

# STATE OF CONNECTICUT



***AUDITORS' REPORT  
OFFICE OF HIGHER EDUCATION  
FISCAL YEARS ENDED JUNE 30, 2017, 2018 AND 2019***

**AUDITORS OF PUBLIC ACCOUNTS**  
JOHN C. GERAGOSIAN ❖ CLARK J. CHAPIN

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**EXECUTIVE SUMMARY**

In accordance with the provisions of Section 2-90 of the Connecticut General Statutes, we have audited certain operations of the Office of Higher Education (OHE) for the fiscal years ended June 30, 2017, 2018 and 2019. Our audit identified internal control deficiencies, and instances of noncompliance with laws, regulations, and policies, and the need for changes in management practices that warrant the attention of management. The significant findings and recommendations are presented below:

<p><a href="#"><u>Page 7</u></a></p>	<p>OHE did not create a private occupational school benefit account or create an advisory committee to collect excess funds from the private occupational school protection account and identify financial aid grants for students. The Office of Higher Education should comply with the General Statutes or consider legislative changes to ensure it maintains a sufficient balance in the private occupational school protection account. The office should calculate its funding needs for the account.</p> <p>The Office of Higher Education should also consider legislative changes to address the funding requirements of the benefit account and the viability of the statutorily mandated advisory committee. (Recommendation 2.)</p>
<p><a href="#"><u>Page 9</u></a></p>	<p>OHE overstated its inventory by \$93,382 and it did not agree with Core-CT. The software inventory was incomplete and did not include all required information. In addition, the office did not document that it submitted its Form CO-59 to the Comptroller on time. The Office of Higher Education should report its inventory in accordance with the State Property Control Manual. (Recommendation 3.)</p>
<p><a href="#"><u>Page 11</u></a></p>	<p>OHE paid two invoices prior to receipt of goods or services. One invoice did not contain adequate detail to support the services received. The office cited an incorrect state contract as justification for services performed. The Office of Higher Education should utilize established internal controls to ensure that it competitively bids for services and pays for goods or services after receiving them in accordance with Sections 4a-57 and 3-117 of the General Statutes. (Recommendation 5.)</p>

# STATE OF CONNECTICUT



## AUDITORS OF PUBLIC ACCOUNTS

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October 26, 2021

### **AUDITORS' REPORT** **OFFICE OF HIGHER EDUCATION** **FISCAL YEARS ENDED JUNE 30, 2017, 2018 AND 2019**

We have audited certain operations of the Office of Higher Education (OHE) 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, 2017, 2018 and 2019. The objectives of our audit were to:

1. Evaluate the department's internal controls over significant management and financial functions;
2. Evaluate the department's compliance with policies and procedures internal to the department or promulgated by other state agencies, as well as certain legal provisions; and
3. Evaluate the 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 department, 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 Résumé of Operations is presented for informational purposes. This information was obtained from various available sources including, but not limited to, the department'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 reached the following conclusions:

1. Identified deficiencies in internal controls;
2. Identified apparent non-compliance with laws, regulations, contracts and grant agreements, policies, and procedures; and
3. Identified need for improvements 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 Office of Higher Education.

## COMMENTS

### FOREWORD

The Office of Higher Education operates, generally, under relevant parts of Sections 10a-1d through 10a-57 and 10a-161 through 10a-173 of the General Statutes. The Office of Higher Education (OHE) was created pursuant to Public Act 11-48, effective July 1, 2011, and had formerly been known as the Office of Financial and Academic Affairs for Higher Education for the Department of Education. The OHE's responsibilities include licensing and accreditation for independent colleges, universities and in-state programs offered by out-of-state institutions; regulating the operations of Connecticut's postsecondary career schools; and administering state student financial aid grants through the Roberta B. Willis Scholarship Program and the John R. Justice Grant Program. OHE also manages the Alternative Route to Certification program and the Minority Advancement Program and serves as the state's lead agency for AmeriCorps, the national service program and acts as a clearinghouse for student complaints.

