



AUDIT SUMMARY

Judicial Branch

www.cga.ct.gov/apa

Fiscal Years Ended June 30, 2021 and 2022

ABOUT THE AGENCY



The Judicial Branch's mission is to serve the interests of justice and the public by resolving matters brought before it in a fair, timely, efficient, and open manner. The Judicial Branch interprets and upholds

laws. It is comprised of the Supreme Court, Appellate Court, and Superior Court. The Supreme Court is the state's highest court. It consists of the chief justice, six associate justices, and one senior justice. The Chief Justice of the Supreme Court heads the Judicial Branch and is responsible for its administration.

ABOUT THE AUDIT

We have audited certain operations of the Judicial Branch 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, 2021 and 2022. The objectives of our audit were to evaluate the:

1. Branch's internal controls over significant management and financial functions;
2. Branch's compliance with policies and procedures internal to the branch or promulgated by other legal 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](#)



Our audit identified internal control deficiencies; instances of noncompliance with laws, regulations, and policies; and a need for improvement in practices and procedures that warrant the attention of management.

NOTEWORTHY FINDINGS



Findings

1

We identified errors in 14 of 15 accounts receivable balances reviewed for a total overstatement of \$13,772,504 for fiscal year 2022.

2

Our review of 618 hours of overtime totaling \$36,825 revealed that a supervisor did not preapprove 418.25 hours of overtime totaling \$21,765 for seven juvenile residential services employees.

3

Our review of 205.25 hours of compensatory time revealed the Judicial Branch did not have documentation to support supervisor preapproval of 18.5 hours of compensatory time (9%) for three adult probation employees.



Recommendations

The Judicial Branch should strengthen internal controls to ensure it accurately reports account receivable amounts to the Office of the State Comptroller.

The Judicial Branch should monitor compliance with its overtime policies.

The Judicial Branch should ensure compliance with existing controls for awarding adult probation employee compensatory time.