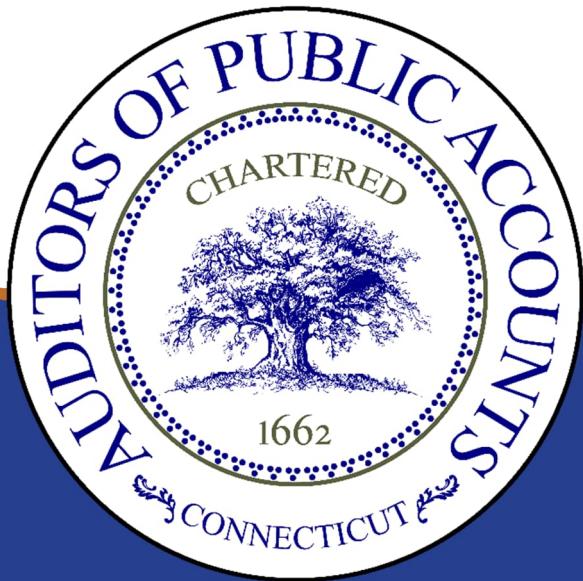


AUDITORS' REPORT

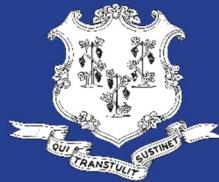
Department of Aging and Disability Services

FISCAL YEARS ENDED JUNE 30, 2023 AND 2024



STATE OF CONNECTICUT
Auditors of Public Accounts

JOHN C. GERAGOSIAN
State Auditor



CRAIG A. MINER
State Auditor

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STATE OF CONNECTICUT



AUDITORS OF PUBLIC ACCOUNTS

JOHN C. GERAGOSIAN

STATE CAPITOL
210 CAPITOL AVENUE
HARTFORD, CONNECTICUT 06106-1559

CRAIG A. MINER

December 17, 2025

INTRODUCTION

We are pleased to submit this audit of the Department of Aging and Disability Services (ADS) for the fiscal years ended June 30, 2023 and 2024 in accordance with the provisions of Section 2-90 of the Connecticut General Statutes. Our audit identified internal control deficiencies and instances of noncompliance with laws, regulations, or policies.

The Auditors of Public Accounts wish to express our appreciation for the courtesies and cooperation extended to our representatives by the personnel of the Department of Aging and Disability Services during the course of our examination.

The Auditors of Public Accounts also would like to acknowledge the auditors who contributed to this report:

Xiaofeng Chen
Bruce Vaughan

A handwritten signature in black ink that reads "Bruce C. Vaughan".

Bruce Vaughan
Principal Auditor

Approved:

A handwritten signature in black ink that appears to read "John C. Geragosian".

John C. Geragosian
State Auditor

A handwritten signature in black ink that appears to read "Craig A. Miner".

Craig A Miner
State Auditor

STATE AUDITORS' FINDINGS AND RECOMMENDATIONS

Our examination of the records of the Department of Aging and Disability Services disclosed the following five recommendations, of which one was repeated from the previous audit.

Finding 1

Inadequate Controls over Overtime Authorization

Criteria	The Department of Aging and Disabilities Services policy requires employees to submit overtime request forms and receive prior approval from the commissioner. Supervisors or managers must identify the need for overtime on the request form.
Condition	Article 16, Section Five of the Administrative and Residual (P-5) bargaining unit contract states that employees above a salary grade of 24 are exempt from earning overtime. They are eligible for overtime during a national or state emergency or when the Office of Policy and Management (OPM) has given them prior approval.
Context	Our review of ten employees who earned 166.25 hours of overtime disclosed that the commissioner did not approve the requests for four employees who earned 83 overtime hours. In addition, one of the four employees earned more than the maximum 20 hours of their requested overtime.
Effect	The department did not obtain prior OPM approval for an exempt employee who earned overtime. During the audited period, the employee earned 155.50 hours of overtime, totaling \$10,298.
Cause	Managers failed to obtain the commissioner's approval before allowing employees to work overtime. Management also failed to obtain OPM approval for an exempt employee earning overtime.