In April 2016, the Governor appointed Keith M. Norton acting executive director of the Office of Higher Education and he served in this capacity until January 4, 2019. The Governor appointed Timothy D. Larson executive director January 9, 2019. Mr. Larson continues to serve in that capacity.

### Significant Legislation

**Public Act 16-179**, effective July 1, 2016, made numerous changes to the Governor's Scholarship Program, which is the state's financial aid program for Connecticut residents who attend a public or independent higher education institution in the state. The act renamed the program as the Roberta B. Willis Scholarship Program and revised requirements concerning the allocation of funds to institutions and awarding of scholarships to students.

**Public Act 17-206**, effective July 1, 2017, required public service organizations to provide information to employees concerning the availability of federal loan forgiveness programs. The Office of Higher Education was required to create and distribute materials concerning such programs as well as investigate complaints of employer noncompliance with distribution requirements.

**Public Act 17-130**, effective January 1, 2018, authorized the Office of Higher Education to establish guidelines that encourage institutions of higher education to implement programs to reduce the cost of textbooks and other educational resources for students.

**Public Act 17-63**, effective from passage (June 2017), required the Office of Higher Education to obtain and use information on new programs and methods of teaching being developed at public colleges across the country to encourage the development of new and improved programs and methods to recruit and prepare personnel in such programs. Section 7(f) of this act allowed the University of Connecticut or the Connecticut State University System to request a transfer of state funds deposited in the Endowed Chair Investment Fund to a duly established foundation for an endowed chair. The endowed chair is an investment fund for specific department activities funded through donations that are specified for use for a particular purpose by the donor. There are currently three endowed chairs (two at UConn Health Center and one at UConn). The other institutions believed that they could obtain a better rate of return if they managed the funds. OHE receives invoices and pays interest to the institutions for specified purposes.

**Public Act 17-191**, effective July 1, 2017, authorized the Office of Higher Education to conduct on-site reviews regarding applications for licensure or accreditation of academic programs offered by institutions of higher education.

## RÉSUMÉ OF OPERATIONS

### General Fund

General Fund receipts totaled \$14,609 for the audited period. This represents refunds and adjustments of prior years' expenditures. General Fund expenditures for the audited period were as follows:

	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>
Personal Services	\$ 1,723,498	\$ 925,635	\$ 1,276,554
Other Expenses	61,267	59,541	52,009
Grants and Scholarships:			
Governor's Scholarship	34,938,052	-	-
Roberta B. Willis Scholarship Program	-	34,386,380	33,356,012
Minority Advancement Program	1,740,498	1,047,309	692,019
Other Grants and Scholarships	571,845	484,292	438,498
<b>Total General Fund Expenditures</b>	<b>\$39,035,160</b>	<b>\$36,903,157</b>	<b>\$35,815,092</b>

The decrease in personal services expenditures from fiscal year ended June 30, 2017 to 2018 resulted from staff retirements and other vacancies. In addition, OHE was authorized to reimburse General Fund salaries from the Private Occupational School Protection Account, thus reducing

personal services expenditures for fiscal year ended June 30, 2018. The office subsequently filled several staff positions during the fiscal year ended June 30, 2019. The Governor’s Scholarship was renamed the Roberta B. Willis Scholarship Program. Other grants and scholarships and the Minority Advancement Program decreased due to reductions in appropriations and fewer eligible students.

