

STATE OF CONNECTICUT



*AUDITORS' REPORT
JUDICIAL BRANCH
FISCAL YEARS ENDED JUNE 30, 2017 AND 2018*

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

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April 21, 2021

EXECUTIVE SUMMARY

In accordance with the provisions of Section 2-90 of the Connecticut General Statutes, we have audited certain operations of the Judicial Branch for the fiscal years ended June 30, 2017 and 2018. Our audit identified internal control deficiencies, instances of noncompliance with laws, regulations, and policies, and the need for changes in management practices that warrant the attention of management. The significant findings and recommendations are presented below:

Page 11	The branch does not have an information technology disaster recovery or incident response plan. The Judicial Branch should create information technology disaster recovery and incident response plans and test them regularly. (Recommendation 1.)
Page 12	The branch has several legacy data processing systems that need to be replaced. Moving legacy system functions to Core-CT may be the most efficient and cost-effective way to accomplish this. The Judicial Branch should perform a cost analysis to determine whether moving financial functions to Core-CT would be the most prudent method of replacing its legacy information technology systems. (Recommendation 2.)
Page 14	The branch promoted employees by reclassification instead of using an open competitive promotional process. The Judicial Branch should promote its employees using an open competitive process whenever possible. (Recommendation 3.)
Page 16	The branch allowed 3 employees to collect pensions while continuing their employment in the same capacity. In addition, the Judicial Branch did not include a justification in its documentation authorizing the reemployment of 5 of the 6 retirees. We also found that the timesheets for 4 of the reemployed retirees were not certified by their direct supervisors. The Judicial Branch should only use the state's temporary worker retiree program to cope with temporary staffing shortages affecting the maintenance of important programs or services. The branch should clearly document its justification for reemployment and ensure that timesheets are certified by the employees' direct supervisors. (See Recommendation 4.)
Page 18	The branch did not follow procedures for monitoring juvenile residential services overtime. The Judicial Branch should develop a policy that requires advance approval of overtime and addresses all employees entitled to overtime pay. The branch should also monitor compliance. (Recommendation 5.)
Page 20	Adult probation management did not document its preapproval for all or part of the compensatory time hours earned in 76 of 89 instances. It also did not document its justification for compensatory time for all or part of the hours earned in 62 of 89 instances. The Judicial Branch should enforce compliance with existing controls over the awarding of adult probation compensatory time. The branch should extend the requirement for justification and preapproval of compensatory time to all employees who earn compensatory time. (Recommendation 6.)

STATE OF CONNECTICUT



AUDITORS OF PUBLIC ACCOUNTS

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April 21, 2021

AUDITORS' REPORT JUDICIAL BRANCH FISCAL YEARS ENDED JUNE 30, 2017 AND 2018

We have audited certain operations of the Judicial Branch in fulfillment of our duties under Section 2-90 of the Connecticut General Statutes. We reported on the Judicial Branch in previous audits as the Judicial Department. The scope of our audit included, but was not necessarily limited to, the years ended June 30, 2017 and 2018. The objectives of our audit were to:

1. Evaluate the branch's internal controls over significant management and financial functions;
2. Evaluate the branch's compliance with policies and procedures internal to the branch 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 branch, as well as certain external parties; and testing selected transactions. Our testing is not designed to project to a population unless specifically stated. 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 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.

The accompanying Résumé of Operations is presented for informational purposes. This information was obtained from various available sources including, but not limited to, the branch's management and the state's information systems, and was not subjected to the procedures applied in our audit of the branch. For the areas audited, we:

1. Identified deficiencies in internal controls;
2. Identified apparent non-compliance with laws, regulations, contracts and grant agreements, policies, and procedures; and
3. Identified need for improvements in management practices and procedures that we deemed to be reportable.

The State Auditors' Findings and Recommendations section of this report presents findings arising from our audit of the Judicial Branch.

COMMENTS

FOREWORD

The Judicial Branch operates under the provisions of Article Fifth of the Constitution of the State of Connecticut and Titles 6 and 51, Chapters 78 and 870, respectively, of the General Statutes. The Office of Victim Services, established within the Judicial Branch, operates under the provisions of Title 54, Chapter 968 of the General Statutes. The 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, 6 associate justices, and one senior justice. The Chief Justice of the Supreme Court heads the Judicial Branch and is responsible for its administration. In February 2018, Chief Justice Chase T. Rogers retired and was succeeded by Chief Justice Richard A. Robinson, who continues to serve in that capacity.

The Supreme Court is the state's court of last resort. It reviews decisions made in the Superior Court to determine errors of law. It also reviews selected decisions of the Appellate Court.

The chief justice appoints the chief court administrator, who oversees the administration of the Judicial Branch. The duties and powers of the chief court administrator are outlined in Section 51-5a of the General Statutes. The chief court administrator is responsible for the efficient operation of the branch. The deputy chief court administrator assists the chief court administrator in fulfilling these responsibilities. In addition, the deputy chief court administrator represents the Judicial Branch on commissions and committees.

The Appellate Court is the intermediate court of appeals. It reviews Superior Court decisions to determine whether errors of law have occurred. There are 9 appellate court judges, and one chief judge who is designated by the chief justice.

The Superior Court is the state trial court of general jurisdiction. It hears all matters (except those under the Probate Court's original jurisdiction) and Probate Court appeals. The Superior Court has 13 judicial districts, which have at least one courthouse and one geographical area court. There are 20 geographical area courts in total. There are also 12 juvenile court districts across the state.

The Superior Court has four principal trial divisions: civil, criminal, family, and housing. In general, major criminal cases, civil matters, and non-juvenile family cases are heard at judicial district court locations. Other civil and criminal matters are heard at geographical area courts. Cases involving juvenile matters are heard at juvenile courts.

Most aspects of the Judicial Branch's financial operations are covered in this report. The Office of the Probate Court Administrator is an agency within the Judicial Branch, which our office reports on separately. However, the local courts of probate are subject to audit by the Office of the Probate Court Administrator. Similarly, the Public Defender Services Commission is an autonomous body within the Judicial Branch for fiscal and budgetary purposes only and our office reports on it separately.

The Judicial Branch has 5 administrative divisions – administrative services, court support services, external affairs, superior court operations, and information technology. The administrative services, court support services, external affairs, and superior court operations divisions report directly to the chief court administrator. The information technology division reports to the chief court administrator through the deputy chief court administrator.

The Administrative Services Division provides centralized services to assist judges and branch employees. It has 4 units – financial services, facilities, human resources management, and materials management.

The Court Support Services Division oversees pretrial and family services, probation supervision of adults and juveniles, and juvenile pretrial detention services. It also provides post-adjudicatory juvenile justice services and administers a network of statewide contracted community providers that deliver services to court ordered clients.

The External Affairs Division promotes public trust and confidence in the Judicial Branch by fostering relationships with the legislative and executive branches, media, and community at large. In addition, the division, through its Judicial Branch Experiential Learning Programs, offers a variety of meaningful placement opportunities for high school to law school students to gain valuable experience and develop appropriate career path skills.

The Superior Court Operations Division assists the Judicial Branch in the administration of justice by providing quality services and information to the court, its users, and the community. It

also provides judges and support staff with the resources to process cases in a timely and efficient manner.