Prior Audit Finding	This finding has been previously reported in the last audit report covering the fiscal years 2021 through 2022.
Recommendation	The Department of Aging and Disability Services should strengthen internal controls to ensure management preapproves overtime requests in accordance with the department's policy and bargaining unit agreement.
Agency Response	"We agree with this finding. Per the previous finding response provided May of 2024, the Department of Aging and Disability Services immediately strengthened internal controls to ensure supervisors, and the Commissioner pre-approve overtime requests. The Department routinely runs overtime reports and reviews them to make sure overtime approval is on file and supporting documentation retained in the payroll unit with proper approvals. The audit samples tested in this audit included pay period end dates of 12/1/2022-12/24/2023 which was prior to the implementation of ADS corrective actions from the last audit."

Finding 2

Inadequate Controls of Timesheet Approval

Criteria	Proper internal controls require supervisors to review and approve employee timesheets at the end of each pay period to ensure accuracy and completeness.
Condition	We reviewed the attendance records of ten employees who charged holiday time on non-holidays and found that the department incorrectly coded 85.25 hours to holiday on non-holidays for seven employees. Upon our notification, the agency corrected the coding.
Context	During the audited period, 18 employees charged 165.25 hours of holiday coding on non-holidays. We used the haphazard method to select ten employees who charged 107.25 hours of holiday coding on non-holidays for review. We selected five employees from each fiscal year.
Effect	Inaccurate attendance records could result in employees being compensated for unearned time.
Cause	Department supervisors failed to properly review and approve employee timesheets.
Prior Audit Finding	This finding has not been previously reported.

Recommendation	The Department of Aging and Disability Services should strengthen internal controls over reviewing and approving timesheets to reduce the risk of errors and potential overpayments.
Agency Response	"We agree with this finding. Effective immediately, we will require all supervisors to review core time sheet approval training documents in CORE CT to ensure accurate timesheet coding and approval procedures are followed. In addition, the Department will implement an additional layer of review, wherein the Payroll FAO and payroll support FAO will conduct periodic spot checks on timesheet coding particularly around holidays to identify and correct errors before payroll is finalized. ADS is committed to strengthening our internal controls to ensure accuracy and prevent potential overpayments."

Finding 3

Lack of Control Over Asset Purchases

Criteria	Section 4-36 of the General Statutes requires each state agency to establish and maintain inventory records in the form prescribed by the State Comptroller.
Condition	<p>Chapter 5 of the State Property Control Manual requires that an agency's property control records contain the asset's specific location, manufacturer, serial number (if applicable), and complete and accurate expenditure coding. The manual also requires every agency to conduct an annual physical inventory to accurately track and account for assets as of June 30th.</p> <p>We reviewed 20 asset purchases, totaling \$79,809, and noted the following:</p> <ul style="list-style-type: none"> • We could not locate seven assets, totaling \$38,294, during our physical inspection. • The department coded five items, totaling \$25,653, to incorrect asset accounts. • Twelve assets, totaling \$65,675, lacked required asset information in Core-CT, such as the location, serial number, or model number. • Asset information did not match Core-CT records for eight out of located 13 assets, totaling \$31,861. <p>In addition, we also reviewed 56 voucher payments, totaling \$162,655, that were coded as assets but had no issued asset</p>

identification numbers. We noted that the department incorrectly coded 37 items, totaling \$105,767. Of the 37 items, 36 were not assets, but were coded to asset accounts. One \$6,485 item should have been coded to capital equipment but was coded to controllable items and was not tagged.

