



AUDIT SUMMARY

Office of Health Strategy

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Fiscal Years Ended June 30, 2018, 2019, 2020, and 2021

ABOUT THE AGENCY



The Office of Health Strategy (OHS) was established to advance health reform initiatives with the goal of improving health, driving down consumer costs, and supporting modernization efforts made possible by advancements in technology and communication. Through collaboration with consumers, providers, payers, employers, and other stakeholders, OHS is responsible for leading work to forward high-quality, affordable, and accessible healthcare for all Connecticut residents.

ABOUT THE AUDIT

We have audited certain operations of OHS 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, 2018, 2019, 2020 and 2021. The objectives of our audit were to evaluate the:

1. Office's internal controls over significant management and financial functions;
2. Office's 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](#)

5 Total Findings

Repeat Findings
This was our **first** audit of the office.

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.

NOTEWORTHY FINDINGS



Findings



Recommendations

1

The Office of Health Strategy (OHS) did not complete its annual internal control self-assessment for the fiscal years ended June 30, 2018, 2019, 2020, and 2021.

OHS should ensure that it completes the annual internal control questionnaire and maintains a copy on file.

2

OHS was unable to provide the supporting documentation for P-Card transactions for the two months we reviewed. These transactions totaled \$3,797 and \$3,525.

OHS should implement internal controls to ensure compliance with the State Comptroller's Purchasing Card Cardholder Work Rules Manual.

3

In our review of one contract and related amendments, we noted that the contractor was responsible for many activities and deliverables. Those provisions included providing technical support and advisory services for the planning of an electronic clinical quality measures and analytics solution, procurement and implementation of health information exchange services, and development of sustainability models. OHS paid the contractor in full. However the contractor did not develop sustainability models.

OHS should strengthen internal controls to ensure that its contractors perform all services required by the terms of their contracts.

4

OHS could not provide evidence that it completed evaluations for six of seven contracts reviewed totaling \$17,647,956.

OHS did not perform procedures to track, review, or monitor whether contractors submitted their required financial or programmatic reports.

OHS should promptly perform personal services and purchase of service contractor evaluations to better assess the contractor's quality of work, reliability, and cooperation. The office should establish policies and procedures to ensure that contractors submit all required reports.

5

In our review of the department's CO-59 reports for fiscal years 2018, 2019, 2020 and 2021, we noted that OHS understated its equipment ending balance for fiscal year 2019 by \$17,026.

OHS should work with the Department of Public Health to ensure the accuracy of its annual asset management report.