### **Federal and Other Restricted Accounts Fund**

Below is a comparative summary of Federal and Other Restricted Accounts Fund receipts for the fiscal years under review:

	<b>2016-2017</b>	<b>2017-2018</b>	<b>2018-2019</b>
Federal Aid - Restricted	\$2,909,253	\$2,438,757	\$3,102,696
Non-Federal Aid - Restricted	424,318	688,685	444,094
Other Restricted Aid	1,494,544	1,931,674	1,224,976
<b>Total Federal and Other Restricted</b>	<b>\$4,828,125</b>	<b>\$5,059,116</b>	<b>\$4,771,765</b>

Restricted account activity during the audited period consisted primarily of the administration of federal grant programs. Total Federal and Other Restricted Accounts Fund expenditures were \$3,039,408, \$3,521,141, and \$3,980,080 for the fiscal years ended June 30, 2017, 2018 and 2019, respectively. These consisted primarily of expenditures for the federal AmeriCorps, Teacher Quality Partnership and GEAR UP programs.

### **Endowed Chair Investment Fund**

Under Section 10a-20a of the General Statutes, OHE administers a fiduciary fund for endowed chairs at the University of Connecticut, the University of Connecticut Health Center, and the Connecticut State University System (CSUS). The distribution of earnings from the fund to the various chairs for the fiscal years ended June 30, 2017, 2018 and 2019 totaled \$32,575, \$2,601,913, and \$61,654, respectively. The increase in distributions during fiscal year ended June 30, 2018, includes a funds transfer to CSUS. CSUS opted to invest funds on its own behalf in accordance with Public Act 17-63 Section 6(f). The Endowed Chair Investment Fund balance was \$3,808,226 as of June 30, 2019.

### **Private Occupational School Student Protection Account**

The office administers a Private Occupational School Student Protection Account, established by Section 10a-22u of the General Statutes. The account maintains a reserve available to refund student tuition if a school becomes insolvent or operations cease. In accordance with Section 10a-22u(a) of the General Statutes, the account is also assessed for the personnel and administrative expenditures for the oversight and registration of private occupational schools.

Cash receipts totaled \$561,596, \$554,257, and \$249,710 for fiscal years ended June 30, 2017, 2018 and 2019, respectively. These receipts consisted of assessments on the schools, fees, and interest earned. Disbursements from the account totaled \$110,785, \$82,368, and \$123,218 for

fiscal years ended June 30, 2017, 2018 and 2019, respectively. Tuition reimbursements totaled \$80,062, \$49,898, and \$38,721 for fiscal years ended June 30, 2017, 2018 and 2019, respectively.

## STATE AUDITORS' FINDINGS AND RECOMMENDATIONS

Our examination of the records of the Office of Higher Education disclosed the following five recommendations, of which two have been repeated from the previous audit:

### **Annual Report: Minority Advancement Program**

*Criteria:* Section 10a-11(a) of the General Statutes states in part that the Office of Higher Education shall develop a strategic plan to ensure that students, faculty, administrators, and staff at each institution are representative of the racial and ethnic diversity of the total state population. OHE shall also develop policies to guide equal employment opportunity officers and programs at each institution.

Section 10a-11(b) of the General Statutes states that OHE shall report annually to the Governor and General Assembly on the activities undertaken by the office in accordance with subsection (a) of this section. The report shall include institutional goals and plans for attaining such goals, as well as changes in enrollment and employment at the state's institutions of public higher education.

*Condition:* OHE did not prepare the report required by section 10a-11(b) of the General Statutes.

*Effect:* State officials and the public are not properly informed.

*Cause:* OHE management believed the Board of Regents for Higher Education was responsible for this report.

*Prior Audit Finding:* This finding has not been previously reported.

*Recommendation:* The Office of Higher Education should comply with all statutory reporting requirements. (See Recommendation 1.)

*Agency Response:* "History: Pursuant to PA 12-156 replaced "Board of Regents for Higher Education" with "Office of Higher Education" and deleted requirement that office help ensure faculties, administrators and other staff are representative of diversity of total state population, effective June 15, 2012."

Removing this requirement effectively nullified the reporting obligation referred to in Section 10a-11. This legacy statute was implemented when the agency was constructed as the Department of Higher Education. Under the new Office of Higher Education, there no longer remains reporting authority over the state's institutions of public higher education. The Office of Higher Education will seek legislative approval to delete Sec. 10a-11."