The Information Technology Division provides data processing and publication services to the Judicial Branch, its customers in the legal community, outside agencies, and the public. The network, computing, and printing infrastructure it maintains supports the branch's operations and administrative divisions.

Commission on Official Legal Publications

Section 51-216a of the General Statutes governs the activities of the Commission on Official Legal Publications (COLP), which is an agency of the Judicial Branch and is composed of the Chief Justice of the Supreme Court (ex-officio); the chief court administrator (ex-officio); a judge or former judge of the Supreme Court and a state referee, both of whom shall be appointed by the Chief Justice. The commission also includes the executive secretary of the Judicial Branch, the Reporter of Judicial Decisions, and another branch employee appointed by the chief justice.

The commission is required to acquire, publish, distribute, and maintain a sufficient supply of official legal publications for the benefit of the state, as indicated in Section 51-216a (b) of the General Statutes. Section 51-216b of the General Statutes provides for the sale and distribution of publications at prices determined by the commission.

Significant Legislation

Noteworthy legislation that took effect during the audited period is presented below:

- **Public Act 17-2, June Special Session (Sections 150, 321, 322, and 323)**, effective January 1, 2018, created a pilot program for indigent individuals to obtain access to legal counsel. The chief court administrator was to report to the Judiciary Committee of the General Assembly the status and results of the pilot program and whether a permanent program that provides similar legal services should be established in the state, no later than January 1, 2019. The act also transferred various juvenile functions from the Department of Children and Families to the Judicial Branch.
- **Public Act 17-51 (Sections 41 and 43)**, effective June 13, 2017, authorized the Secretary of the Office of Policy and Management to approve the transfer of up to \$925,000 from the Judicial Data Processing Revolving Fund and \$4,000,000 from the Judicial Branch's probation transition program and technical violation unit account to the General Fund.
- **Public Act 18-75 (Sections 6, 10, and 18)**, effective June 4, 2018, eliminated the annual report from the Chief Family Court magistrate to the chief court administrator, authorized the Commission on Official Legal Publications to sell electronic copies, and extended the deadline to July 1, 2019, for the chief court administrator to report on the pilot program for indigent individuals to get access to legal counsel established by Public Act 17-2, of the June Special Session.

- **Public Act 18-128**, effective October 1, 2018, required courts to make inquiries on the record as to whether there are any requests by a victim for restitution.
- **Public Act 18-166 (Section 1)**, effective June 14, 2018, required the Judicial Branch to study the feasibility of establishing one or more courts that specialize in the hearing of criminal or juvenile matters in which a defendant is an opioid-dependent person, who could benefit from intensive court monitoring and placement in a substance abuse treatment program. The act required the chief court administrator or a designee to report on the results of such study to the General Assembly, not later than January 1, 2019.

RÉSUMÉ OF OPERATIONS

General Fund

General Fund Receipts			
Receipt Description	2015-2016	2016-2017	2017-2018
Court Fees	\$ 50,771,200	\$ 46,956,188	\$ 45,323,642
Additional Fee – Police Training	2,003,344	1,665,239	1,620,162
Refunds of Expenditures – Prior Years	1,339,945	1,857,551	1,203,376
Investment Interest	74,334	194,943	519,397
All Others	445,058	454,160	258,886
Total Receipts	\$ 54,633,881	\$ 51,128,081	\$ 48,925,463

General Fund receipts, which primarily consisted of court fees, decreased by \$3,505,800, 6.4%, in the 2016-2017 fiscal year. They decreased again by \$2,202,618, 4.3%, in the 2017-2018 fiscal year. These changes reflected decreases in the level of court activity.

General Fund Expenditures			
Expenditure Description	2015-2016	2016-2017	2017-2018
Personal Services	\$ 344,116,163	\$ 322,260,168	\$ 303,312,619
Other Expenses	64,532,101	62,021,518	60,267,988
Alternative Incarceration Program	56,343,513	49,538,432	49,347,704
Juvenile Alternative Incarceration	27,807,807	20,580,668	19,472,679
Youthful Offender Status	14,227,298	10,416,773	9,506,822
Workers Compensation Claims	6,411,833	6,461,518	6,109,611
Youth Services Prevention	3,273,968	2,589,091	1,839,372
Probate Court	-	5,450,000	1,900,000
Youth Violence Initiative	2,030,663	1,914,622	1,203,323
Juvenile Justice Outreach Service	-	-	5,100,908
Legal Aid	1,660,000	1,552,382	1,397,144
Forensic Sex Evidence Exams	1,388,690	1,347,925	1,347,970
Refunds of Collections	-	-	3,003,175
All Others	4,376,282	1,348,544	1,105,476
Total Expenditures	\$ 526,168,318	\$ 485,481,641	\$ 464,914,791

General Fund expenditures were primarily for personal services. General Fund expenditures decreased by \$40,686,677, 7.7%, in the 2016-2017 fiscal year. They decreased again by \$20,566,850, 4.2%, in the 2017-2018 fiscal year.

These changes reflected decreases in the number of employees. Judicial Branch General Fund payrolls reflected payments to 4,005, 3,928 and 3,865 individuals as of the end of the 2015-2016, 2016-2017, and 2017-2018 fiscal years, respectively. Overall salary levels stayed relatively constant during this period.

The General Fund Probate Court subsidy ended, effective with the 2015-2016 fiscal year when Public Act 15-5 June Special Session increased the Probate Court estate fee by eliminating the estate fee cap of \$12,500 and increased the fee rate of 0.25% to 0.5% for estates over \$2,000,000. It was reinstated as \$5,450,000 in the 2016-2017 fiscal year when Public Act 16-3 May Special Session imposed a modified estate fee cap, setting it at \$40,000 for estates valued at \$8,877,000 or more. The subsidy was reduced to \$1,900,000 in the 2017-2018 fiscal year since there was an increase in the Probate Court Administration Fund balance.

The General Assembly transferred Juvenile Justice Outreach Service funding from the Department of Children and Families to the Judicial Branch in the 2017-2018 fiscal year. This action reflected the transfer of various juvenile functions from the Department of Children and Families to the Judicial Branch by Public Act 17-2 of the June Special Session.

Special Revenue Funds

Special Revenue Funds Receipts			
Receipt Description	2015-2016	2016-2017	2017-2018
Transportation Fund:			
Court Fees	\$ 21,708,361	\$ 17,506,238	\$ 17,560,192
Other Refunds	(53,939)	(57,427)	(36,302)
Criminal Injuries Compensation Fund:			
Court-Ordered Donations	2,521,367	2,051,853	1,719,860
Court Fees	1,052,009	891,764	859,980
All Others	341,808	344,690	344,691
Federal and Other Restricted Accounts – Federal Programs:			
Crime Victim Assistance	5,828,446	12,791,131	15,501,390
Antiterrorism Emergency Reserve	2,124,495	511,773	46,874
Crime Victim Compensation	767,852	514,324	1,143,640
National Criminal History Improvement Program	415,599	1,683,060	1,535,367
All Others	940,998	564,396	831,452
Federal and Restricted Accounts – Other Restricted Contributions:			
Probation Transition Program and Technical Violation Units	6,116,938	6,147,330	5,863,664
Client Security Fund	2,691,753	2,704,720	2,603,472
Board of Parole Residential/Non-Residential Services	621,731	647,592	1,075,425
Judicial Data Processing Operating Revolving Account	547,468	520,315	507,327
Advanced Supervision and Intervention Support Team (ASIST) Program	500,185	500,185	500,185
Relief from Abuse (RFA) Legal Counsel	-	-	200,000
All Others	128,301	230,091	325,476
Total Receipts	\$ 46,253,372	\$ 47,552,035	\$ 50,582,693

Special revenue funds receipts increased by \$1,298,663 (2.8%) in the 2016-2017 fiscal year. They increased again by \$3,030,658 (6.4%) in the 2017-2018 fiscal year. These changes were primarily attributable to increases in amounts received under the federal Crime Victim Assistance program.

