



# AUDIT SUMMARY

Office of Higher Education

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Fiscal Years Ended June 30, 2022 and 2023

## ABOUT THE AGENCY



The responsibilities of the Office of Higher Education (OHE) 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. OHE also 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, 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](#)

**4 Findings**

**1 Repeat Finding**

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

## NOTEWORTHY FINDINGS



### Findings

1

The Office of Higher Education (OHE) did not accurately or promptly complete its CO-59 asset management form for fiscal year 2023, did not maintain a software library with all required data, did not maintain accurate or complete asset records, and did not tag five newly purchased controllable assets.

2

We noted 16 instances in which private career schools made late quarterly payments, totaling \$3,781, ranging from approximately two to 24 months late. In each instance, OHE was unable to provide documentation that it sent a written notice of violation to the school.

3

We reviewed 20 vouchers related to 11 purchase orders, totaling \$1,650,835 and noted that OHE did not promptly commit funds for two purchases, totaling \$47,000. We also noted an additional two vouchers, totaling \$35,805, charged to the tested purchase orders without sufficient funds available. Furthermore, for seven of the 20 reviewed vouchers, totaling \$468,447, OHE entered an incorrect invoice date in Core-CT.

4

Our review of ten employees who telecommuted during the audited period disclosed that four did not complete applications for all their telecommuting periods.



### Recommendations

OHE should strengthen internal inventory controls to safeguard assets, improve reporting accuracy, and ensure compliance with the State Property Control Manual.

OHE should strengthen internal controls over private career school fees to ensure it promptly pursues late payments and provides notice in accordance with Section 10a-22f(b) of the General Statutes.

OHE should strengthen internal controls to ensure that it commits funds prior to purchasing goods and services and enters accurate invoice dates in Core-CT.

OHE should comply with the Department of Administrative Services telework policy and prohibit employees from teleworking without an approved agreement.