

# STATE OF CONNECTICUT



*AUDITORS' REPORT  
JOINT COMMITTEE ON LEGISLATIVE MANAGEMENT  
FOR THE FISCAL YEARS ENDED JUNE 30, 2018 AND 2019*

**AUDITORS OF PUBLIC ACCOUNTS**  
JOHN C. GERAGOSIAN ❖ ROBERT J. KANE

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February 18, 2021

**EXECUTIVE SUMMARY**

In accordance with the provisions of Section 2-90 of the Connecticut General Statutes we have audited certain operations of the Joint Committee on Legislative Management. The objectives of this review were to evaluate the department's internal controls, compliance with policies and procedures, as well as certain legal provisions, and management practices and operations for the fiscal years ended June 30, 2018 and 2019.

The key finding is presented below:

<p><b>Page 7</b></p>	<p>The Office of Legislative Management could not locate the required forms to support 8 medical leaves of absence. The Joint Committee on Legislative Management should strengthen internal controls to ensure that it administers medical leave in accordance with Family and Medical Leave Act guidelines. (Recommendation 1.)</p>
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# STATE OF CONNECTICUT



## AUDITORS OF PUBLIC ACCOUNTS

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February 18, 2021

### **AUDITORS' REPORT JOINT COMMITTEE ON LEGISLATIVE MANAGEMENT FOR THE FISCAL YEARS ENDED JUNE 30, 2018 AND 2019**

We have audited certain operations of the Joint Committee on Legislative Management (JCLM) and the Office of Legislative Management (OLM). We also audited the Commission on Women, Children, and Seniors and the Commission on Equity and Opportunity, which JCLM financially administers, 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 years ended June 30, 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. 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 our audit in accordance with the standards applicable to performance audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform our 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 such a basis. We are not organizationally independent with respect to the Joint Committee on Legislative Management.

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. No deficiencies in internal controls;
2. Apparent non-compliance with laws, regulations, contracts and grant agreements, policies, and procedures; and
3. No need for improvement in management practices and procedures that we deemed to be reportable.

The State Auditors' Findings and Recommendations in the accompanying report presents any findings arising from our audit of the Joint Committee on Legislative Management.

## **COMMENTS**

### **FOREWORD**

The Joint Committee on Legislative Management operates, generally, under the provisions of Title 2, Chapter 18a, Sections 2-71a through 2-71x of the General Statutes and is the administrative arm of the General Assembly. JCLM is responsible for the financial affairs of the General Assembly, including the coordination and management of legislative matters and the supervision and approval of legislative expenditures from all appropriations to the General Assembly and its commissions and interim committees. It must review and approve budgetary requests of all legislative commissions, committees, and agencies, and coordinate the work of the General Assembly's standing committees. JCLM is required to assess ways and means to improve legislative operations and make improvements in legislative organization, procedures, facilities and working conditions. It is also responsible for the maintenance, supervision, and control of the State Capitol, Legislative Office Building and grounds, as well as authorized capital preservation and restoration projects involving the State Capitol.

### **Members of the Joint Committee on Legislative Management**

In accordance with the provisions of Section 2-71a of the General Statutes, the membership of the Joint Committee on Legislative Management shall be as provided in the Joint Rules of the Senate and the House of Representatives. Section 3(c)(1) of the joint rules state there should be 14 members appointed from the Senate and 20 from the House of Representatives; however, the

committee has been operating with vacancies for years. As of June 30, 2019, the members on the committee were as follows:

**Senate Members:** Chairperson, President Pro Tempore Martin M. Looney, Vice Chairperson Majority Leader Bob Duff, Senate Republican Leader Leonard A. Fasano, Senators John W. Fonfara, Joan V. Hartley, Marilyn Moore, Catherine A. Osten, and Kevin D. Witkos.

**House Members:** Chairperson, Speaker Joe Aresimowicz, Vice Chairperson Majority Leader Matthew Ritter, Ranking Member, Republican Leader Themis Klarides, Representatives Larry B. Butler, Vincent J. Candelora, Michelle L. Cook, John H. Frey, Bob Godfrey, Noreen S. Kokoruda, Russell A. Morin, Tom O’Dea, Arthur J. O’Neill, Linda A. Orange, John E. Piscopo, Rosa C. Rebimbas, Geraldo C. Reyes, Emmett D. Riley, Hilda Santiago, and Charlie L. Stallworth.

Senators Toni Boucher, Beth Bye, Paul R. Doyle, L. Scott Frantz, Anthony Guglielmo, John A. Kissel, Michael A. McLachlan and Representatives Linda M. Gentile, Minnie Gonzalez and Bruce V. Morris also served on the committee during the audited period.

### **Office of Legislative Management**

The Office of Legislative Management provides administrative and operational support for the Connecticut General Assembly. The office, while implementing the policies of the Joint Committee on Legislative Management, provides administrative and financial services, administers compensation and human resources, and oversees the management and maintenance of all buildings and grounds under the supervision and control of the General Assembly.

