



# AUDIT SUMMARY

## Office of Health Strategy

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Fiscal Years Ended June 30, 2022 and 2023

### 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 the Office of Health Strategy 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, 2022 and 2023. 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](#)



Our audit identified internal control deficiencies and instances of noncompliance with laws, regulations, or policies.

## NOTEWORTHY FINDINGS



1

The Office of Health Strategy (OHS) did not have medical certificates for two instances of consecutive sick leave totaling 16 days.

OHS should improve its monitoring of medical leave to ensure that employees provide medical certificates for absences of more than five consecutive working days.

2

OHS did not complete its annual internal control self-assessment for fiscal year 2022 and completed its fiscal year 2023 annual internal control self-assessment over one month late.

OHS should ensure that it promptly completes the annual internal control questionnaire.

3

OHS was unable to provide purchasing logs for seven of ten P-Card transactions selected for testing, totaling \$4,444. For five of these seven transactions, totaling \$2,190, the office was unable to provide supporting invoices or receipts.

OHS should review and comply with the State Comptroller's Purchasing Card Cardholder Work Rules Manual.

4

OHS could not provide evidence that it completed evaluations for four of five contracts reviewed totaling \$15,463,546. OHS also could not locate the required monthly project reports for a \$7,742,405 contract.

OHS should promptly perform personal services and purchase of service contractor evaluations to better assess the contractor's quality of work, reliability, and cooperation.

OHS should ensure that it files and reviews all required reports.