Crime Victim Assistance program receipts increased by \$6,962,685 (119.5%) and \$2,710,259 (21.2%) in the 2016-2017 and 2017-2018 fiscal years, respectively. The 2016-2017 fiscal year

increase was partially offset by a \$4,202,123 (19.4%) decrease in court fees remitted to the Special Transportation Fund.

Special Revenue Funds Expenditures			
Expenditure Description	2015-2016	2016-2017	2017-2018
Criminal Injuries Compensation Fund: Criminal Injuries Compensation	\$ 2,764,350	\$ 3,171,054	\$ 2,274,722
Federal and Other Restricted Accounts – Federal Programs:			
Crime Victim Assistance	5,925,544	12,795,694	15,415,078
National Criminal History Improvement Program	375,530	1,610,093	1,385,149
Antiterrorism Emergency Reserve	2,124,495	511,773	46,874
Crime Victim Compensation	652,676	568,734	1,096,018
All Others	1,037,528	572,011	749,969
Federal and Other Restricted Accounts – Other Restricted Contributions:			
Client Security Fund	4,485,598	2,136,024	4,064,229
Probation Transition-Technical Violation Unit	3,410,027	3,090,259	2,974,744
Board of Parole Residential/Non- Residential Service	621,731	647,592	1,070,294
Advanced Supervision and Intervention Support Team (ASIST) Program	500,185	500,185	490,602
Judicial Data Processing Operations Revolving Account	758,760	46,110	457,488
All Others	225,818	345,202	256,929
Banking Fund: Foreclosure Mediation Program	5,938,239	3,652,413	2,924,366
Capital Equipment Purchase Fund	536,721	1,112,230	489,235
Total Expenditures	\$ 29,357,202	\$ 30,759,374	\$ 33,695,697

Special revenue funds expenditures increased by \$1,402,172 (4.8%) in the 2016-2017 fiscal year. They increased again by \$2,936,323 (9.6%) in the 2017-2018 fiscal year. These changes were primarily attributable to increases in spending under the federal Crime Victim Assistance program.

Crime Victim Assistance program expenditures increased by \$6,870,150 (115.9%) and \$2,619,384 (20.5%) in the 2016-2017 and 2017-2018 fiscal years, respectively. These increases were attributable to additional program funding. The federal Office of Victims of Crime significantly increased victim assistance grant funds from \$5,315,321 for the federal fiscal year

ended September 30, 2014 to \$22,025,182 for the federal fiscal year ended September 30, 2015. The Judicial Branch expanded its contractor service base in the 2016-2017 and 2017-2018 fiscal years to take advantage of the additional funds.

These increases were partially offset by decreases in expenditures under the federal Antiterrorism Emergency Reserve program and the state Foreclosure Mediation Program. Antiterrorism Emergency Reserve program expenditures decreased by \$1,612,722 (76%) and \$464,899 (90.8%). Foreclosure Mediation Program expenditures decreased by \$2,285,826 (38.5%) and \$728,047 (20%) in the 2016-2017 and 2017-2018 fiscal years, respectively.

The Antiterrorism Emergency Grant was a one-time grant to the Office of Victim Services in response to the Sandy Hook Elementary School shootings. Expenditures decreased each year as the terms of subawards from the grant expired. The grant ended in the 2016-2017 fiscal year and the final payments to close out the subawards were made in the 2017-2018 fiscal year.

Public Act 08-176 established the Foreclosure Mediation Program. Subsequent public acts extended the program. Most recently, Public Act 19-145 extended the program until June 30, 2023. Expenditures were primarily for foreclosure mediators' personal services and fringe benefits. There were 51 foreclosure mediator positions and high case activity during the 2014-2015 and 2015-2016 fiscal years. However, positions and case activity decreased during the 2016-2017 and 2017-2018 fiscal years. Eighteen positions remained as of the 2017-2018 fiscal year.

Capital Improvements and Other Purpose Funds

Capital Improvements and Other Purpose Funds Expenditures			
Expenditure Description	2015-2016	2016-2017	2017-2018
Alterations, Renovations, and Improvements	\$ 3,631,190	\$ 3,823,400	\$ 3,218,497
Technology Strategic Plan	2,520,410	966,452	716,832
Security Improvements	75,124	284,876	369,716
Total Expenditures	\$ 6,226,724	\$ 5,074,728	\$ 4,305,045

Capital improvements and other purpose funds expenditures decreased by \$1,151,996 (18.5%) in the 2016-2017 fiscal year. They decreased again by \$769,683 (15.2%) in the 2017-2018 fiscal year. These changes were primarily attributable to decreases in technology strategic plan expenditures. Technology strategic plan expenditures decreased by \$1,553,958 (61.7%) and \$249,620 (25.8%) during the 2016-2017 and 2017-2018 fiscal years, respectively.

Other Financial Activity

The Judicial Branch maintained a number of cash accounts that were not reflected in the state's accounting system, Core-CT. These are described below.

- Court trust accounts are maintained by each judicial and geographical area court. As of June 30, 2018, the Judicial Branch had 41 court trust accounts.

- The Bar Examining Committee Operating Account is funded through various fees collected by the Bar Examining Committee.
- The Judicial Marshal Services Escrow account is used for monies other than prisoners' property left at court and unclaimed cash left in prisoners' personal effects.
- The Support Enforcement Trust Account is used for child support payments.
- The Judicial Escheat Account holds unclaimed funds prior to their transfer to the State Treasurer.

STATE AUDITORS' FINDINGS AND RECOMMENDATIONS

Our examination of the records of the Judicial Branch disclosed the following 17 recommendations, of which 3 have been repeated from the previous audit:

Insufficient Planning for Information Technology Risks

Criteria: Organizations need an information technology disaster recovery plan to ensure the continuation of vital business processes if a disaster occurs. A disaster recovery plan focuses on defining the recovery objectives and the necessary steps to promptly resume normal operations. The written plan identifies relevant assets, documents backup processes, and provides a detailed description that prioritizes the process, timing, and personnel to restore the information technology systems. It contains sufficient information to allow other information technology professionals to recover the system if key employees are not available.