*Auditors' Concluding*

*Comments:*

Public Act 12-156 did not remove the language of 10a-11(b) which requires OHE to report annually on the activities detailed in 10a-11(a). Those activities include the development of a strategic plan which includes goals, programs and timetables for achieving those goals. It also includes procedures to annually examine the results of these programs and to take necessary corrective action.

OHE is also required to develop policies to guide equal opportunity officers and programs in all constituent units and each institution of public higher education.

**Private Occupational School Protection Account**

*Background:*

Section 10a-22u of the General Statutes established a private occupational school student protection account. The protection account was established to maintain a reserve to refund tuition paid by students to schools that subsequently become insolvent or cease operations. Each private occupational school makes quarterly payments to the account equal to four-tenths of one percent of net tuition received by the school. In accordance with Section 10a-22u(a) of the General Statutes, the account is also assessed for the personnel and administrative expenditures for the oversight and registration of private occupational schools.

*Criteria:*

Section 10a-22q of the General Statutes states that if the balance of the protection account exceeds \$2.5 million, the Office of the State Treasurer (OST) shall transfer 75% of the annual accrued interest from this account to the General Fund private occupational school benefit account.

Section 10a-22r of the General Statutes established an advisory committee to the Office of Higher Education Executive Director. The executive director administers the occupational school benefit account with the advice of the advisory committee. If the balance of the protection account is 5% or less of net annual tuition income of the schools, unallocated funds in the student benefit account shall be transferred to the protection account.

Section 10a-22t of the General Statutes states that the Treasurer shall pay financial aid grants from student benefit account as ordered by the executive director and its advisory committee.

*Condition:*

The Office of Higher Education did not create a private occupational school benefit account to collect excess funds from the private occupational school protection account. OHE does not have an advisory committee to identify student financial aid grants.

During fiscal year ended June 30, 2016, \$3 million was swept from the private occupational school protection account for state deficit mitigation. The private occupational school protection account does not require a reserve or minimum account balance. Tuition reimbursements from this account were approximately \$1 million between calendar years 2005 and 2020 due to 36 school closures. During the audited period there were \$118,783 in tuition reimbursements.

*Effect:* OHE did not allocate excess funds as required by statute. There is a risk that funds may not be sufficient to cover the costs associated with student tuition reimbursement in the event of a school closure.

*Cause:* The lack of managerial oversight appears to be the cause.

*Prior Audit Finding:* This finding has not been previously reported.

*Recommendation:* The Office of Higher Education should comply with the General Statutes or consider legislative changes to ensure it maintains a sufficient balance in the private occupational school protection account. The office should calculate its funding needs for the account.

The Office of Higher Education should consider legislative changes to address the funding requirements of the benefit account and the viability of the statutorily mandated advisory committee. (See Recommendation 2.)

*Agency Response:* “With regards to the recommendation concerning legislative changes, OHE is currently undertaking an extensive review of both the statutes and regulations around Private Occupational Schools and will have proposed new regulations and statutes within a year. This will also cover the issues highlighted in this audit finding concerning the private occupational school student protection account.

- Per the recommendation concerning the advisory committee in Section 10a-22r, OHE will establish this advisory committee. Per Section 10a-22r the committee will consist of seven members appointed by the executive director, including a representative of the private occupational schools, a representative from the Office of Higher Education and five members chosen from business or industry, state legislators, private occupational school alumni and the public.
- Per the auditor’s findings, OHE will create a private occupational school benefit account, which will be credited per statute, when the private occupational school student protection account crosses the 2.5-million-dollar threshold.

As was pointed out in the findings, the last time the private occupational school student protection account was over 2.5 million dollars was in fiscal year 2016. In 2016, 3 million dollars was also taken out of the account per PA 16-1 and credited to the resources of the General Fund. Since that time, the account never reached the 2.5-million-dollar threshold.”