Context	During fiscal years 2023 and 2024, the department purchased \$548,093 and \$123,557 in assets, respectively. We judgmentally selected 20 asset purchases totaling \$79,809 for review. We selected ten assets of varying dollar amounts from each fiscal year. We also queried Core-CT and identified 56 voucher payments that were coded as assets but were not assigned an asset identification number.
Effect	Control deficiencies over asset management decrease the department's ability to properly safeguard assets and reduce the accountability of its property records. The department did not comply with the requirements of the State Property Control Manual.
Cause	The department does not have adequate controls and oversight over asset management.
Prior Audit Finding	This finding has not been previously reported.
Recommendation	The Department of Aging and Disability Services should strengthen internal controls over asset management purchases to safeguard assets and ensure compliance with the requirements of the State Property Control Manual.
Agency Response	"We agree with this finding. The agency purchases equipment and property for client use and services that should not be included in the agency's inventory. A full review of all capital and controllable assets will be conducted by June 30 th , 2026. Discrepancies between physical assets and Core-CT records will be documented and reconciled, including updating missing or incorrect asset information (e.g., serial number, location, model). In addition, staff will undergo retraining on proper asset coding procedures by September 30th, with specific emphasis on identifying if item is for client use or agency use then coding capital assets and controllable property accurately in accordance with the State Property Control Manual. Lastly, Internal asset management policies will be revised by June 30, 2026, to include updated procedures for asset tagging, record maintenance, and voucher review prior to Core-CT entry. ADS is committed to improving our internal controls and ensuring full compliance with the State Property Control Manual."

Finding 4

Lack of Control Over Asset Disposal

Criteria	<p>The State Property Control Manual and the Department of Administration Services (DAS) Surplus Administration require the state agency to affix the surplus system-generated auction number to the corresponding inventory items when retiring an asset in Core-CT. Assets should remain on the agency's inventory record until its final disposition (i.e., a buyer picks it up and all paperwork has been processed) or DAS Surplus Administration approves it as scrap.</p> <p>Agencies should maintain adequate documentation to establish an audit trail and ensure the proper disposition of state property. Agencies should promptly remove disposed items from their inventory listing to ensure accurate reporting.</p>
Condition	<p>Our review of 20 judgmentally selected assets that were disposed of during the audited period disclosed that:</p> <ul style="list-style-type: none">• The department did not provide adequate documentation to determine if seven assets, totaling \$51,674, were properly disposed. The department did not update the surplus system-generated auction number to the corresponding inventory items when retiring assets in Core-CT.• The department did not promptly retire 13 assets in Core-CT. The department listed them in Core-CT 93 to 1312 days (three months to two and a half years) after the auction.
Context	<p>During fiscal years 2023 and 2024, there were 208 retired assets totaling \$377,618 and 86 retired assets totaling \$348,773, respectively. We judgmentally selected 20 retired assets totaling \$163,245 for review. We selected ten assets of varying dollar amounts from each fiscal year.</p>
Effect	<p>Deficient recordkeeping reduces the department's accountability over asset disposal, because there was no audit trail to verify whether the disposal followed state policy.</p> <p>The failure to promptly remove disposed assets from the agency's inventory list may result in inaccurate reporting.</p>
Cause	<p>The department does not have adequate controls and oversight over asset management.</p>
Prior Audit Finding	<p>This finding has not been previously reported.</p>

Recommendation	The Department of Aging and Disability Services should improve internal controls over asset disposals to ensure compliance with the policies and procedures in the State Property Control Manual. The department should promptly remove disposed assets from its inventory in Core-CT.
Agency Response	"We agree with this finding. Effective immediately, the department will review the process for retired assets and provide training to new staff and current staff involved in asset management and disposition in central office and in our regional offices. Training to be completed by January 31, 2026. The department's internal procedures for asset disposal will also be updated by January 31, 2026, to reflect stronger documentation standards and specific deadlines for Core-CT retirement. The Department of Aging and Disability Services is committed to strengthening its asset disposal processes."