Organizations should develop an incident response plan in conjunction with the disaster recovery plan. An incident response plan addresses issues like cybercrime, data loss, and service outages that threaten daily work. It focuses on protecting sensitive data during an event and defines the actions to be taken during the incident, including the specific roles and responsibilities of the incident response team. It provides a set of instructions to help information technology staff detect, respond to, and recover from network security incidents. Both plans need to be periodically tested to evaluate their effectiveness.

Condition: The Judicial Branch does not have a disaster recovery or incident response plan. When we asked for a copy of the branch's disaster recovery plan, the information technology unit created a written description of some of the branch's critical systems and described how they would recover them if a disaster occurred. Although helpful, this document was not comprehensive enough or sufficiently detailed to constitute a disaster recovery plan. The branch informed us that it did not have an incident response plan but was in the process of developing one.

Context: The Judicial Branch's information technology infrastructure provides essential support for branch operations.

Effect: The Judicial Branch's efforts to recover from events affecting its information technology systems could be hampered because it does not have disaster recovery or incident response plans in place.

Cause: We could not readily determine why the Judicial Branch did not prepare these plans.

Prior Audit Finding: This finding has not been previously reported.

Recommendation: The Judicial Branch should create information technology disaster recovery and incident response plans and test them regularly. (See Recommendation 1.)

Agency Response: “During the audit period, the Branch was actively engaged in updating both the Disaster Recovery Plan and Cybersecurity Incident Response Plan. Staffing challenges affected the planning process. Both of these plans were completed and distributed in October 2020.”

Cost-Effectiveness Analysis Needed for Legacy Systems Replacement

Background: In 2003, Core-CT became the state’s human resources management, financial, and accounting system. Core-CT replaced many older legacy systems, bringing with it the promise of standardization, increased ad hoc reporting capabilities, simplified reconciliation, and interactivity with its users. Most state agencies use full scope Core-CT, which processes all of the financial and personnel transactions in the system. A few, including the Judicial Branch, use only limited scope Core-CT. They maintain separate systems that perform functions that would otherwise be carried out in Core-CT.

Criteria: An older, outdated legacy system that is still being used to carry out critical business processes can be a significant source of risk and inefficiency. Current members of the information technology workforce are unlikely to be familiar with older operating systems, programming languages, and hardware. Additionally, the systems may not be able to keep up with current business needs, which could negatively impact employee productivity.

A cost-effectiveness analysis assumes that a certain benefit or outcome is desired, and that there is more than one way to achieve it. It can help identify the lowest cost alternative that will yield the desired result.

Condition: The Judicial Branch has several legacy systems that need to be replaced. The branch started taking steps to replace these systems.

Moving legacy system functions to Core-CT may be the most efficient and cost-effective way to accomplish this. In our prior report, we recommended that the Judicial Branch perform a business case study and examine the possibility of using full scope Core-CT as a replacement for some of its legacy fiscal information systems. However, the Judicial Branch has not performed such a study.

Context: The Judicial Branch’s information technology infrastructure provides essential support for its operations.

Effect: The state may incur unnecessary costs if the Judicial Branch does not perform a cost-effectiveness analysis.

Cause: We could not readily determine why the Judicial Branch did not perform a cost-effectiveness analysis.

Prior Audit Finding: This finding has been previously reported in the last audit report covering the fiscal years ended 2015 and 2016.

Recommendation: The Judicial Branch should perform a cost analysis to determine whether moving financial functions to Core-CT would be the most prudent method of replacing its legacy information technology systems. (See Recommendation 2.)

Agency Response: “In the response to the prior audit finding on this topic, the Judicial Branch reaffirmed its position as a separate branch of government with exclusive budget authority, a separate employer and a limited-scope agency in Core-CT. Maintaining these boundaries exemplifies the Branch’s independence and constitutional separation from the Executive and Legislative Branches. Functions that obscure these boundaries are concerning to the Branch given its statutory authority and obligations. The Branch’s position, as presented in the prior audit, has not changed nor its continued commitment to modernizing its legacy systems.

The Judicial Branch recognizes the vulnerabilities legacy systems create and has replaced many of them over the years with in-house resources. For example, the Branch replaced the old COBOL Civil and Family Case Management System that was hosted on the Executive Branch IBM Mainframe, an exceedingly complex endeavor. Similarly, the Branch replaced most of the Criminal System, which will be completed by July 2022, and several other legacy systems including Housing, Small Claims, the Appellate Case Management System and related E-filing systems used by Branch staff, attorneys, law firms, business entities and the public. Several of these systems are exponentially larger and more complicated than the replacement of personnel and financial functions referenced in the current audit and attest to the talent that exists within the Branch.

The Branch accomplished what it set out to do last year by addressing the attendance module of the Judicial Administrative Services Management Information Network (JASMIN). The replacement of this COBOL technology commenced in November 2019, the application is now complete and will be moved into production. This work was performed within existing resources during a period that coincided with

the pandemic. The next scheduled legacy system to be replaced is revenue accounting. The Branch will continue to modernize legacy systems so that eventually the foundation for all of them will be the currently approved modern standard, which is Microsoft Visual Studio.NET.”

*Auditors’ Concluding
Comment:*

The fact that the Judicial Branch is a separate branch of government is not relevant to our finding and recommendation. The degree to which the branch utilizes Core-CT does not in any way impact its independence.

We are not suggesting that the Judicial Branch attempt to use Core-CT for functions the software was not designed to support. However, the branch already uses Core-CT to carry out certain basic administrative and financial functions. The branch may be able to achieve cost savings by increasing its use of Core-CT, instead of creating duplicative financial systems to perform functions that Core-CT supports. The branch should conduct an analysis to determine whether opportunities exist to better utilize Core-CT to reduce costs for the state as a whole.

Position Reclassification Process

Background:

A job position provides a set of duties and responsibilities that an employee is hired to perform. Position classification is the grouping of positions with similar duties and responsibilities requiring similar levels of skill. Though their individual duties and responsibilities may vary, all employees occupying positions in their grouping have the same job classification and salary structure.

A position may grow and evolve over time, incorporating additional and/or more complex duties and responsibilities. If this happens, the position may no longer be appropriately classified.

When a position is reclassified, the employee may remain in the position and assume the new job classification as long as their performance is satisfactory. The employee is essentially promoted to a higher class without going through an open competitive process.

Criteria:

Under Section 51-12 of the General Statutes, all matters regarding personnel policies and procedures for Judicial Branch employees fall under the purview of the judges of the Supreme Court. They are codified in the Administrative Policies and Procedures Manual, which provides for the reclassification of employees to a new job classification based on a formal review conducted by the Administrative Services Division of the Human Resource Management Unit.

Promotion through reclassification is a standard human resources management tool, which may be appropriate in some circumstances. It should not be used as a substitute for an open competitive promotional process.

Condition: We reviewed 48 promotions related to 29 Judicial Branch employees. The branch processed 23 of the 48 as reclassifications. One employee was promoted 4 times by reclassification.

An open competitive promotional process should be the customary method for advancing qualified employees. However, the Judicial Branch used reclassification for 48% of the promotions in our test sample.

Context: The Judicial Branch had 3,987 and 3,919 employees at the end of fiscal years 2016-2017 and 2017-2018. Payroll expenditures, including fringe benefit assessments, totaled \$610,354,705 and \$607,700,186 during those respective fiscal years.

