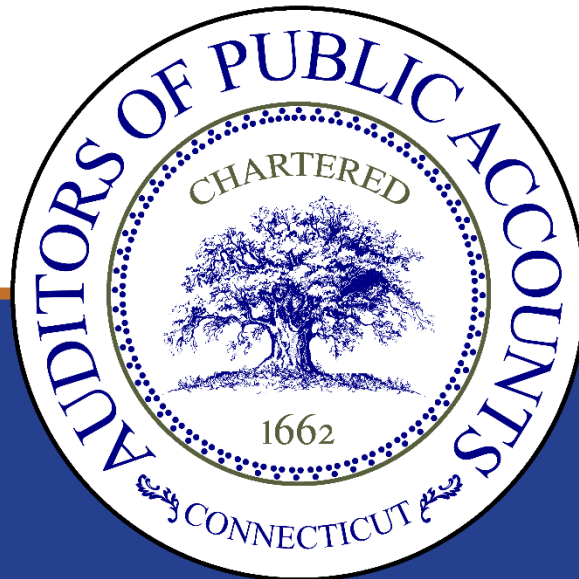


AUDITORS' REPORT

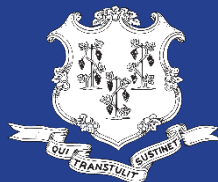
Judicial Branch

FISCAL YEARS ENDED JUNE 30, 2021 AND 2022



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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November 16, 2023

INTRODUCTION

We are pleased to submit this audit of the Judicial Branch for the fiscal years ended June 30, 2021 and 2022 in accordance with the provisions of Section 2-90 of the Connecticut General Statutes. Our audit identified internal control deficiencies; instances of noncompliance with laws, regulations, or policies; and a need for improvement in practices and procedures that warrant management's attention.

The Auditors of Public Accounts wish to express our appreciation for the courtesies and cooperation extended to our representatives by the personnel of the Judicial Branch during the course of our examination.

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

Todd Clark
Sarah Monaghan
Erica Reed
Jamie Swope

A handwritten signature in cursive script that reads "Sarah Monaghan".

Sarah Monaghan
Principal Auditor

Approved:

A handwritten signature in cursive script that reads "John C. Geragosian".

John C. Geragosian
State Auditor

A handwritten signature in cursive script that reads "Clark J. Chapin".

Clark J. Chapin
State Auditor

STATE AUDITORS' FINDINGS AND RECOMMENDATIONS

Our examination of the records of the Judicial Branch disclosed the following six recommendations, of which five were repeated from the previous audit.

Finding 1

Inaccurate Accounts Receivable Reporting

Background

The Client Security Fund reimburses clients who lost money or property due to the dishonest conduct of a Connecticut attorney. The fund is financed by annual fees paid by each practicing attorney in Connecticut, and restitution payments from attorneys seeking reinstatement.

Criteria

The Office of the State Comptroller requires all state agencies to report accurate accounts receivable balances as of each June 30th, including those estimated as uncollectible. The State Comptroller includes reported amounts in the state's Annual Comprehensive Financial Report.

Condition

We identified errors in 14 of the 15 accounts receivable balances reviewed for a total overstatement of \$13,772,504.

Context

The Judicial Branch reported \$20,356,051 in Client Security Fund attorney restitution receivables for the fiscal year ended June 30, 2022. We judgmentally selected 15 receivables, totaling \$14,721,347, for review.

Effect

There is increased risk that the Office of the State Comptroller may report an inaccurate receivable amount in the Annual Comprehensive Financial Report.

Cause

The Judicial Branch did not review the collectability of attorney restitution receivables in the fund.

Prior Audit Finding

This finding has not been previously reported.

Recommendation

The Judicial Branch should strengthen internal controls to ensure it accurately reports account receivable amounts to the Office of the State Comptroller.