### **Inaccurate GAAP Reporting**

*Criteria:* The State Property Control Manual states that each agency shall appoint a person responsible for the preparation and timely submission of the annual report. Agencies must file an accurate Fixed Assets/Property Inventory Report/GAAP Reporting Form (Form CO-59) listing all real and personal property having a cost of \$5,000 or more. This information must be updated annually on or before October 1<sup>st</sup> and reported in Core-CT, the state’s official record. In addition, agencies must establish a software library to track, inventory, and report it accurately and completely.

*Condition:* OHE overstated its inventory by \$93,561 and it did not agree with Core-CT. The software inventory was incomplete and did not include all required information. In addition, OHE did not document that it submitted its Form CO-59 to the Comptroller on time.

*Effect:* The overstatement of equipment balances and the lack of accurate cost data associated with asset additions, deletions and omitted software costs, reduces the accuracy of the state’s reporting of equipment on its financial statement.

*Cause:* Lack of management oversight.

*Prior Audit Finding:* This finding has been previously reported in the last two audit reports covering fiscal years ended June 30, 2012, through 2016.

*Recommendation:* The Office of Higher Education should report its inventory in accordance with the State Property Control Manual. (See Recommendation 3.)

*Agency Response:* “The Office of Higher Education completed the CO-59 form for FY19, dated 11/15/2019. See attached. The Office of Higher Education conducted a physical inventory for FY 17 and FY19. The documentation is on file in the office. Please note that the State Audit for FY14, 15, 16 was completed on 02/20/20. As such, OHE could not remedy duplicative findings for FY 17, 18, 19.”

*Auditors’ Concluding Comments:* The Office of Higher Education response indicates that it provided us with a copy of the completed CO-59 for fiscal year 2019. It did not provide

evidence to confirm its submission in accordance with the State Property Control Manual.

### **Access to Core-CT upon Termination**

*Criteria:* The Core-CT Security Liaison Guide requires agency security liaisons to immediately request deletion of system access upon notice of an employee's termination, retirement, or transfer. The guide further instructs the security liaison to immediately reset passwords upon notice of separation to disable user account access.

*Condition:* We reviewed nine Core-CT user accounts for employees terminated during our audit period. Four accounts were disabled 90 to 210 days after the employees' terminations.

*Effect:* There is an increased risk of unauthorized access to Core-CT and possible manipulation or destruction of data.

*Cause:* OHE did not follow established procedures.

*Prior Audit Finding:* This finding has been previously reported in the last two audit reports covering fiscal years ended June 30, 2012 through 2016.

*Recommendation:* The Office of Higher Education should promptly terminate access to Core-CT when employees leave state service. (See Recommendation 4.)

*Agency Response:* "Please note that the State Audit for FY14, 15, 16 was completed on 02/20/20. As such, OHE could not remedy duplicative findings for FY 17, 18, 19. Also, under an MOU established between SDE and OHE in FY19, SDE was responsible for this work."

### *Auditors' Concluding*

*Comments:* Our office released the last OHE audit on 2/20/20 but provided our findings and recommendations to the office in 2018. In its 9/10/18 response, OHE stated "The agency has established a protocol for termination of Core-CT access which has been included in its employee separation procedures."

The Office of Higher Education should have monitored access for terminated employees and contacted the State Department of Education to determine the status of such requests.

**Expenditures: Advance Payments**

*Criteria:* Section 4a-57 requires that services be competitively bid. Section 3-117 of the General Statutes requires agencies to certify that goods or services have been received or performed prior to processing transactions for payment. Good business practices include requirements that reports of hours and personnel be documented on vendor invoices in sufficient detail to support the expenditure. Agencies should adhere to payment terms.

