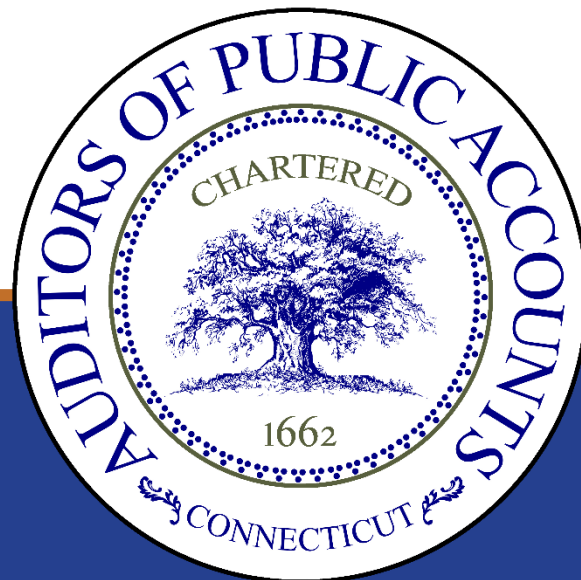


# AUDITORS' REPORT

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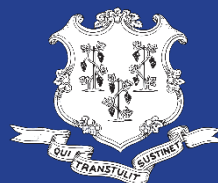
## Freedom of Information Commission

FISCAL YEARS ENDED 2020 AND 2021



**STATE OF CONNECTICUT**  
Auditors of Public Accounts

**JOHN C. GERAGOSIAN**  
State Auditor



**CLARK J. CHAPIN**  
State Auditor

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# STATE OF CONNECTICUT



## AUDITORS OF PUBLIC ACCOUNTS

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July 12, 2023

### INTRODUCTION

We are pleased to submit this audit of the Freedom of Information Commission for the fiscal years ended June 30, 2020 and 2021 in accordance with the provisions of Section 2-90 of the Connecticut General Statutes. Our audit identified one internal control deficiency and one instance 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 Freedom of Information Commission during the course of our examination.

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

Michael A. Haynes  
Edyta Lachut

A handwritten signature in black ink, appearing to read "Michael A. Haynes".

Michael A. Haynes  
Associate Auditor

Approved:

A handwritten signature in black ink, appearing to read "John C. Geragosian".

John C. Geragosian  
State Auditor

A handwritten signature in black ink, appearing to read "Clark J. Chapin".

Clark J. Chapin  
State Auditor

# STATE AUDITORS' FINDINGS AND RECOMMENDATIONS

Our examination of the records of the Freedom of Information Commission disclosed the following recommendation, which was not repeated from the previous audit:

## Finding 1

### Asset Management

<b>Criteria</b>	Section 4-36 of the General Statutes requires each state agency to establish and maintain inventory records as prescribed by the State Comptroller. The State Property Control Manual requires state agencies to reconcile and report inventory to the State Comptroller using a CO-59 Form by October 1st and perform an annual physical inventory by June 30th.
<b>Condition</b>	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.
<b>Context</b>	The commission reported \$174,315 and \$38,951 in ending equipment and software balances on its CO-59 reports for the fiscal years 2020 and 2021, respectively. The commission conducted its last physical inventory during the fiscal year ended June 30, 2020, which included 147 items. As of October 7, 2021, the commission's asset listing had 121 items.
<b>Effect</b>	Poor controls over inventory leave state property susceptible to loss or theft.
<b>Cause</b>	A lack of management oversight contributed to this condition.
<b>Prior Audit Finding</b>	This finding has not been previously reported.

## Recommendation

The Freedom of Information Commission should strengthen internal controls to ensure that it accurately accounts for its inventory as prescribed by the State Property Control Manual.

## Agency Response

"The FOIC agrees with the finding that it did not submit its CO-59 on time for the fiscal years ending June 30, 2020 and June 30, 2021 (see below for specifics related to remarks regarding appropriate completion of the CO-59 for FYs 2019, 2020 and 2021). It also agrees that it did not submit a physical inventory for fiscal year ending June 30, 2021. At the outset, it should be noted that the delay in CO-59 report submittal and the failure to file the physical inventory for FY 2021, occurred during the pandemic and during a period when the FOIC underwent a physical relocation of its offices on an expedited basis. At such time, DAS took over the identification and processing of assets that remained at the FOIC's previous location.

With regard to the statement that the FOIC failed to include \$6,104.55 on its CO-59 from the fiscal year ended 2019 resulting in understatement for its equipment balances for FYs 2020 and 2021, this is not accurate. The amount was entered manually on the report (for FY 2019) since for reasons unknown, it was not showing up on the additions report generated by CORE (an attachment was included with the CO-59 for FY 2019 to explain this circumstance, which indicated that the asset was revised in CORE and was to be captured in the CO-59 for FY 2020). When the FOIC attempted to complete the CO-59 for FY 2020 (and again for FY 2021), the numbers had not been captured. Staff engaged in numerous discussions with OSC staff to reconcile the numbers and resolve the reporting on the CO-59 for FY 2020 and FY 2021. Ultimately, the numbers were reconciled by doing an asset reassignment between the two departments. For FY 2022, CORE and the CO-59 match up. The CO-59 was submitted on time.