Agency Response

"The Judicial Branch, Legal Services Unit, Attorney Services Section-Client Security Fund (CSF) has reviewed this finding and recommendation and has discussed the matter with the Branch's Financial Services (FS) Unit. There appears to have been a misunderstanding as to the relevant data collected by Financial Services that would serve as a basis for reporting accurate accounts receivable balances. Financial Services will file a revised FY22 GAAP Form 2 to correct the error in the initial reporting. Going forward, the CSF will determine each year what amounts are estimated to be uncollectible based on the Respondents' current circumstances, which can and do change over time. From there, FS will then use this information to complete the Comptroller's form."

Finding 2**Lack of Overtime Approvals****Criteria**

Judicial Branch Court Support Service Division policy 8.105 requires a deputy superintendent or higher authority to preapprove juvenile residential services employees' overtime. The policy does not specify what form this preapproval should take but incorporates a monitoring procedure requiring the approver to sign off on an overtime certificate after the employee works the overtime.

Condition

Our review of 618 hours of overtime, totaling \$36,825, revealed that a supervisor did not preapprove 418.25 hours of overtime, totaling \$21,765, for seven juvenile residential services employees.

Context

Judicial Branch overtime expenditures totaled \$2,398,917 and \$1,295,174 during fiscal years 2021 and 2022, respectively. We judgmentally selected 18 overtime payments for review from ten employees, eight of whom were juvenile residential services employees.

Effect

Allowing employees to work overtime without advance approval may have unnecessarily increased labor costs.

Cause

Employees who made overtime requests after business hours received verbal approvals. The supervisor completed the certificate of overtime the next business day.

Prior Audit Finding

This finding has been previously reported in the last two audit reports covering the fiscal years ended 2017 through 2020.

Recommendation

The Judicial Branch should monitor compliance with its overtime policies.

Agency Response

"In instances where overtime requests are made after business hours, verbal approval is provided. The Certificate of Overtime is signed by a supervisor when the supervisor is next in the building. This may be a day or more after overtime was approved and earned. Effective August 5, 2023, revised Juvenile Residential Services Policy 8.105 requires that the Certificate of Overtime be signed with the date overtime is authorized rather than the date the supervisor is available to sign the form. In addition, the revised policy requires quarterly policy audits by central office staff to assure that approval of overtime is based on the operational needs of the facility, is preapproved, and appropriately certified."

Finding 3**Lack of Compensatory Time Approvals****Criteria**

According to a March 23, 2017 Judicial Branch Court Support Service Division directive, supervisors must document their preapproval of adult probation employee compensatory time requests.

Condition

Our review of 205.25 hours of compensatory time revealed the Judicial Branch did not have documentation to support supervisor preapproval of 18.5 hours of compensatory time (9%) for three adult probation employees.

Context

Adult probation employees earned 28,600 hours of compensatory time during the audited period. We judgmentally selected ten employees, eight of whom were adult probation employees, to review compensatory time earned in six pay periods in fiscal year 2022.

Effect

The Judicial Branch did not enforce its compensatory time preapproval requirements, increasing the risk of abuse by adult probation employees.

Cause

The Judicial Branch did not verify that the controls it implemented in response to the patterns of compensatory time abuse were operating effectively.

Prior Audit Finding

This finding has been previously reported in the last two audit reports covering the fiscal years 2017 through 2020.

Recommendation

The Judicial Branch should ensure compliance with existing controls for awarding adult probation employee compensatory time.

Agency Response

"We agree with the findings. The adult probation operations management team will conduct quarterly audits to ensure compliance from the field regarding the necessary approvals and documentation for compensatory time. Operations is currently drafting a memorandum to be disseminated to all probation staff noting the requirements."

