Environmental Protection

Council on Environmental Quality  
Office of Consumer Counsel  
Connecticut Siting Council

Fiscal Years Ended June 30, 2023 and 2024

### 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, 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](#)

 **17**  
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.

 **16**  
Repeat Findings

## NOTEWORTHY FINDINGS



### Findings

The Department of Energy and Environmental Protection (DEEP) lacked supporting documentation for all six employees on paid leave during the audited period, including notice to the employee detailing the reason for the leave.

In five instances, employees remained on leave beyond the 30-day limit. These employees received \$117,166 in paid administrative leave, of which \$75,849 should not have been allowed because it exceeded 30 days.

We reviewed time reporting by ten Environmental Conservation officers during 26 pay periods and compared information to their vehicle GPS data.

We noted 33 instances in which shift start or end times on the computer-aided dispatch (CAD) log differed by more than 30 minutes from the vehicles start/stop times. We also noted 14 instances, involving three officers in which the vehicle stopped at the officer's home or a non-work-related location for greater than one hour.

In 13 timesheets submitted by six officers, the hours reported were greater than hours supported through GPS or CAD logs.

DEEP lacks a consistent policy to document advance supervisory approval of overtime or compensatory time for non-emergency personnel. We reviewed 25 employees in non-emergency positions and noted seven instances in which DEEP lacked support for the request and two instances in which the request was not signed by a supervisor. These instances involved \$26,169 in overtime pay and the accrual of 69 hours of compensatory time. In addition, we reviewed compensatory time plans in Core-CT for 20 employees and noted that seven were enrolled in the wrong plan.

We reviewed 15 instances in which an annual evaluation was required for a managerial employee. DEEP did not provide support for 14 of these evaluations.

Our review of 403 vehicle mileage reports completed for February 2024 disclosed 177 instances in which a vehicle was used five times or less during the month. This included 61 instances in which a vehicle had no reported use at all. It appears DEEP is underutilizing vehicles.

Our review of controls over vehicle maintenance noted that DEEP does not have a fleet management system to oversee 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 these forms.

DEEP did not complete mileage logs for all its vehicles. As of February 2024, the department listed 550 owned or leased vehicles. However, only 403 mileage logs were on file. In addition, 29 mileage logs lacked a supervisor's signature.



### Recommendations

DEEP should comply with the requirements concerning employees placed on paid leave as provided for under Section 5-240-5a of the State Regulations (Recommendation 1).

DEEP should improve internal controls over its monitoring of Environmental Conservation Police to ensure the time reported by its officers is accurate and supported (Recommendation 3).

DEEP should revise its overtime and compensatory time policy for non-emergency personnel to document the preapproval of overtime and compensatory time. The documentation should include the reason for the time and justification as to why the work cannot be performed during regular hours. The department should also ensure employees are enrolled in the correct compensatory time plan in accordance with their bargaining unit contracts (Recommendation 2).

DEEP should ensure that it prepares annual performance evaluations for all managers using the Performance Assessment and Recognition System (Recommendation 4).

DEEP should analyze its vehicle inventory to determine the optimal amount 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 (Recommendation 11).

DEEP should ensure that monthly mileage logs are prepared and approved for all its vehicles (Recommendation 12).