



AUDIT SUMMARY

Freedom of Information Commission

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Fiscal Years Ended June 30, 2022 and 2023

ABOUT THE AGENCY



The mission of the Freedom of Information Commission (FOIC) is to ensure citizen access to the records and meetings of all public agencies in Connecticut in support of the public's right to know. 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 Freedom of Information Commission 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. 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](#)

1 Finding

1 Repeat Finding

Our audit identified one finding involving an internal control deficiency and an instance of noncompliance with laws, regulations, or policies.

NOTEWORTHY FINDING



Finding

1

The Freedom of Information Commission (FOIC) did not properly include \$18,412 in software (\$8,929 capitalized and \$9,483 noncapitalized) on its CO-59 property control report, for the fiscal year ended June 30, 2023. We noted that the commission kept three assets, totaling \$26,345, on its inventory records between 96 and 160 days after their final disposition.



Recommendation

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

3 assets
totaling
\$26,345

kept on inventory records
between
96
and
160

days
after final disposition