Finding 4**Lack of Support for Grievance Counsel Payments****Background**

The Statewide Grievance Committee, established by Section 51-90 of the General Statutes, is responsible for reviewing, investigating, and adjudicating attorney misconduct complaints. Under Connecticut's attorney grievance procedures, complaints are submitted to the Statewide Bar Counsel, who is appointed by the judges of the Superior Court in accordance with Section 51-90c of the General Statutes. The Statewide Bar Counsel reviews the complaint and either forwards it to a grievance panel for an investigation or, if it meets certain criteria for dismissal, refers it to two members of the Statewide Grievance Committee for dismissal or advancement to a grievance panel.

A grievance panel is composed of one person who is not an attorney and two attorneys whose law offices are outside the panel's judicial district. In accordance with Section 51-90d of the General Statutes, the judges of the Superior Court appoint attorneys to serve as grievance counsel for the panels. The grievance counsel helps the panel investigate the complaint against the attorney and provides legal advice.

Criteria

Under Section 51-90d of the General Statutes, the Judicial Branch may employ grievance counsel or pay them on a contractual basis from appropriated branch funds.

Under Section 51-5a of the General Statutes, the chief court administrator is responsible for the efficient operation of the Judicial Branch and the proper administration of judicial business. Section 51-9 of the General Statutes requires the staff of the Office of the Chief Court Administrator to supervise purchases of commodities and services, confirm the appropriateness of payments from state

appropriations, and develop personnel standards, policies, and procedures.

Payments to grievance counsel should be subject to the standard controls. Grievance counsel should document their time so the Judicial Branch can determine how many hours they worked.

Condition

Grievance counsel do not have set work schedules and do not submit time and attendance reports. Consequently, the branch cannot accurately verify how many hours they worked.

Context

There were seven grievance counsel employed by the Judicial Branch during the audited period.

Effect

The current system lacks accountability. It does not provide a basis to determine whether payments appear consistent with their work.

Cause

The Judicial Branch believes it has sufficient controls to oversee grievance counsel. It also believes the counsel's value to the branch exceeds their compensation.

Prior Audit Finding

This finding has been previously reported in the last two reports covering the fiscal years ended 2017 through 2020.

Recommendation

The Judicial Branch should require grievance counsel to submit time and attendance records. The branch should pay grievance counsel for their actual hours worked.

Agency Response

"The Judicial Branch convened a working group to review historical materials related to this previous finding recommendation, assess the processes in place and operational needs and capabilities, to make an informed decision about possible improvements.

The working group reported to the Chief Court Administrator that the recommendation suggested by the State Auditors not be followed. The Chief Court Administrator accepted the working group's report, and the decision that the Auditors' recommendation would not be followed was communicated to the Auditors. The bases for that decision were and remain that:

- The Grievance Counsel position is a permanent, part-time position set at 34.5 hours per week with benefits and a current starting salary of approximately \$34,108 per year or \$1,306 biweekly or \$18.93 per hour. They are experienced, practicing attorneys who assist Grievance Panels investigate complaints against attorneys. They perform their duties at their own law firms and offices with the support and

assistance of their own staff, and they provide their own supplies and overhead.

- The hourly rate that they are paid is only for calculation purposes in the payroll system as this is a salaried position. It is significantly lower than what Grievance Counsel earn in their private practice for similar work. They provide value based on the work they perform and on the fact that they employ staff and pay for their overhead. The value provided to the Judicial Branch far exceeds the salary and benefits paid.

There are controls in place for oversight of Grievance Counsel, including mandatory trainings, annual performance appraisals, one-on-one training and required monthly reports for new hires detailing the work they have accomplished and their goals/objectives for the next month. They are appointed for 1-year terms, are at-will employees, and can (and have been) terminated for failing to perform their duties and responsibilities.”

Auditors’ Concluding Comments

The Judicial Branch requires all other hourly and salaried employees, regardless of experience and working location, to submit bi-weekly timesheets for approval by their supervisors. This practice provides some assurance that the employees provided services during the pay period.

