



AUDIT SUMMARY

Office of State Ethics

www.cga.ct.gov/apa

Fiscal Years Ended June 30, 2020 and 2021

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.

ABOUT THE AUDIT

We have audited certain operations of OSE 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, 2020 and 2021. 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, and policies.

NOTEWORTHY FINDINGS



Findings

1

OSE did not promptly submit CO-59 inventory reports to the Office of the State Comptroller for the fiscal years ended June 30, 2020 and 2021, understating its equipment balance by \$5,335 in each report. OSE did not perform a physical inventory for fiscal year 2021.

2

Our examination revealed the Office of State Ethics posted six of ten receipts totaling \$21,000 to Core-CT two to ten business days late.



Recommendations

OSE should strengthen internal controls to ensure that it accurately completes and promptly submits its CO-59 inventory report to the Office of the State Comptroller and performs an annual physical inventory as prescribed by the State Property Control Manual.

OSE should strengthen controls to ensure that it promptly posts its receipts in accordance with the Office of the State Comptroller's Accounting Manual.



6 of 10

selected receipts
were posted late to

Core-CT