



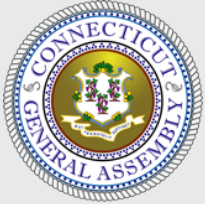
AUDIT SUMMARY

Joint Committee on Legislative Management

www.ctauditors.gov

Fiscal Years Ended June 30, 2022 and 2023

ABOUT THE AGENCY



The Joint Committee on Legislative Management (JCLM) 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, Connecticut's Old State House, as well as authorized capital preservation and restoration projects involving the State Capitol.

ABOUT THE AUDIT

We have audited certain operations of the Joint Committee on Legislative Management 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. Committee's internal controls over significant management and financial functions;
2. Committee's compliance with policies and procedures internal to the committee 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.

[Link to full report](#)

3 Findings

1 Repeat Finding

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

NOTEWORTHY FINDINGS



Findings

1

Since purchasing Peoplesoft, the Joint Committee on Legislative Management's (JCLM) Office of Information Technology Services (ITS) implemented significant customizations to its financial and human resources modules. It has not thoroughly documented the customizations or their impact on the information technology general controls. ITS documented a general overview of application security but does not detail its present general control structure.

2

Although JCLM's Office of Legislative Management (OLM) had medical certificates on hand, it could not locate seven FMLA forms for four employees. An additional 11 required forms were dated seven to 77 days late or were missing dates.

3

OLM filed two loss reports during the audited period. The first loss report contained 14 equipment items totaling \$81,238. The office identified the missing assets during its inventory review in June 2021 but did not report the losses until October 2021. The second loss report contained ten items totaling \$37,920. Similarly, the office identified the missing assets in June 2022 but did not report the losses until September 2022.



Recommendations

JCLM's Office of ITS should document its information technology financial and human resources modules. It should consider adopting the Control Objectives over Information Technology framework to mitigate information technology risks.

OLM should strengthen internal controls to ensure that it administers medical leave in accordance with Family and Medical Leave Act guidelines.

OLM should improve internal controls over loss reporting to ensure it promptly reports lost property in compliance with Section 4-33a of the General Statutes.