Finding 5

Insufficient Disaster Recovery Plan

Criteria

An information technology disaster recovery plan ensures the continuation of vital business processes in the event of a disaster or other system interruption. A disaster recovery plan defines recovery objectives and the necessary steps to promptly resume normal operations. The written plan identifies relevant assets, documents backup processes, and provides a detailed description that prioritizes the process, timing, and personnel to restore the information technology systems.

An agency should regularly test its disaster recovery plan to better ensure it will operate as expected.

Condition

The Judicial Branch developed a high-level disaster recovery plan. The plan lacks sufficient detail to enable information technology professionals to restart and restore critical applications. In addition, the Judicial Branch did not update or annually test its disaster recovery plan during the audited period.

Context	The Judicial Branch’s information technology infrastructure provides essential support for branch operations.
Effect	The lack of a comprehensive and tested disaster recovery plan may hamper the Judicial Branch’s efforts to promptly restore information technology functionality when a disaster occurs.
Cause	We could not readily determine why the disaster recovery plan did not contain sufficient information. We are also not sure why Judicial did not update or annually test its plan.
Prior Audit Finding	This finding has been previously reported in the last two audit reports covering fiscal years ended 2017 through 2020.
Recommendation	The Judicial Branch should develop a more comprehensive disaster recovery plan. The Judicial Branch should update and annually test its disaster recovery plan.
Agency Response	“In FY 2021 and FY 2022, the Judicial Branch continued to assess and enhance IT capabilities in support of its continuity of operations plan. For example, after updating its IT disaster recovery plan in October 2020, the Judicial Branch committed significant resources to designing and executing an incident response tabletop exercise in FY 2022 that focused on realistic threats in the IT sector. In FY 2023, the Judicial Branch began to assess its ability to respond to and recover from a disaster involving any component of its enterprise data network that covers more than 70 sites by following pertinent state and federal guidelines. The assessment resulted in the production of hundreds of sensitive artifacts and configuration diagrams that enhance Judicial Branch’s ability to both avoid and recover from local, regional, and statewide disruptions to the data network. The Judicial Branch is now planning to engage an independent, internationally certified IT disaster recovery expert to assist with testing restoration and recovery capabilities for critical applications in FY 2024. The Judicial Branch will then use the test results, recovery objectives, and recent role changes for IT personnel to make the plan more current and more comprehensive. The final stage of this endeavor will be to test the disaster recovery plan and to document its effectiveness.”

Finding 6

Internal Audit Lacks Organizational Independence

Background	Under Section 51-1b of the General Statutes, the Chief Justice of the Supreme Court is the head of the branch and is responsible for its
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administration. The chief justice appoints a chief court administrator to act as the branch's administrative director.

Criteria

Under International Standards for the Professional Practice of Internal Auditing promulgated by the Institute of Internal Auditors, an internal audit unit must be organizationally independent to effectively perform its responsibilities in an unbiased manner. The internal audit unit should report to the organization's governing body.

Condition

The Judicial Branch's internal audit unit reports to the branch's Administrative Services Division. The division is one of five administrative divisions that reports to the chief court administrator. The internal audit unit does not have adequate organizational independence under this reporting structure.

The internal audit unit does not assess risk or conduct audits of all aspects of branch operations. Instead, it follows an audit plan designed years ago with a limited focus that does not address major aspects of Judicial Branch operations, including the Administrative Services and Information Technology divisions.

Context

A strong internal audit function helps an organization efficiently and effectively complete its mission. It provides assurance that the organization is addressing risks, complying with requirements, and taking advantage of opportunities. Internal auditors can detect emerging problems early, enabling management to address them before they create serious issues.

Effect

The reporting structure appears to have restricted the scope of internal audit operations.

Cause

The Judicial Branch refilled the Director of Internal Audit position during the audited period. The branch is examining its approach to internal auditing to achieve the recommended degree of independence and competence to perform the recommended scope of work.

Prior Audit Finding

This finding has been previously reported in the last two audit reports covering fiscal years ended 2017 through 2020.

