



AUDIT SUMMARY

Offices of the Governor and
Lieutenant Governor

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Fiscal Years Ended June 30, 2023 and 2024

ABOUT THE AGENCIES



The Offices of the Governor and Lieutenant Governor were established under Article Fourth of the Constitution of the State of Connecticut. The Governor is charged with the responsibility of executive direction and supervision of the general administration of the state.

The Department of Administrative Services (DAS) administers payroll, human resources, and fiscal functions for the Offices of the Governor and Lieutenant Governor. The offices' information technology services are centralized under the DAS Bureau of Information Technology Solutions.

ABOUT THE AUDIT

We have audited certain operations of the Offices of the Governor and Lieutenant Governor 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. Offices' internal controls over significant management and financial functions;
2. Offices' compliance with policies and procedures internal to the office 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 internal control deficiencies and instances of noncompliance with laws, regulations, or policies.

NOTEWORTHY FINDINGS



Findings

1

During our review of state vehicle usage between April 1, 2024 and June 30, 2024, we noted the following conditions:

- The Office of the Governor did not adequately maintain daily mileage logs. Although vehicle utilization reports were available, they did not include daily operator assignments or certifications.
- On 37 of 84 days in which pool vehicles were utilized, the operators did not park overnight at an approved state-owned or alternative parking location.
- The office did not perform monthly reviews of vehicle utilization data to ensure it complied with General Letter No. 115.

2

We judgmentally selected 12 items for inspection, totaling \$51,988, from the Office of the Governor's inventory records in Core-CT and five items, totaling \$3,604, during a physical inspection of the Office of the Governor's assets to verify that the office properly included them on its inventory records. Our review disclosed the following:

- The Office of the Governor's staff could not locate four items, totaling \$7,423, on both the office's inventory list and Core-CT.
- The office did not accurately record the location of 11 items, totaling \$24,940, in Core-CT.

As of April 15, 2025, the Office of the Governor's Core-CT asset listing included 92 in-service laptops and personal computers. The office had 34 and 25 employees in the fiscal years 2023 and 2024, respectively. Based on its staffing levels, the office appears to have excess laptops and personal computers.

There was no evidence that DAS scanned and updated 72 of 113 assets, totaling \$128,395, into Core-CT during the fiscal year 2024 annual physical inventory.

The office did not verify the accuracy of the DAS annual physical inventory or provide a certification to the DAS business office prior to the department's preparation and submission of the CO-59 Asset Management Report to the Office of the State Comptroller.

3

The Office of the Governor and DAS business office approved the office's employees' timesheets without direct knowledge of their work hours or locations.

During the audited period, the Office of the Governor lacked formal written procedures for reviewing and approving timesheets.



Recommendations

The Office of the Governor should develop and implement policies and procedures to ensure it complies with the Department of Administrative Services' General Letter No. 115, Policy for Motor Vehicles Used for State Business.

The Office of the Governor should work with the Department of Administrative Services to develop and implement internal controls over asset management to ensure it maintains its property control system in accordance with the State Property Control Manual.

The Office of the Governor should develop and implement internal controls over the review and approval of timesheets.