Effect: The Judicial Branch may not be promoting the most qualified candidates. Furthermore, the lack of an open competitive process may create the impression that promotions are not merit-based, which can adversely affect employee morale.

Cause: We could not readily determine why the Judicial Branch promoted its employees by reclassifying their positions instead of using an open competitive process.

Prior Audit Finding: This finding has not been previously reported.

Recommendation: The Judicial Branch should promote its employees using an open competitive process whenever possible. (See Recommendation 3.)

Agency Response: “The Judicial Branch considers reclassification a valuable human resource management tool that helps the Branch attract, cultivate and retain employees. Generally bargaining unit reclassifications are governed by collective bargaining agreements or by vote of the Supreme Court, and may be labeled in a variety of ways in the Judicial Administrative Services Management Information Network (JASMIN). Reclassifications for employees excluded from collective bargaining are recommended at the discretion of a Division Executive Director. The Branch will review its procedures to ensure reclassifications are properly used and documented.”

Temporary Worker Retiree Program

Background:

The state's temporary worker retiree program provides short-term employment of state retirees for cases in which such employment is cost-effective and facilitates the maintenance of important programs or services. The program, which allows state agencies to access a pool of experienced workers, is intended as a temporary measure to alleviate brief staffing shortfalls.

The program can be a valuable tool to help state agencies maintain their core functions. However, it could be subject to abuse by higher paid employees whose work product is not readily evaluated using a quantifiable measurement process.

Retirees participating in the program collect a pension while being paid a salary for the same job or starting a different state job. This practice is commonly referred to as double dipping.

Criteria:

The state's temporary worker retiree program should only be used if it is necessary to cope with temporary staffing shortages affecting the maintenance of important programs or services. It should not be used to allow employees to receive retirement benefits while continuing to serve in the same capacity. The agency should clearly document the justification for employment and timesheets should be certified by individuals with direct knowledge of the employee's work.

Condition:

We reviewed the reemployment of 6 Judicial Branch retirees at hourly rates from \$66 to \$99. One high-level administrator, who retired effective August 1, 2016, continued to perform the same administrative functions at an hourly rate of \$99 until February 5, 2018. Another high-level administrator, who retired effective May 1, 2017, continued to perform the same administrative functions at hourly rates from \$93 to \$99 until February 5, 2018. A third high-level administrator who retired effective April 1, 2018, continued to perform the same administrative functions at an hourly rate of \$82 until August 3, 2018. The branch allowed these employees to collect pensions while continuing their employment in the same capacity. The branch later employed them in other capacities.

In addition, the Judicial Branch did not include a justification in its documentation authorizing the reemployment of 5 of the 6 retirees. Based on the branch's recent explanation, it appears that these employees provided advice, assistance, and direction in matters for which they possessed subject matter expertise. As these services do not necessarily result in easily measurable deliverables, supervisory oversight is essential to provide adequate accountability. However, we

found that the timesheets for 4 of the reemployed retirees were not certified by their direct supervisors.

Context: Judicial Branch payments to reemployed retirees totaled \$1,320,437 during fiscal years 2016-2017 through 2019-2020. Payments to the 6 reviewed reemployed retirees accounted for \$810,030.

Effect: The Judicial Branch may have incurred unnecessary costs. The lack of proper timesheet certification reduced accountability.

Cause: We could not readily determine the reason for the condition.

Prior Audit Finding: This finding has not been previously reported.

Recommendation: The Judicial Branch should only use the state’s temporary worker retiree program to cope with temporary staffing shortages affecting the maintenance of important programs or services. The branch should clearly document its justification for reemployment and ensure that timesheets are certified by the employees’ direct supervisors. (See Recommendation 4.)

Auditee Response: “The Branch utilizes rehired retirees on a limited basis to expedite the transfer of institutional knowledge, provide continuity of critical programs or services, and to provide historical information and subject matter expertise in order to avoid unforeseen obstacles as policy and operational changes are contemplated. Rehired retirees produce written plans, operational reviews, and program assessments; provide advice on various budget, legal and policy matters; and facilitate the transfer of knowledge to employees assuming new positions. The cost of these services represents less than 0.1% of the Branch’s personal services budget in each of the fiscal years referenced in the audit.

The Judicial Branch is not obliged to administer a Temporary Worker Rehire (TWR) Program. The Executive Branch TWR Program is regulated by Executive Order, which permits service of 120 days per calendar year up to two years, and up to four calendar years under certain circumstances. Further, the TWR Program recognizes that the worker might be providing the same or different services than those performed before retirement. While under no obligation, Branch procedures mirror elements of the TWR Program, including a wage 75% of what workers were paid prior to retirement, direct supervisor sign-off on timesheets, and, unique to the Branch, a six-month review in order to determine if continued services are required.

Over the audited period, two of the retirees bridged the gap between their retirement and the successful recruitment of their replacements.

The payments received by these rehired retirees decreased more than 35% in the first year after the positions were filled and more than 75% - 85% in the second year. Another worker remained available on a reduced schedule to continue to provide advice on complex matters begun before retirement. The remaining workers provided critical transition services. In all cases, rehired retirees provided valuable services to advance Judicial Branch goals.”

*Auditors’ Concluding
Comment:*

The temporary worker retiree program is intended to help state agencies cope with temporary staffing shortages affecting the maintenance of important programs or services. The tasks the Judicial Branch described in its response are normal ongoing management responsibilities.

Inadequate Control of Overtime

Criteria:

Overtime is a management tool that helps employers deal with emergencies and other situations that are best handled by requiring employees to work additional hours. However, since it results in employees receiving additional pay at higher rates, there is a potential for abuse. Employees have a financial incentive to work overtime even if it is not necessary. The standard control for the prevention of overtime abuse requires that overtime be approved in advance at the appropriate management or supervisory level.

The Judicial Branch implemented a policy requiring that the deputy superintendent or higher authority approve juvenile residential services overtime in advance. The policy does not specify what form this preapproval should take, but incorporates a monitoring procedure requiring the deputy superintendent or higher authority to sign off on an overtime certificate after the employee works the overtime.

The chief court administrator preapproves overtime for information technology staff on a quarterly basis. The Judicial Branch does not have formal written procedures for the advance approval of judicial marshals’ overtime, although some courts have, individually, instituted informal procedures.

Condition:

We reviewed \$81,151 in overtime payments to 41 employees. Our sample included 19 juvenile residential services staff, 19 judicial marshals, 2 information technology staff, and an interpreter. The chief court administrator preapproved the information technology overtime. The interpreters are contractually entitled to overtime pay when working outside their assigned judicial districts.

We found that the monitoring procedure for juvenile residential services staff was not operating effectively. Only 309 of the 1057 juvenile

residential services overtime hours in our sample were supported by overtime certificates signed by the deputy superintendent or higher authority.

Context: Judicial Branch overtime expenditures totaled \$1,650,554 and \$1,755,039 during the 2016-2017 and 2017-2018 fiscal years, respectively.

Effect: The Judicial Branch may have unnecessarily increased labor costs by allowing employees to work overtime without advance approval.