Recommendation

The Judicial Branch's internal audit unit should report directly to the chief court administrator. The internal audit unit should assess the risks of all aspects of branch operations, including the Administrative Services and Information Technology divisions.

Agency Response

"The Branch recognizes and affirms the importance of a strong internal audit function. Reaching the full scope of auditing functions,

including major aspects of Information Technology and Administrative Services, has been hampered by significant turnover in the unit. All five of the current members of the unit have five years or less experience in their current role. Three internal auditors have an average experience of just over 3.5 years. Further, the director of the unit has been in place just over two years and a unit manager for just a few months. A new auditor will join the team in August 2023, with further expansion contemplated for 2024. Because so much of internal audit's work is on-site and hands-on, the pandemic further delayed the accumulation of much needed practical experience.

Elevating the collective expertise through outside and in-service training has been and will be the focus, which will provide competencies to expand the reach of auditing throughout the Branch. A Branch-wide risk assessment will be conducted to identify areas of focus. The resulting risk-based audit plan will be comprehensive, including Information Technology and Administrative Services."

STATUS OF PRIOR AUDIT RECOMMENDATIONS

Our [prior audit report](#) on the Judicial Branch contained 12 recommendations. Seven have been implemented or otherwise resolved and five have been repeated or restated with modifications during the current audit.

Prior Recommendation	Current Status
The Judicial Branch should ensure that the disaster recovery plan contains sufficient information to allow other information technology professionals to recover systems if key employees are not available.	REPEATED Modified Form Recommendation 5
The Judicial Branch should perform a cost-analysis to determine whether moving financial functions to Core-CT would be the most cost-effective method of replacing its legacy information technology systems.	RESOLVED
The Judicial Branch should rehire retirees only as necessary to cope with temporary staffing shortages affecting the delivery of important programs or services. The branch should clearly document the justification for the reemployment and extension of retirees and their work product.	RESOLVED
The Judicial Branch should monitor compliance with its overtime policy.	REPEATED Recommendation 2
The Judicial Branch should enforce compliance with existing controls over the awarding of compensatory time.	REPEATED Modified Form Recommendation 3
The Judicial Branch's internal audit unit should report directly to the chief court administrator. The internal audit unit should have the ability and authority to review all aspects of branch operations, including the Administrative Services and Information Technology divisions.	REPEATED Recommendation 6
The Judicial Branch should not authorize contractors to begin work prior to the execution of a contract.	RESOLVED

Prior Recommendation	Current Status
The Judicial Branch should use a competitive procurement process and should not conduct sole source purchases when alternatives exist.	RESOLVED
The Judicial Branch should require grievance counsel to submit time and attendance records. The branch should pay grievance counsel for their actual hours to ensure that the amount is reasonable.	REPEATED Recommendation 4
The Judicial Branch should finalize its draft guidance addressing the administration of the court trust funds and incorporate it in the Clerk's Financial Policy and Procedures Manual.	RESOLVED
The Judicial Branch should monitor seized property to ensure that law enforcement agencies comply with court orders for disposal within the time limits specified in Section 54-36a(i) of the General Statutes.	RESOLVED
The Judicial Branch should develop a plan for the Commission on Official Legal Publications' future operations to address the migration to electronic media and the commission's outdated equipment and software.	RESOLVED

OBJECTIVES, SCOPE, AND METHODOLOGY

We have audited certain operations of the [Judicial Branch](#) 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, 2021 and 2022. The objectives of our audit were to evaluate the:

1. Branch's internal controls over significant management and financial functions;
2. Branch's compliance with policies and procedures internal to the branch 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 branch, 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 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. This information was obtained from various available sources including, but not limited to, the branch's management and the state's information systems, and was not subjected to the procedures applied in our audit of the branch. For the areas audited, we identified:

1. Deficiencies in internal controls;
2. Apparent non-compliance with laws, regulations, contracts and grant agreements, policies, and procedures; and
3. 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 Judicial Branch.

