



AUDIT SUMMARY

Office of Higher Education

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Fiscal Years Ended June 30, 2020 and 2021

ABOUT THE AGENCY



The Office of Higher Education's (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.

ABOUT THE AUDIT

We have audited certain operations of the Office of Higher Education 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, 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 department 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](#)

4 Findings

2 Repeat Finding

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 the attention of management.

NOTEWORTHY FINDINGS



Findings

1

We reviewed 20 OHE expenditures, totaling \$5,417,979 during the audited period. We noted that OHE used the same vendor for 15 consecutive, non-competitive personal service agreements, totaling approximately \$177,000, from July 1, 2008 to June 30, 2023.

2

Our review of OHE's CO-59 forms found that OHE did not complete and submit a CO-59 form to the Office of the State Comptroller for the fiscal year ended June 30, 2020 and underreported \$24,350 in property as of June 30, 2021. OHE did not report \$29,294 of licensed software and incorrectly included \$2,295 in controllable assets and \$2,649 in depreciation.



Recommendations

OHE should develop policies and procedures to ensure that it economically and efficiently procures personal services. OHE should periodically use a competitive procurement process for long-term agreements to ensure it is continuing to receive the most cost-effective and efficient services.

OHE should strengthen internal controls to ensure it accurately prepares and promptly submits its annual CO-59 forms to the Office of the State Comptroller in accordance with the State Property Control Manual.