The statement that the FOIC did not include licensed software on its inventory is not accurate and needs clarification. The referenced \$6,230.08 software item was for 16 individual licenses; therefore the \$5,000.00 reporting threshold was not met. The other figure referenced of \$22,378.00 was incorrectly recorded by the FOIC as software. That amount was leftover for training on WorldDocs (a tool within the FOIC's case management system - LawBase) and is not for software. That figure is separate and distinct from the actual LawBase software, in the amount of \$3,590.00, which also falls under the \$5,000 threshold and does not need to be reported on the CO-59. Thus, while there was an error in recording for one of the items, it must be clarified that neither item referenced requires reporting on the CO-59.

The FOIC's inventory and CO-59 were uploaded for FY 2022 in a timely manner. The FOIC believes that both items will be accurate going forward, and timely filed."

**Auditors' Concluding  
Comments**

In spite of the efforts to manually enter and document \$6,104 in equipment costs for the fiscal year ended June 30, 2019, FOIC did not capture or include written detail on this information on its CO-59 forms for the fiscal years ended June 30, 2020 and 2021. FOIC also did not provide us with documentation to support that the software inventory was below the reporting threshold at the time of review.

# STATUS OF PRIOR AUDIT RECOMMENDATIONS

Our [prior audit report](#) on the Freedom of Information Commission contained two recommendations. Both have been implemented or otherwise resolved.

<b>Prior Recommendation</b>	<b>Current Status</b>
The Freedom of Information Commission should ensure that its employees comply with all personal use of state equipment policies.	<b>RESOLVED</b>
The Freedom of Information Commission should review and update its employee handbook and policies and procedures manual to reflect policy and procedural changes.	<b>RESOLVED</b>

# OBJECTIVES, SCOPE, AND METHODOLOGY

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, 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.

Our methodology included reviewing written policies and procedures, financial records, minutes of meetings, and other pertinent documents; interviewing various personnel of the commission, and testing selected transactions. Our 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 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. This information was obtained from various available sources including, but not limited to, the commission's management and the state's information systems, and was not subjected to the procedures applied in our audit of the department. For the areas audited, we:

1. Identified deficiencies in internal controls;
2. Identified apparent non-compliance 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 Freedom of Information Commission.



# ABOUT THE AGENCY

## Overview

The Freedom of Information Commission (FOIC) operates by the authority of Section 1-205 of the General Statutes. The commission has nine members, five appointed to four-year terms by the Governor with the advice and consent of either house of the General Assembly, and four appointed to two-year terms by the Senate President, House Speaker, and Senate and House Minority Leaders. The 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.

## Organizational Structure

FOIC operates under the executive branch. The commission appoints its executive director and general counsel, a classified employee subject to the civil service rules. Colleen Murphy has served as the FOIC executive director and general counsel since February 1, 2006. The commission's [website](#) contains additional information about the commission, including a list of commission members.

## Significant Legislative Changes

Notable legislative changes are presented below:

- **Public Act 20-1 (Section 8) of the July Special Session**, effective July 31, 2020, amended Section 5-278 of the General Statutes to ensure that records of state employee disciplinary matters or alleged misconduct can no longer be shielded from disclosure pursuant to any collective bargaining agreement or arbitration award.
- **Public Act 21-2 (Section 104) of the June Special Session**, effective July 6, 2021, limited disclosure of certain voter registration information.
- **Public Act 21-120 (Section 6)**, effective June 23, 2021, expanded the current exemption from disclosure in Section 1-210(b)(28) of the General Statutes to include potential claims of faulty or failing concrete foundations in residential buildings, and research records provided to constituent units of higher education.

## Financial Information

### General Fund Receipts and Expenditures

General Fund receipts were \$100, \$0, and \$195 for the fiscal years ended June 30, 2019, 2020 and 2021, respectively. They included civil penalties, copying fees, and refunds of prior year expenditures. General Fund expenditures were as follows:

<b>General Fund Expenditures:</b>	<b>Fiscal Year</b>		
	<b>2018 – 2019</b>	<b>2019 – 2020</b>	<b>2020 - 2021</b>
Personal Services	\$1,404,539	\$1,358,907	\$1,451,798
Other Expenses	94,231	79,513	106,561
Equipment	19,040	-	-
<b>Total General Fund Expenditures</b>	<b>\$1,517,810</b>	<b>\$1,438,420</b>	<b>\$1,558,359</b>

During the audited period, personal services accounted for over 90 percent of the commission's expenditures in each fiscal year. The majority of other expenditures included board member fees, information technology software maintenance and support, office equipment, and postage.