Cause: We could not readily determine why the Judicial Branch did not enforce its control procedures intended to address juvenile residential services staff and did not develop formal written procedures for the advance approval of judicial marshal overtime.

Prior Audit Finding: This finding has not been previously reported.

Recommendation: The Judicial Branch should develop a written policy that requires advance approval of overtime and addresses all employees entitled to overtime pay. The branch should monitor compliance with its overtime policy. (See Recommendation 5.)

Agency Response: “The Judicial Branch monitors overtime on a continuous basis and has made significant progress in reducing this cost. In 2011, Branch overtime exceeded \$4.1 million with Detention Centers accounting for \$2.3 million and Judicial Marshal’s overtime totaling \$1 million. With procedural improvements including monthly reporting to management by division and identification of employees forecast to exceed 520 hours per fiscal year, the Branch was able to reduce overtime in half by FY 2013 to \$2.3 million. Detention overtime in particular was lowered to \$730,000. By FY 2017 and FY 2018 the overtime had been reduced to \$1.5 million and \$1.6 million, respectively. Detention averaged \$600,000 while the Marshal totaled approximately \$750,000. Currently, Judicial Branch overtime is .5% of Personal Services where five other comparable size state agencies’ overtime is between 8%-30% of Personal Services.

Despite continuous monitoring of overtime, there will be situations that cannot be anticipated and advance overtime approval is not always feasible.

For example, the Juvenile Residential Services (JRS) Detention Center staff are not authorized to earn overtime unless it is needed to fill a shift, training, or for a critical function (e.g. emergency maintenance). To strengthen internal controls governing these occasions, all future

overtime assignments will be certified by a Deputy Superintendent prior to being entered into payroll. Any overtime that is not certified by a Deputy Superintendent will be approved or disapproved by the Superintendent. The JRS overtime policy will be revised to reflect the above and will be audited by JRS central office administration on a quarterly basis.

In the case of Judicial Marshals, the collective bargaining agreement between the Judicial Branch and the International Brotherhood of Police Officers (IBPO) governs overtime for Judicial Marshals. Articles XVII – Overtime, Sections 3 and 4, defines the procedures to offer overtime to Marshals. The overtime is offered in advance of the work being performed. There are times when Marshals are unable to be released at the end of their shift. This primarily occurs with transportation functions. Due to the Marshals being offsite in a vehicle at that time, advance written approval is not possible. Section 7 of the Overtime article in the collective bargaining agreement addresses Shift Holdovers.”

Compensatory Time Controls Not Operating Effectively

Criteria:

Compensatory time allows employers to better manage human resources. It helps to match staff work periods to workloads when they are not static and cannot be addressed by flexible schedules. It also benefits employees by allowing them to accrue leave time for future use.

However, management should not allow employees to accrue compensatory time unless it is justified by the demands of the job. The accumulation of unnecessary compensatory time can create liabilities and restrict management’s options for future staffing needs.

An internal Judicial Branch review of adult probation compensatory time revealed patterns of abuse. In response, on March 23, 2017, administrators directed that all adult probation management justify and preapprove compensatory time.

Condition:

We reviewed 97 instances involving 892 hours of earned compensatory time. Eighty-nine instances with 699 hours involved adult probation staff and 8 instances with 193 hours involved other Judicial Branch staff. Judicial Branch policies only require preapproval for adult probation staff. However, we noted evidence of preapproval for 4 of the 8 other branch staff in our sample.

We found that adult probation compensatory time controls did not operate effectively. Adult probation management did not document its preapproval for all or part of the hours earned in 76 of the 89 instances.

Management also did not document its justification for compensatory time for all or part of the hours earned in 62 of 89 instances.

Context: As noted above, an internal Judicial Branch review of compensatory time earned by adult probation staff identified patterns of abuse. According to that review, adult probation staff earned over 42,000 hours of compensatory in the three-year period beginning January 2014.

Effect: The Judicial Branch increased the risk of compensatory time abuse by adult probation staff by not enforcing established justification and preapproval requirements.

Cause: The Judicial Branch did not follow up on its internal review to verify that the controls it implemented in response to the patterns of abuse were operating effectively.

Prior Audit Finding: This finding has not been previously reported.

Recommendation: The Judicial Branch should enforce compliance with existing controls over the awarding of adult probation compensatory time. The branch should extend the requirement for justification and preapproval of compensatory time to all employees who earn compensatory time. (See Recommendation 6.)

Agency Response: “The Judicial Branch agrees with the audit recommendation and will enforce compliance with existing controls over the award of compensatory time to Adult Probation staff.”

The Internal Audit Unit Is Not Organizationally Independent

Criteria: Under International Standards for the Professional Practice of Internal Auditing promulgated by the Institute of Internal Auditors, an internal audit unit must be organizationally independent to effectively carry out its responsibilities. It must be free from interference in determining the scope of internal auditing, performing work, and communicating results.

The internal audit unit cannot objectively assess the actions of management, to which it reports. Furthermore, the unit must report at a level that provides it with the authority it needs to function effectively. The Institute of Internal Auditors recommends that the internal audit unit report to the organization’s governing body so that it is organizationally independent and possesses the requisite authority.

Condition: The Judicial Branch is governed by the Chief Justice of the Supreme Court. Under Section 51-1b of the General Statutes, the chief justice is

the head of the branch and is responsible for its administration. The chief justice appoints a chief court administrator.

The Judicial Branch's internal audit unit reports to an administrator within the branch's Administrative Services Division. The division is one of five administrative divisions that report to the chief court administrator, the administrative director of the branch. The internal audit unit does not have adequate organizational independence under this reporting structure.

The internal audit unit does not assess risk and respond on a branch-wide basis. Instead, it follows an audit plan designed years ago with a narrower focus that does not address major aspects of Judicial Branch operations, including the Administrative Services and Information Technology divisions.

The Administrative Services Division is responsible for core financial operations of the Judicial Branch that should be subject to review by the internal audit unit. Information technology is an area of significant risk, as the branch makes extensive use of legacy proprietary systems that are not subject to central state controls.

<i>Context:</i>	A strong internal audit function adds value by helping an organization efficiently and effectively carry out its mission. It provides assurance that the organization is addressing risks, complying with requirements, and taking advantage of opportunities. Internal auditors can detect emerging problems early, enabling management to address them before they create serious issues.
<i>Effect:</i>	The reporting structure appears to have restricted the scope of internal audit operations.
<i>Cause:</i>	Judicial Branch administrators seem to view the internal audit unit as a subset of the Administrative Services Division that carries out certain specific control functions.
<i>Prior Audit Finding:</i>	This finding has not been previously reported.
<i>Recommendation:</i>	The Judicial Branch's internal audit unit should report directly to the chief court administrator. The internal audit should have the ability and authority to review all aspects of branch operations, including the Administrative Services and Information Technology divisions. (See Recommendation 7.)
<i>Agency Response:</i>	"The Judicial Branch has long had an internal audit unit under the leadership of the Chief Court Administrator in order to fulfill specific

statutory responsibilities for audit (C.G.S. 51-9(1)). The Branch agrees that it should modernize its approach to internal auditing by addressing risks and complying with requirements in all operating divisions. The Branch will examine its audit capability, including its ability to recruit and retain audit expertise and leadership for a workforce in development, in order to achieve the recommended degree of independence and staff competence to perform the recommended scope of work.”