James P. Tracy served as the executive director of the Office of Legislative Management until August 1, 2018. Jim Tamburro was appointed executive director on August 1, 2018 and continues to serve in that position.

### **Significant Legislation Changes**

The following legislative changes affecting the Joint Committee on Legislative Management took effect during the audited period:

- **Public Act 18-65**, effective June 1, 2018, reduced the number of members of the Commission on Equity and Opportunity from 63 to 39.
- **Public Act 18-133**, effective June 11, 2018, reduced the number of members of the Commission on Women, Children and Seniors from 63 to 21.
- **Public Act 19-117**, Section 105, effective July 1, 2019, merged the Commission on Equity and Opportunity; and the Commission on Women, Children and Seniors; into a new Commission on Women, Children, Seniors, Equity and Opportunity.

## **Legislative Commissions**

The Commission on Equity and Opportunity and the Commission on Women, Children and Seniors were merged on July 1, 2019 into a new Commission on Women, Children, Seniors, Equity and Opportunity. The commissions were responsible for focusing on quality of life issues, reporting on these issues, making recommendations for enhancing programs or services, commenting on proposed legislation, advising the General Assembly and the Governor concerning the administration of certain programs, gathering and maintaining current information regarding population changes, providing a liaison to and from governmental entities, and conducting educational and outreach activities. General Fund receipts for the commissions were \$64,373, \$0, and \$5,000, for the fiscal years ended June 30, 2017, 2018, and 2019, respectively. The changes in receipts were primarily attributable to changes in grant activity and private aid. General Fund expenditures for the commissions totaled \$1,029,987, \$760,383, and \$534,146, during the fiscal years ended June 30, 2017, 2018, and 2019, respectively. The decreases in expenditures for the fiscal year ended June 30, 2018 and 2019, were due to the recent consolidation and reduced General Fund appropriations.

The Commission on Equity and Opportunity operated under the provisions of Title 2, Chapter 23h, sections 2-127 to 2-129, of the General Statutes. Alan Tan served as the chairperson of the commission as of June 30, 2018. Subira Gordon served as executive director during the 2018 fiscal year and Steven Hernández served as executive director during the 2019 fiscal year. The commission's goal was to inform and engage all policymakers about constituent needs, and to eliminate disparities by creating opportunities and promoting change.

The Commission on Women, Children and Seniors operated under the provisions of Title 2, Chapter 23i, sections 2-135 to 2-136, of the General Statutes. Karen Jarmoc served as the chairperson of the commission during the audit period. Steven Hernández served as executive director throughout the audited period. The commission's mission was to promote public policies that are in the best interest of Connecticut's underserved and underrepresented.

## **Other Legislative Commissions**

There are four additional legislative commissions that had no receipts or expenditures, except for the Commission on Uniform Legislation:

The Law Revision Commission considers and prepares comments and recommendations on proposed law changes and submits an annual report to the General Assembly in accordance with Sections 2-85 through 2-88 of the General Statutes. The commission submitted its required annual reports. The State Capitol Preservation and Restoration Commission is responsible for a continuing study of the State Capitol for the preservation and restoration in accordance with Section 4b-60 of the General Statutes.

The Compensation Commission for Elected State Officers and General Assembly Members, is responsible for recommending legislative proposals for salary, expenses, pension, workers'

compensation, and other benefits paid to members of the General Assembly and constitutional officers on or before February 15<sup>th</sup> in odd-numbered years in accordance with Section 2-9a of the General Statutes. The commission may, at its discretion, submit recommendations in even-numbered years. The commission submitted a report for 2019. The Commission on Uniform Legislation is responsible for examining certain subjects on which uniformity is desired in accordance with Section 2-80 of the General Statutes. The commission issued reports for each year of the audited period.

## RÉSUMÉ OF OPERATIONS

### General Fund – Receipts and Expenditures

General Fund receipts for the Office of Legislative Management totaled \$115,673, \$96,448, and \$ \$66,577 for the fiscal years ended June 30, 2017, 2018, and 2019, respectively. General Fund expenditures by account are summarized below:

<b>Expenditures by Account</b>	<b>Fiscal Year Ended June 30,</b>		
	<b>2017</b>	<b>2018</b>	<b>2019</b>
Personal Services & Employee Benefits	\$41,092,358	\$39,063,302	\$39,066,463
Premises and Property Expenses	6,514,159	6,516,631	6,456,132
Purchases & Contracted Services	4,247,223	4,455,209	3,719,685
Information Technology	1,534,946	1,422,711	2,316,636
Employee Expenses, Allowances & Fees	1,497,751	1,506,715	1,574,694
Purchased Commodities	433,459	370,395	320,276
Capital Outlays – Equipment	99,995	49,999	58,069
Motor Vehicle Costs	59,612	61,650	87,018
<b>Total Expenditures</b>	<b><u>\$55,479,503</u></b>	<b><u>\$53,446,612</u></b>	<b><u>\$53,598,973</u></b>

Expenditures decreased by 4% and were relatively steady during the fiscal years ended June 30, 2018 and 2019, respectively. The decrease is a result of budgetary reductions in most expenditure categories. The increase in information technology expenditures during fiscal year 2019 was due to technology upgrades. Other fluctuations in most categories were due to the normal fluctuations in expenditures in long versus short legislative sessions.