Finding 5

Lack of Control Over Physical Inventory

Criteria	Section 4-36 of the General Statutes requires each state agency to establish and maintain inventory records in the form prescribed by the State Comptroller.
	Chapter 2 of the State Property Control Manual requires that state agencies use the Core-CT Asset Management Module as their property control system to record and control all property owned by and/or in the custody of a state agency.
	Chapter 5 of the State Property Control Manual requires that an agency's property control records contain the asset's specific location, manufacturer, serial number (if applicable), and complete and accurate expenditure coding. The manual also requires every agency to conduct an annual physical inventory to accurately track and account for assets as of June 30 th .
Condition	<p>Our review of the department's annual physical inventory disclosed that 165 assets purchased on or before June 30, 2024, were not confirmed during the annual inventory in fiscal year 2024. Of the 165 assets, 66 were received but not in service. Many of them appeared to be parts or small supplies rather than controllable assets.</p> <p>Our review of required asset data for current assets disclosed that 42 assets purchased during fiscal year 2023 and 2024 did not have required data, including location, manufacturer, and serial number in Core-CT asset module.</p>

	We selected 15 assets during our physical inventory site visits and noted that two out of ten controllable assets were not included in the department's inventory records or Core-CT asset management module.
Context	As of January 15, 2025, the agency had 2,039 assets. We identified 165 assets purchased on or before June 30, 2024, that were not inventoried during fiscal year 2024. We also queried Core-CT and identified 42 assets purchased during fiscal year 2023 and 2024 that did not have required data. We used the haphazard method to select assets during our site visit.
Effect	Control deficiencies with the department's physical inventory process decreases its ability to accurately report assets to the Comptroller. The department did not comply with the requirements of the State Property Control Manual.
Cause	The department does not have adequate controls or a review process for assets purchases to confirm their accuracy.
Prior Audit Finding	This finding has not been previously reported.
Recommendation	The Department of Aging and Disability Services should strengthen internal controls over physical inventory procedures to provide accurate reporting and ensure compliance with the requirements of the State Property Control Manual.
Agency Response	"We agree with this finding. All 66 items identified during the audit were placed in service and all 165 assets were included in the FY25 Annual inventory. Due to the nature of client services provided by ADS, client technology purchases will not appear in inventory. Procedures are being updated to require mandatory entry of all minimum required asset data in Core-CT by fiscal staff, including serial number, manufacturer, location, and expenditure code. Staff will be trained on the definition and handling of controllable assets by September 30, 2025, including when a purchase is made for client services vs agency use. In addition, the Asset Management Fiscal Administrative Officer has been assigned to oversee Core-CT updates, physical verifications, and staff support. The Department of Aging and Disability Services is committed to improving the accuracy, timeliness, and completeness of our asset records to protect public property and uphold transparency."

STATUS OF PRIOR AUDIT RECOMMENDATIONS

Our [prior audit report](#) on the Department of Aging and Disability Services contained three recommendations. Two have been implemented or otherwise resolved and one has been repeated or restated with modifications during the current audit.

Prior Recommendation	Current Status
The Department of Aging and Disability Services should strengthen internal controls and document management review to ensure it accurately makes separation payments in accordance with Section 5-247 of the General Statutes. The department should recover any overpayments.	RESOLVED
The Department of Aging and Disability Services should strengthen internal controls to ensure management preapproves overtime requests in accordance with policy. The department should retain supporting documentation.	REPEATED Modified Form Recommendation 1
The Department of Aging and Disability Services should strengthen internal controls to ensure that it enrolls employees in the correct compensatory time plan, obtains and retains prior authorization for compensatory time, and properly monitors compensatory time expiration.	RESOLVED

OBJECTIVES, SCOPE, AND METHODOLOGY

We have audited certain operations of the Department of Aging and Disability Services 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.

In planning and conducting our audit, we focused on areas of operations based on assessments of risk and significance. We considered the significant internal controls, compliance requirements, or management practices that in our professional judgment would be important to report users. The areas addressed by the audit included payroll and personnel, purchasing and expenditures, asset management and reporting systems. We also determined the status of the findings and recommendations in our prior audit report.

The Department of Administrative Services administers Human Resources for the Department of Aging and Disability Services. Our audit reviewed these functions, based on assessments of risk and significance, as they relate to the Department of Aging and Disability Services. Our review did not include reviewing other aspects of the Department of Administrative Service's operations.

Our methodology included reviewing written policies and procedures, financial records, meeting minutes, and other pertinent documents. We interviewed various personnel of the department and certain external parties. We also tested selected transactions. This testing was not designed to project to a population unless specifically stated. We obtained an understanding of internal controls that we deemed significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We tested certain of those controls to obtain evidence regarding the effectiveness of their design and operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of contracts, grant agreements, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

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.