Inadequate Accountability for Payments to Grievance Counsels

Background:

The Statewide Grievance Committee, established by Section 51-90 of the General Statutes, is responsible for reviewing, investigating, and adjudicating attorney ethics complaints. Under Connecticut’s attorney grievance procedures, complaints are submitted to the Statewide Bar Counsel, which is appointed by the judges of the Superior Court in accordance with Section 51-90c of the General Statutes. The Statewide Bar Counsel reviews the complaint and either forwards it to a grievance panel for an investigation or, if it meets certain criteria for dismissal, refers it to two members of the Statewide Grievance Committee for dismissal or advancement to a grievance panel.

A grievance panel is composed of one person who is not an attorney and two attorneys whose law offices are outside the panel’s judicial district. In accordance with Section 51-90d of the General Statutes, the judges of the Superior Court appoint attorneys to serve as grievance counsel for the panels. The grievance counsel helps the panel investigate the complaint against the attorney and provides legal advice.

The grievance panel determines whether there is probable cause to believe that the attorney is guilty of misconduct. If there is, it forwards a copy of the record to the Office of the Chief Disciplinary Counsel, created by the judges of the Superior Court, which pursues the complaint before the Statewide Grievance Committee.

Criteria:

Under Section 51-90d of the General Statutes, the Judicial Branch may employ grievance counsel or pay them on a contractual basis. They are to be paid from appropriated branch funds.

The Office of the Chief Court Administrator is responsible for establishing controls that provide adequate accountability over payments to grievance counsel. Under Section 51-5a of the General Statutes, the chief court administrator is responsible for the efficient operation of the Judicial Branch and the proper administration of judicial business. Under Section 51-9 of the General Statutes, the staff of the Office of the Chief Court Administrator is required to supervise purchases of commodities and services, confirm the appropriateness of

bills paid from state appropriations, and develop personnel standards, policies, and procedures.

Payments to grievance counsel should be subject to the standard controls applicable to the method of payment. Whether they are paid as employees or contractors, grievance counsel should document their hours so the Judicial Branch can determine whether the amount requested is reasonable in relation to the work performed.

Condition: Our test of payroll transactions included a \$1,161 payment to a grievance counsel. There were no time and attendance reports on file for this employee.

The Judicial Branch informed us that grievance counsel do not have set work schedules and do not submit time and attendance reports. Furthermore, the branch does not verify how many hours they work. This practice does not provide sufficient accountability over grievance counsel payments.

Context: There are 13 judicial districts in Connecticut, which all have a grievance panel.

Effect: The current system lacks accountability. It does not provide a basis to determine whether the amount paid was reasonable in relation to the work performed.

Cause: We could not readily determine why the Judicial Branch had not implemented adequate controls over these payments.

Prior Audit Finding: This finding has not been previously reported.

Recommendation: The Judicial Branch should require grievance counsel to submit time and attendance records. The branch should pay grievance counsel for their actual hours to ensure that the amount is reasonable. (See Recommendation 8.)

Agency Response: “The Judicial Branch Administrative Services Division will work with the Superior Court Operations Division to increase accountability for payments to Grievance Counsel.”

Salary Increases Not in Accordance with Policy

Criteria: Judicial Branch administrative policy 301 states that when the branch promotes an employee from one job classification to another, the employee is placed in that step of the new pay group that provides between one and two annual increments in the new pay group. It further states that when an employee is transferred from one Judicial Branch

classification to another in the same pay group, the group, step, and anniversary date does not change.

Condition: We reviewed 97 personnel actions for 29 Judicial Branch employees, 42 of which were promotions or transfers. In 3 out of 42 actions, the branch awarded salary increases in excess of the amounts allowed under administrative policy 301. The salary rates increased from \$115 to \$186 more than allowed by policy.

Context: The Judicial Branch’s payroll expenditures, including fringe benefit assessments, totaled \$610,354,705 and \$607,700,186 for fiscal years 2016-2017 and 2017-2018, respectively.

Effect: Salary increases were not in accordance with policy.

Cause: The Judicial Branch informed us that these were discretionary decisions but provided no documentation.

Prior Audit Finding: This finding has not been previously reported.

Recommendation: The Judicial Branch should adhere to its policy for salary increases. (See Recommendation 9.)

Agency Response: “The Judicial Branch will review its policy and revise it as necessary to be consistent with practice.”

Control Weaknesses Affecting New Hires

Criteria: Upper management involvement in the hiring process helps to ensure that recruitment decisions are driven by the business needs of the organization. The Judicial Branch has policies designed to ensure that all hiring decisions are subject to upper management scrutiny. A supervisor may not take any steps toward hiring an employee until the chief court administrator or a designee authorizes the action.

Starting salaries for some positions vary, depending on the applicant’s experience and training. Applicants that have a certification or advanced degree may start at a higher pay rate than applicants that only meet the position’s minimum requirements.

Employees who are attorneys or law school graduates start at \$20.01 per hour in the Temporary Assistant Clerk 1 position. Law school students are paid \$17.85 per hour.

Condition: We reviewed the hiring process followed for 10 new employees during the fiscal years ended June 30, 2017 and 2018. The chief court

administrator or designee did not sign the authorization forms for 4 of the 10 as required by Judicial Branch policy.

The Judicial Branch hired 2 of the 10 new employees as Temporary Assistant Clerk 1 and provided higher starting salaries because they were law school graduates. However, the branch did not verify their academic credentials with their respective law schools. The branch did not have a verification process, but instead relied on representations made in the applicants' resumes.

Context: The Judicial Branch hired 343 employees during the fiscal years ended June 30, 2017 and 2018.

Effect: As the hiring decisions were not reviewed by upper management, they may not have been in the best interests of the Judicial Branch. The lack of a process for reviewing candidate credentials demonstrates an internal control design weakness, which could allow the branch to pay its employees more than allowed by its policy.

Cause: We could not readily determine why the Judicial Branch hired new employees without obtaining the required authorizations or verifying their credentials.

Prior Audit Finding: This finding has not been previously reported.

Recommendation: The Judicial Branch should ensure that the chief court administrator or a designee approves all new hires as required by branch policy. The branch should verify new employees' credentials to ensure that it pays them at the appropriate rate. (See Recommendation 10.)

Agency Response: "The Judicial Branch Superior Court Operations Division will notify the Judicial District Chief Clerks that they will be required to obtain documentation of a law degree, to be submitted with the hiring paperwork for all Temporary Assistant Clerk-Accredited positions."

Inadequate Monitoring of Dual Employment Assignments

Criteria: Section 5-208a prohibits compensating a state employee for multiple job assignments unless the duties performed do not overlap, the hours worked are documented and reviewed to preclude duplicate payment, and no conflicts of interest exist between services performed. The Department of Administrative Services developed uniform procedures governing dual employment responsibilities that are designed to ensure compliance with state and federal laws.

The hiring agency, working directly with the current employing agency, must complete a dual employment request form before dual

employment commences. The form addresses the state and federal compliance requirements and must be approved by both agencies.