ABOUT THE AGENCY

Overview

The Judicial Branch operates under the provisions of Article Fifth of the Constitution of the State of Connecticut and Titles 6 and 51, Chapters 78 and 870, respectively, of the General Statutes. The Office of Victim Services, established within the Judicial Branch, operates under the provisions of Title 54, Chapter 968 of the General Statutes. The branch's mission is to serve the interests of justice and the public by resolving matters brought before it in a fair, timely, efficient, and open manner.

The Judicial Branch interprets and upholds laws. It is comprised of the Supreme Court, Appellate Court, and Superior Court. The Supreme Court is the state's highest court. It consists of the chief justice, six associate justices, and one senior justice. The Chief Justice of the Supreme Court heads the Judicial Branch and is responsible for its administration. Chief Justice Richard A. Robinson served during the audited period and continues to serve in that capacity.

The Supreme Court is the state's court of last resort. It reviews decisions made in the Superior Court to determine errors of law. It also reviews selected decisions of the Appellate Court.

The chief justice appoints the chief court administrator, who oversees the administration of the Judicial Branch. Section 51-5a of the General Statutes outlines the duties and powers of the chief court administrator. The chief court administrator is responsible for the efficient operation of the branch. The deputy chief court administrator assists the chief court administrator in fulfilling these responsibilities. In addition, the deputy chief court administrator represents the Judicial Branch on commissions and committees.

The Appellate Court is the intermediate court of appeals. It reviews Superior Court decisions to determine whether errors of law have occurred. There are nine appellate court judges, and one chief judge who is designated by the chief justice.

The Superior Court is the state trial court of general jurisdiction. It hears all matters (except those under the Probate Court's original jurisdiction) and Probate Court appeals. The Superior Court has 13 judicial districts, each having at least one courthouse and one geographical area court. There are 20 geographical area courts in total. There are also 12 juvenile court districts across the state.

The Superior Court has four principal trial divisions: civil, criminal, family, and housing. In general, judicial district court locations hear major criminal cases, civil matters, and non-juvenile family cases. Geographical area courts hear other civil and criminal matters and juvenile courts hear cases involving juvenile matters.

This report covers most aspects of the Judicial Branch's financial operations. The Office of the Probate Court Administrator is an agency within the Judicial Branch, which our office reports on separately. However, the local courts of probate are subject to audit by the Office of the Probate Court Administrator. Similarly, the Public Defender Services Commission is an autonomous body within the Judicial Branch for fiscal and budgetary purposes only, and our office reports on it separately.

The Judicial Branch has five administrative divisions – administrative services, court support services, external affairs, superior court operations, and information technology. The administrative services, court support services, external affairs, and superior court operations divisions report directly to the chief court administrator. The information technology division reports to the chief court administrator through the deputy chief court administrator.

The Administrative Services Division provides centralized services to assist judges and branch employees. It has four units – financial services, facilities, human resources management, and materials management.

The Court Support Services Division oversees pretrial and family services, probation supervision of adults and juveniles, and juvenile pretrial detention services. It also provides post-adjudicatory juvenile justice services and administers a network of statewide contracted community providers that deliver services to court ordered clients.

The External Affairs Division promotes public trust and confidence in the Judicial Branch by fostering relationships with the legislative and executive branches, media, and community at large. The division, through its Judicial Branch Experiential Learning Programs, also offers a variety of meaningful placement opportunities for high school through law school students to gain valuable experience and develop appropriate career path skills.

The Superior Court Operations Division assists the Judicial Branch in the administration of justice by providing quality services and information to the court, its users, and the community. It also provides judges and support staff with the resources to process cases in a timely and efficient manner.

The Information Technology Division provides data processing and publication services to the Judicial Branch, its customers in the legal community, outside agencies, and the public. The network, computing, and printing infrastructure it maintains supports the branch's operations and administrative divisions.

