



AUDIT SUMMARY

Freedom of Information Commission

www.cga.ct.gov/apa

Fiscal Years Ended June 30, 2020 and 2021

ABOUT THE AGENCY



The Freedom of Information Commission (FOIC) is charged with overseeing the public's access to the records and meetings of all public agencies. The commission investigates alleged violations of the freedom of information statutes. It is empowered to hold hearings, subpoena witnesses, require production of records, and issue orders.

ABOUT THE AUDIT

We have audited certain operations of the FOIC 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. Commission's internal controls over significant management and financial functions;
2. Commission's compliance with policies and procedures internal to the commission 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 one internal control deficiency and one instance of noncompliance with laws, regulations, or policies.

NOTEWORTHY FINDING



Finding

1

The commission did not promptly submit its CO-59 reports for the fiscal years ended June 30, 2020 and 2021. The commission understated equipment ending balances by \$6,105 and did not include \$28,608 in licensed software for both years. In addition, the commission did not conduct a physical inventory for the fiscal year ended June 30, 2021.



Recommendation

The commission should strengthen internal controls to ensure it accurately accounts for its inventory as prescribed by the State Property Control Manual.

<p>2 prior audit  RECOMMENDATIONS have been resolved</p>	<p>The commission should ensure that its employees comply with all personal use of state equipment policies.</p>	
	<p>The commission should review and update its employee handbook and policies and procedures manual to reflect policy and procedural changes.</p>	