The accompanying financial information is presented for informational purposes. We obtained this information from various available sources including the department's management and state information systems. It was not subject to our audit procedures. For the areas audited, we:

1. Identified deficiencies in internal controls;

2. Identified apparent noncompliance with laws, regulations, contracts and grant agreements, policies, or procedures; and
3. Did not identify a need for improvement in management practices and procedures that we deemed to be reportable.

The State Auditors' Findings and Recommendations section of this report presents findings arising from our audit of the Department of Aging and Disability Services.

ABOUT THE AGENCY

Overview

The [Department of Aging and Disability Services](#) primarily operates under Title 17a, Chapter 319l, Sections 17a-780 through 17a-886 of the General Statutes. The department is responsible for providing services to the deaf and hearing impaired, the blind and visually impaired, older adults, and rehabilitation services.

The Department of Aging and Disability Services' mission is to maximize opportunities for the independence and wellbeing of people with disabilities and older adults in Connecticut. The department provides a wide range of services to individuals with disabilities who need assistance in maintaining or achieving their full potential for self-direction, self-reliance, and independent living. It also ensures that Connecticut seniors have access to supportive services necessary to live with dignity, security, and independence.

Organizational Structure

The Governor appointed Amy Porter as commissioner of the Department of Aging and Disability Services on July 1, 2012 in accordance with the provisions of Sections 4-5 to 4-8 of the Connecticut General Statutes. Commissioner Porter served throughout the audited period and continues to serve in that capacity.

As of June 30, 2024, ADS had approximately 385 employees, and is comprised of five bureaus:

- Rehabilitation Services
- Education and Services for the Blind
- Disability Determination Services
- Aging Services
- Organizational Support

The Bureau of Rehabilitation Services aims to help individuals with disabilities work competitively and live independently. The Vocational Rehabilitation Program helps individuals with disabilities to prepare for, obtain, maintain, or advance in employment. The bureau provides many individualized services, including vocational counseling, job search assistance, school-to-work transition services, skills training and career education in college or vocational schools, vehicle and home modifications, and help accessing other programs and services.

The Bureau of Education and Services for the Blind (BESB) is the state's leader for the coordination and provision of services to Connecticut residents who are legally blind or have significant visual impairments. BESB has four programs that provide a full range of services to clients of all ages:

- The Independent Living Services - Adult Services Program serves as the central intake for clients and provides independent living training to adults to assist them with maintaining independence within their home and the community.

- The Children's Services Program provides educational services to children who are legally blind, deaf-blind, and visually impaired. BESB staff work directly with infants, toddlers and preschool children at home and in educational settings. BESB works with school-aged children in school, special-needs programs, and at home. The program also provides educational opportunities for parents, school district staff, and community providers on best practices for working with children and students who are blind or visually impaired.
- The Vocational Rehabilitation Program provides opportunities for people who are legally blind to acquire training and skills to obtain, retain, and advance into competitive and integrated employment. The program also provides technical assistance and job candidate referral services to employers across the state.
- The Business Enterprise Program offers opportunities to people who are blind to become entrepreneurs and operate businesses that range from gift shops to full scale restaurants.

The Bureau of Disability Determination Services (DDS) determines the medical eligibility of Connecticut residents who have applied for cash benefits under the disability programs administered by the Social Security Administration (SSA). In accordance with SSA rules and regulations, DDS determines eligibility for the Social Security Disability Insurance and Supplemental Security Income programs.

The Bureau of Aging Services is administratively divided into two sections: The State Unit on Aging and the Long Term Care Ombudsman Program.

The State Unit on Aging ensures that elders have access to the services to live independently. The unit is responsible for planning, developing, and administering a service delivery system for older persons. The unit administers Older Americans Act programs for supportive and in-home services, as well as congregate and home-delivered meals. It also administers programs that provide senior community employment, health insurance counseling, and caregiver respite care. To assist in meeting these goals, the unit works closely with Connecticut's five area agencies on aging, municipal agents for the elderly, and senior centers.