### Special Revenue Fund – Federal and Other Restricted Accounts

Restricted Fund receipts were \$3,226,030, \$1,640,469, and \$ 2,618,118 during the fiscal years ended June 30, 2017, 2018, and 2019, respectively. The receipts decreased during the 2018 fiscal year because Public Act 17-2 reduced the funding for the CT Television Network. The major source of revenue is an annual transfer from the Department of Revenue Services that is used to defray the costs of providing television coverage of state government deliberations and public policy events in accordance with Section 2-71x of the General Statutes.



Expenditures from this fund were \$3,289,634, \$1,617,100, and \$1,935,298 during the fiscal years ended June 30, 2017, 2018, and 2019, respectively. The majority of these expenditures were for the television coverage of state government and fluctuated based on available funding.

**Capital Improvements and Other Purposes Fund**

Expenditures from the Capital Improvements and Other Purposes Fund totaled \$235,619, \$1,269,365 and \$1,147,430 for the fiscal years ended June 30, 2017, 2018, and 2019, respectively. These expenditures included repairs to the legislative office building garage, Connecticut Network high definition upgrades, and hearing room audio upgrades.

## STATE AUDITORS' FINDINGS AND RECOMMENDATIONS

### **Inadequate Medical Leave Records**

- Criteria:* The statewide Family and Medical Leave Policy sets forth procedures for requesting a leave of absence under the Family and Medical Leave Act (FMLA). The policy outlines the required forms and submission deadlines.
- Condition:* The Office of Legislative Management could not locate the required forms to support 8 medical leaves of absence. Although the office had medical certificates on hand, it was missing 13 FMLA forms.
- Context:* During the audit period, there were 54 JCLM employees on medical leave for more than 5 consecutive days, totaling 1,041 days. We reviewed 10 employees on medical leave, totaling 509 days.
- Effect:* Inadequate documentation increases the risk for unauthorized leave which may result in unnecessary costs to the state.
- Cause:* The lack of documentation to support medical leaves of absence appears to be the result of management oversight.
- Prior Audit Finding:* This finding has not been previously reported
- Recommendation:* The Joint Committee on Legislative Management should strengthen internal controls to ensure that it administers medical leave in accordance with Family and Medical Leave Act guidelines. (See Recommendation 1.)
- Agency Response:* “The agency agrees that certain forms were not on file for eight medical leaves of absence. It is the practice of the human resources office to use all FMLA forms when applicable. This is evidenced by the ten records that were reviewed during the audit all containing adequate medical documentation to justify the FMLA leave. The 8 missing forms FMLA-HR 2A and FMLA-HR 2B is the agency’s notice to the employee of FMLA leave and notice of eligibility and rights and responsibilities; these employees were verbally notified of their rights, responsibilities, and designation of leave. The agency HR staff thought informal notification was adequate. There is one missing fitness for duty form, and in one case an intent to return to work form was missing. In no case was an employee on a leave not justified by appropriate medical

documentation. The agency will assure its HR staff is aware they must utilize all forms available for every leave.”

## RECOMMENDATIONS

### Status of Prior Audit Recommendations

Our prior report on the fiscal years ended June 30, 2016 and 2017 contained one recommendation that has been resolved and will not be repeated for the current audit. The report also includes one new recommendation for the current audited period. The status of the recommendation contained in the prior report is presented below.

- The Office of Legislative Management’s controllable inventory listing should include all sensitive, portable, and theft-prone items with a value less than \$5,000. The office should perform a regular inventory of these items. **The agency took corrective action. This recommendation is not repeated.**

## **Current Audit Recommendations**

The following recommendation resulted from our current review.

- 1. The Joint Committee on Legislative Management should strengthen internal controls to ensure that it administers medical leave in accordance with Family and Medical Leave Act guidelines.**

Comment:

The Office of Legislative Management could not locate the required forms to support 8 medical leaves of absence.

**ACKNOWLEDGEMENTS**

The Auditors of Public Accounts wish to express our appreciation for the courtesies and cooperation extended to our representatives by the personnel of the Joint Committee on Legislative Management during the course of our examination.

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

Ramiz Mehmedovic  
Benjamin Viccari



Bruce C. Vaughan  
Principal Auditor

Approved:



John C. Geragosian  
State Auditor



Robert J. Kane  
State Auditor