Commission on Official Legal Publications

Section 51-216a of the General Statutes governs the activities of the Commission on Official Legal Publications, which is an agency of the Judicial Branch and is composed of the Chief Justice of the Supreme Court (ex-officio); the chief court administrator (ex-officio); a judge or former judge of the Supreme Court and a state referee, both of whom are appointed by the chief justice. The commission also includes the Reporter of Judicial Decisions and another branch employee appointed by the chief justice.

Section 51-216a(b) of the General Statutes requires the commission to acquire, publish, distribute, and maintain a sufficient supply of official legal publications for the benefit of the state. Section 51-216b of the General Statutes provides for the sale and distribution of publications at prices determined by the commission.

Significant Legislation

Noteworthy legislation that took effect during the audited period is presented below:

- **Public Act 21-34**, effective July 1, 2021, established a program to provide free legal representation to income-eligible tenants, lessees, or occupants of any residential building or land in eviction or administrative proceedings to preserve a housing subsidy or prevent a lease termination.
- **Public Act 21-54**, effective June 16, 2021, required the Court Support Services Division to provide free communication services to children in juvenile detention facilities.
- **Public Act 22-26 (Sections 1 and 16)**, effective May 10, 2022, increased the Judicial Branch's authority over building projects up to two million dollars. The act also allowed the Judicial Branch to provide electronic court transcripts to eliminate the cost for transcripts ordered by judges and branch employees.

- Public Act 22-115 (Sections 11 and 12), effective May 27, 2022, required the Court Support Services Division to review and report on juvenile delinquency services and juvenile justice issues.

Financial Information

General Fund Receipts

Receipt Description	Fiscal Year Ended June 30,		
	2020	2021	2022
Court Fees	\$ 35,206,910	\$ 26,722,218	\$ 30,361,580
Refunds of Expenditures – Prior Years	2,163,308	4,520,158	5,119,085
Investment Interest	592,344	47,399	106,723
All Others	1,530,048	914,388	1,055,433
Total Receipts	\$ 39,492,610	\$ 32,204,163	\$ 36,642,821

General Fund receipts, which primarily consisted of court fees, decreased during fiscal year 2021 due to reductions in the level of court activity and court closures in response to the COVID-19 pandemic.

General Fund Expenditures

Expenditure Description	Fiscal Year Ended June 30,		
	2020	2021	2022
Personal Services	\$ 325,713,823	\$ 327,770,044	\$ 342,906,842
Other Expenses	59,251,446	60,177,937	60,467,533
Alternative Incarceration Program	49,477,959	47,434,160	49,609,727
Juvenile Alternative Incarceration	18,495,141	18,711,823	25,985,791
Juvenile Justice Outreach Service	17,646,372	18,422,841	21,506,067
Youthful Offender Status	8,993,512	9,425,677	-
Probate Court	7,200,000	12,500,000	13,544,771
Workers Compensation Claims	7,129,758	6,499,292	6,490,445
Board and Care for Children	5,672,062	7,589,587	7,641,745
All Others	9,053,527	8,680,029	11,740,805
Total Expenditures	\$ 508,633,600	\$ 517,211,390	\$ 539,893,726

The fiscal year 2021 increase in Probate Court expenditures was due primarily to additional funding for statutory required judges' salary increases and court appointed conservators' and attorneys' cost increases.

The fiscal year 2022 increase was primarily attributable to contractual wage increases and lump sum bonuses. In addition, in fiscal year 2022 the branch consolidated the Youthful Offender Services and Juvenile Alternative Incarceration programs.