The Long Term Care Ombudsman Program advocates for residents of skilled nursing and residential care homes, and assisted living facilities. It also advocates for systemic changes in policy and legislation to protect the health, safety, welfare, and rights of those residents.

The Bureau of Organizational Support is a centralized business services unit that supports all the department's programs. It is responsible for all fiscal and information technology functions.

Significant Legislative Changes

Notable legislative changes that took effect during the audited period are presented below:

- **Public Act 23-48 (Section 6)**, effective October 1, 2023, required the establishment of a dementia services coordinator within the Department of Aging and Disability Services.
- **Public Act 23-137 (Section 19)**, effective June 27, 2023, required the ADS Commissioner to study the higher prevalence of Alzheimer's disease, dementia, and other related conditions in people with intellectual or developmental disabilities and determine whether public or private programs adequately address them. The act also required the ADS commissioner to report on the study to the Aging, Appropriations and Human Services committees by June 1, 2024.
- **Public Act 23-204 (Section 290)**, effective October 1, 2023, transferred responsibility for administering the long-term care outreach program, including the responsibility for informing the public about long-term care insurance, from ADS to the Office of Policy and Management.

- **Public Act 24-39 (Section 14 & 17)**, effective May 21, 2024, required the ADS commissioner to study reimbursement rate options for nonparent caretaker relatives receiving Temporary Family Assistance benefits from the Department of Social Services and report on the study to the Aging and Human Services committees by January 1, 2025. Section 17, effective October 1, 2024, required the ADS commissioner to create a directory of municipal agents with contact information and post it on the ADS website by January 1, 2025.
- **Public Act 24-58 (Section 4)**, effective July 1, 2024, established the Complex Rehabilitation Technology and Wheelchair Repair Advisory Council to monitor wheelchair repairs and make recommendations to shorten repair times. The ADS commissioner (or a designee) and a council member chosen by a majority of the members must serve as the council's chairpersons and schedule the first meeting by September 1, 2024. The council must meet at least monthly.
- **Public Act 24-81 (Section 65 & 68)** effective July 1, 2024, established the Bureau of Services for Persons who are Deaf, Deafblind or Hard of Hearing within ADS and required the department to hire a bureau director who reports to the ADS commissioner by October 1, 2024. The act also renamed the advisory board from the Advisory Board for Persons who are Deaf, Hard of Hearing or Deafblind to the Advisory Board for Persons who are Deaf, Deafblind or Hard of Hearing, made conforming changes, and changed the composition of the board. The act required the bureau director to serve as the advisory board's administrator beginning October 1, 2024. Section 68, effective October 1, 2024, directed each state agency to appoint an employee to serve as a point of contact for concerns related to persons who are deaf, deafblind, or hard of hearing and required such employee to collaborate with the director of the Bureau of Services for Persons Who Are Deaf, Deafblind or Hard of Hearing.
- **Public Act 24-99, (Sections 1, 3, and 4)** effective July 1, 2024, and **(Section 2)** effective June 4, 2024, made various changes to the elderly nutrition program's funding and administration, including coordination with the Supplemental Nutrition Assistance Program (SNAP).

Boards, Commissions, Committees, and Councils

Name	General Statute Section	Statutory Responsibilities
<u>Advisory Board for Persons Who are Blind or Visually Impaired</u>	§17a-810	Serves as an advisor to ADS in fulfilling its responsibilities in providing services to the blind and visually impaired.
<u>State Rehabilitation Council (Bureau of Rehabilitation Services)</u>	Federal Rehabilitation Act of 1973, Section 105	Provides advice and guidance to the Bureau of Rehabilitation Services and others regarding coordination and effectiveness of programs and strategies to promote competitive employment for persons with disabilities.
<u>State Rehabilitation Council (Bureau of Education and Services for the Blind)</u>	Federal Rehabilitation Act of 1973, Section 105	Provides advice to the Bureau of Education and Services for the Blind. Works in partnership with ADS to develop and review priorities, evaluate the effectiveness of programs, and evaluates the outcomes achieved by individuals receiving services.

