



AUDIT SUMMARY

Office of State Ethics

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Fiscal Years Ended June 30, 2022 and 2023

ABOUT THE AGENCY



The mission of the Office of State Ethics (OSE) is to practice and promote the highest ethical standards and accountability in state government by providing education and legal advice, ensuring disclosure, and impartially enforcing the Codes of Ethics. In addition, the Citizens Ethics Advisory Board (CEAB) within the Office of State Ethics adjudicates cases brought under the Code of Ethics, determines findings of violations, and issues advisory opinions.

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ABOUT THE AUDIT

We have audited certain operations of the Office of State Ethics 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. Office's internal controls over significant management and financial functions;
2. Office's compliance with policies and procedures internal to the office 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 and instances of noncompliance with laws, regulations, or policies.

NOTEWORTHY FINDINGS



1

The Office of State Ethics (OSE) did not include \$17,545 in noncapitalized software on the CO-59 property control report for the fiscal year ended June 30, 2023.

OSE should strengthen internal controls to ensure it accurately accounts for its software inventory as prescribed by the Office of the State Comptroller's property control requirements.

2

Our review of the Office of State Ethics revenue deposits disclosed that OSE posted 40 deposits, totaling \$51,346, to Core-CT between two to 28 days late.

The Office of State Ethics should strengthen internal controls to ensure that it promptly records receipts in Core-CT in accordance with Section 4-32 of the General Statutes.