*Condition:* Our review revealed that OHE paid two of 20 transactions prior to the receipt of services:

OHE paid a lump sum of \$17,500 for consulting services related to the selection of a new financial aid software system. The cost proposal indicated that the project would be completed in 12 to 16 weeks. Documentation supporting this payment referenced a state contract for Lean Government Methodologies and Services. These consulting services appear unrelated to the contract. OHE should have obtained quotes for services rather than utilizing this contract as a purchase authorization.

OHE paid a lump sum of \$14,652 for services rendered over several months instead of in the weekly or biweekly terms within the cost proposal.

*Effect:* Management has less assurance that expenditure transactions are processed in accordance with state policies, procedures, and contract terms.

*Cause:* Internal controls over the processing of expenditures were not followed.

*Prior Audit Finding:* This finding has not been previously reported.

*Recommendation:* The Office of Higher Education should utilize established internal controls to ensure that it competitively bids for services and pays for goods or services after receiving them in accordance with Sections 4a-57 and 3-117 of the General Statutes. (See Recommendation 5.)

*Agency Response:* “The Office of Higher Education retrained business office personnel and management of all purchasing procedures to ensure adherence and compliance to business office protocols with required dual signature approvals of purchase orders.”

## RECOMMENDATIONS

### Status of Prior Audit Recommendations:

Our prior audit report on the Office of Higher Education contained three recommendations. One has been implemented or otherwise resolved and two have been repeated or restated with modifications during the current audit.

- The Office of Higher Education should timely submit its Fixed Assets/Property Inventory Report/GAAP Reporting Form (Form CO-59) with accurate cost data in accordance with state regulations. **The recommendation is repeated in modified form. (See Recommendation 3.)**
- The Office of Higher Education should strengthen controls over segregation of duties conflicts within the Core-CT system and develop a method of tracking any exceptions or waivers granted to employees. **The current audit disclosed that sufficient improvement has been made in this area. Therefore, the recommendation is not repeated.**
- The Office of Higher Education should strengthen controls over access to Core-CT when employees leave. OHE should add necessary steps to its separation procedure checklist to ensure that it promptly prevents employee access after termination. **The recommendation is repeated in modified form. (See Recommendation 4.)**

**Current Audit Recommendations:**

- 1. The Office of Higher Education should comply with all statutory reporting requirements.**

Comment:

The Office of Higher Education did not prepare the report required by section 10a-11(b) of the General Statutes.

- 2. The Office of Higher Education should comply with the General Statutes or consider legislative changes to ensure it maintains a sufficient balance in the private occupational school protection account. The office should calculate its funding needs for the account.**

**The Office of Higher Education should consider legislative changes to address the funding requirements of the benefit account and the viability of the statutorily mandated advisory committee.**

Comment:

OHE did not create a private occupational school benefit account or create an advisory committee to collect excess funds from the private occupational school protection account and identify financial aid grants for students.

- 3. The Office of Higher Education should report its inventory in accordance with the State Property Control Manual.**

Comment:

OHE overstated its inventory by \$93,382 and it did not agree with Core-CT. The software inventory was incomplete and did not include all required information. In addition, OHE did not document that it submitted its Form CO-59 to the Comptroller on time.

- 4. The Office of Higher Education should promptly terminate access to Core-CT when employees leave state service.**

Comment:

We reviewed nine Core-CT user accounts for employees terminated during our audit period. OHE disabled four accounts 90 to 210 days after the employees' termination.

5. **The Office of Higher Education should utilize established internal controls to ensure that it competitively bids for services and pays for goods or services after receiving them in accordance with Sections 4a-57 and 3-117 of the General Statutes.**

Comment:

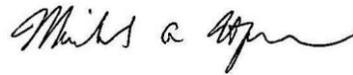
OHE paid two of 20 transactions prior to the receipt of services.

**ACKNOWLEDGMENTS**

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

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

Niko Perdikakis  
Michael Haynes



Michael A. Haynes  
Associate Auditor

Approved:



John C. Geragosian  
State Auditor



Clark J. Chapin  
State Auditor