<u>State Independent Living Council</u>	§17a-794	Consults with, advises, and makes recommendations to ADS concerning independent living and related policy, management, and budgetary issues. Advances the principles and philosophy of independent living for all citizens with disabilities.
<u>Assistive Technology Advisory Council</u>	US Code Title 29 Chapter 31 Section 3003	Provides consumer responsive/driven advice to ADS for planning and implementation of activities carried out through grants received for assistive technology.
<u>Statewide Committee of Blind Vendors</u>	§17b-615	Participates in administrative decisions and policy and program development decisions affecting the state's vending facility program.
<u>Deaf-Blind Advisory Committee</u>	§17a-810	Formulates policy and planning issues that ensures specialized services are available to meet the individualized needs of eligible people who are deaf-blind.

Financial Information

General Fund Receipts

A summary of General Fund receipts during the audited period as compared to the preceding fiscal year follows:

	Fiscal Year Ended June 30,		
	2022	2023	2024
Other Fees - Clerical Services	\$ 114	\$ -	\$ -
Auction Sales	-	2,730	3,581
Sale of Property	1,823	288	-
Refunds of Prior Year Expenditures	185,769	73,684	5,161
Total	\$ 187,706	\$ 76,702	\$ 8,742

General Fund receipts decreased during fiscal years 2023 and 2024 due to a decrease in refunds of prior year expenditures.

General Fund Expenditures

A summary of General Fund expenditures during the audited period as compared to the preceding fiscal year follows:

	Fiscal Year Ended June 30,		
	2022	2023	2024
Personal Services	\$ 6,869,706	\$ 6,608,843	\$ 6,614,314
Other Expenses	1,281,109	1,012,695	1,340,285
Educational Aid Blind/Visually Impaired Children	3,878,834	4,571,232	4,659,692
Employment Opportunities for the Blind	197,918	200,929	241,409
Vocational Rehabilitation for the Disabled	8,358,416	6,809,785	7,536,668
Programs for Senior Citizens	3,686,159	3,817,965	4,405,195
Elderly Nutrition	3,088,309	3,404,171	3,491,074
All Other	805,884	1,261,396	1,519,324
Total	\$ 28,166,335	\$ 27,687,016	\$ 29,807,961

Expenditures remained relatively steady during the audited period. Fluctuations in some service programs are normal and expected. Increases were mainly due to additional budgetary funding and increases in service needs for the elderly, seniors and services for the blind.

Special Revenue Fund Receipts

A summary of special revenue funds receipts during the audited period as compared to the preceding fiscal year follows:

	Fiscal Year Ended June 30,		
	2022	2023	2024
Federal Programs			
Rehabilitation Service Vocational Rehabilitation Grants to States	\$ 26,940,216	\$ 26,357,385	\$ 30,125,313
Social Security Disability Insurance	27,771,586	29,222,583	29,766,961
All Other Federal Programs	22,402,531	30,431,058	22,894,651
Other Restricted Contributions	1,939,604	2,265,515	2,505,863
All Other	7,487	-	-
Total	\$ 79,061,424	\$ 88,276,541	\$ 85,292,788

Receipts consisted primarily of federal grant funding provided on a cost reimbursement basis.

Special Revenue Fund Expenditures

A summary of special revenue funds expenditures during the audited period as compared to the preceding fiscal year follows:

	Fiscal Year Ended June 30,		
	2022	2023	2024
Federal Programs			
Rehabilitation Service Vocational Rehabilitation Grants to States	\$ 25,935,029	\$ 26,815,946	\$ 31,537,792
Social Security Disability Insurance	27,606,372	29,935,206	29,795,370
All Other Federal Programs	25,873,171	29,221,299	38,900,283
Other Restricted Contributions	1,548,797	1,573,603	1,736,645
All Other	1,475,888	1,877,515	1,397,687
Total	\$ 82,439,257	\$ 89,423,569	\$ 103,367,777

The growth in expenditures during fiscal year 2024 was mainly due to an increase in non-state pass through grants and other federal grants.