Special Revenue Fund Receipts

Receipt Description	Fiscal Year Ended June 30,		
	2020	2021	2022
Transportation Fund:			
Court Fees	\$ 14,360,980	\$ 8,837,789	\$ 10,102,152
Other Refunds	(12,096)	(4,970)	(6,601)
Criminal Injuries Compensation Fund:			
Criminal Injuries Compensation	2,753,962	1,418,074	1,985,586
Federal and Other Restricted Accounts – Federal Programs:			
Crime Victim Assistance	23,988,230	30,006,622	28,643,337
Coronavirus Relief Fund	-	3,784,515	6,468,051
Crime Victim Compensation	1,250,162	1,320,929	839,176
All Others	1,660,511	2,318,781	2,225,107
Federal and Restricted Accounts – Other Restricted Contributions:			
Probation Transition Program and Technical Violation Units	5,003,270	3,478,112	817,350
Client Security Fund	532,849	3,719,973	2,401,666
Board of Parole Residential/Non-Residential Services	1,272,320	1,272,320	1,309,895
All Others	1,123,307	1,085,246	1,347,972
Total Receipts	\$ 51,933,495	\$ 57,237,391	\$ 56,133,691

The fiscal year 2021 increase was primarily attributable to additional funding under the federal Crime Victim Assistance program and Coronavirus Relief Fund, which was partially offset by a decrease in court fees.

Client Security Fund receipts increased in fiscal year 2021 due to a delay in the collection of fees attributable to the pandemic in fiscal year 2020. Fees that the Judicial Branch would have normally collected in May and June, were collected in September through November in 2020.

Special Revenue Funds Expenditures

Expenditure Description	Fiscal Year Ended June 30,		
	2020	2021	2022
Criminal Injuries Compensation Fund:			
Criminal Injuries Compensation	\$ 1,995,697	\$ 1,830,386	\$ 2,523,595
Federal and Other Restricted Accounts – Federal Programs:			
Crime Victim Assistance	24,901,614	29,438,662	28,599,054
Crime Victim Compensation	1,162,705	1,265,996	879,791
Coronavirus Relief Fund	557,898	3,226,617	13,093,051
All Others	1,442,289	2,244,006	2,094,595
Federal and Other Restricted Accounts – Other Restricted Contributions:			
Client Security Fund	4,139,967	1,471,995	1,267,220
Probation Transition-Technical Violation Unit	3,187,105	3,172,823	3,087,241
Board of Parole Residential/Non-Residential Service	1,272,320	1,272,320	1,270,451
All Others	668,458	1,187,275	1,202,893
Banking Fund:			
Foreclosure Mediation Program	1,840,330	1,905,053	1,987,852
Capital Equipment Purchase Fund	18,785	47,403	247,926
Total Expenditures	\$ 41,187,168	\$ 47,062,536	\$ 56,253,669

Special revenue funds expenditure changes were primarily attributable to increases in spending under the federal Crime Victim Assistance program and the Coronavirus Relief Fund due to additional funding.

Capital Improvements and Other Purpose Funds Expenditures

Expenditure Description	Fiscal Year Ended June 30,		
	2020	2021	2022
Alterations, Renovations, and Improvements	\$ 5,077,881	\$ 2,469,191	\$ 3,869,690
Technology Strategic Plan	2,703,029	2,456,047	1,982,786
Security Improvements	604,181	881,839	533,593
Total Expenditures	\$ 8,385,091	\$ 5,807,077	\$ 6,386,069

The capital improvements and other purpose funds expenditures fiscal year 2021 decrease was primarily due to lower repair and maintenance expenditures.

Other Financial Activity

The Judicial Branch maintained several cash accounts that were not reflected in Core-CT, the state's accounting system. They are described below.

- Court trust accounts are maintained by each judicial and geographical area court. As of June 30, 2022, the Judicial Branch had 41 court trust accounts.

- The Bar Examining Committee Operating Account is funded through various fees collected by the Bar Examining Committee.
- The Judicial Marshal Services Escrow account is used for monies other than prisoners' property left at court and unclaimed cash left in prisoners' personal effects.
- The Support Enforcement Trust Account is used for child support payments.
- The Judicial Escheat Account holds unclaimed funds prior to their transfer to the State Treasurer.