Subsequently, as stated in Department of Administrative Services General Letter No. 204, both agencies must regularly monitor the dual employment assignment for changes in employment, dual assignments that are not in compliance, and assignments that are due to expire. The state developed a standard dual employment report to assist in this monitoring.

Condition: We found that a significant number of Judicial Branch dual employment assignments were not supported by properly-approved dual employment request forms. We reviewed 80 dual employment assignments during the fiscal years ended June 30, 2017, 2018, and 2019. The required forms were not on file for 29 (36%) of the assignments tested.

In addition, the Judicial Branch did not regularly review the dual employment report. The branch informed us that it did not know about the report.

Context: We sampled 80 of the 109 (73%) dual employment assignments that should have been supported by properly-approved dual employment request forms during the three fiscal years tested.

Effect: The Judicial Branch has less assurance that employees holding multiple positions do not have conflicting duties or schedules.

Cause: Judicial Branch staff may not have known that they are required to complete dual employment request forms for all instances of dual employment. As noted above, the branch informed us that it did not know about the dual employment report.

Prior Audit Finding: This finding has not been previously reported.

Recommendation: The Judicial Branch should improve control over dual employment assignments by ensuring that all employees with multiple job assignments complete dual employment request forms. The branch should regularly review the state's dual employment report. (See Recommendation 11.)

Agency Response: "Prior to this audit the Judicial Branch was unaware of the Dual Employment Report which is produced from Core-CT and available for monthly review. The Judicial Branch has begun to review the report and will continue to do so."

Employee Work Schedule Forms Not on File

<i>Criteria:</i>	Supervisors need to know when staff should be working to properly monitor them. The Judicial Branch requires supervisors to maintain current work schedule forms for all permanent and temporary employees showing the regular start and end times and the time of the scheduled meal break. Both the supervisor and employee must sign the form and update the form if any information changes.
<i>Condition:</i>	Our test of payroll transactions included 29 employees who should have had work schedule forms on file. The branch did not have 13 (45%) employee work schedule forms on file.
<i>Context:</i>	Supervisory monitoring of staff is a critical control over the Judicial Branch's largest expense.
<i>Effect:</i>	Supervisors may not have monitored staff properly, as they may not have been aware of staff work schedules.
<i>Cause:</i>	We could not readily determine why employee work schedule forms were not on file for almost half of the employees tested.
<i>Prior Audit Finding:</i>	This finding has not been previously reported.
<i>Recommendation:</i>	The Judicial Branch should ensure that it maintains all required employee work schedule forms on file. (See Recommendation 12.)
<i>Agency Response:</i>	<p>“Beginning with a pilot deployment in 2016 and continuing currently, the Judicial Branch is bringing all permanent employees into the uniform Judicial Attendance Keeping System (JAKS). Prior to JAKS, employee attendance records were maintained in a variety of systems, including paper records. Employees are required to submit in JAKS the initial and revised schedule request for supervisor approval. Temporary employees with pre-determined schedules (e.g. Temporary Paralegals) do not utilize JAKS, and will retain the use of the paper <i>Employee Work Schedule</i>.</p> <p>In the time period following the sample taken for this audit JAKS has been much more widely deployed. This will address many of the exceptions identified in the sample of cases. On-going implementation of JAKS is planned for the remainder of FY21 and into FY22. Supervisors of temporary employees with pre-determined schedules will be reminded to approve and retain paper <i>Employee Work Schedule</i>.”</p>

Vendor Allowed to Continue Working After Contract Expired

Criteria: A written vendor contract documenting the rights and obligations of both parties is essential to prevent misunderstandings and provide enforceability. The parties should create a written contract amendment to document changes to the terms and conditions.

The Judicial Branch’s procurement policies incorporate these basic controls. The Administrative Purchasing Services office must authorize any change to the service, contract term, or dollar amount. All changes must be documented by executing a written contract amendment.

Condition: A contract for training services expired on March 31, 2016. However, the vendor continued to provide services through June 30, 2016. The Administrative Services Division’s Purchasing Services office did not execute an amendment to extend the contract.

The Judicial Branch incurred an obligation to the vendor by allowing it to provide services during this 3-month period. The branch paid the vendor \$102,625 in August 2016.

Context: The vendor received payments for education and training services totaling \$426,267 and \$270,826 for fiscal years 2016-2017 and 2017-2018, respectively.

Effect: The Judicial Branch bypassed established controls. The vendor’s services were not covered by a written contract during this 3-month period, potentially creating uncertainties regarding the parties’ rights and obligations.

Cause: The Judicial Branch informed us that it intended to execute a contract with a new vendor, but the process was delayed.

Prior Audit Finding: This finding has not been previously reported.

Recommendation: The Judicial Branch should improve its monitoring of contract expiration dates to ensure they are in force when vendors provide services. (See Recommendation 13.)

Agency Response: “The Judicial Branch agrees with the audit recommendation to improve monitoring of contract periods, however, it is important to note that the referenced contract is one among the approximately 2,400 purchase orders managed by the Branch during the reporting period.

To avoid incorrect payments against expired contracts, all future payment authorizations for a prior fiscal year will be reviewed at the

supervisor level. The supervisor will inspect records to ensure funding and required extensions are in place.”

Court Trust Account Policies and Procedures Never Finalized

<i>Background:</i>	The Judicial Branch is responsible for collecting, maintaining, and distributing money held in trust by the courts. Each court maintains a separate bank account for these funds and tracks them in an Access database.
<i>Criteria:</i>	Written policies and procedures help employees perform their work by providing them with an authoritative source of guidance and information. Without formal policies and procedures, employees must rely on their understanding of management’s objectives and procedural requirements. This makes it difficult to achieve organization-wide consistency, especially when employee turnover becomes a factor.
<i>Condition:</i>	In May 2000, the Judicial Branch created draft guidance addressing the administration of court trust funds, with the intention of incorporating it in the Clerk’s Financial Policy and Procedures Manual. However, the branch never finalized the draft guidance and did not incorporate it in the manual.
<i>Context:</i>	Court trust account receipts totaled \$73,350,875 and \$79,243,800 in the 2016-2017 and 2017-2018 fiscal years, respectively.
<i>Effect:</i>	Court clerks do not have authoritative written guidance for the administration of the court trust accounts.
<i>Cause:</i>	The Judicial Branch delayed finalization of the draft guidance pending expected updates to the Access databases used to account for the funds. However, the branch never updated the databases.
<i>Prior Audit Finding:</i>	This finding has not been previously reported.
<i>Recommendation:</i>	The Judicial Branch should finalize its draft guidance addressing the administration of the court trust funds and incorporate it in the Clerk’s Financial Policy and Procedures Manual. (See Recommendation 14.)
<i>Agency Response:</i>	“The Judicial Branch agrees with the audit recommendation to finalize guidance addressing administration of the court trust account funds. Procedures will be incorporated into the Clerk’s Financial Policy and Procedures Manual.”

Plan Needed for Commission on Official Legal Publications

Background: The Commission on Official Legal Publications (COLP) is authorized by Chapter 883b of the General Statutes. Section 51-216b (a) (1) of the General Statutes allows the commission to sell legal publications at such prices as it sees fit.

These sales are a relatively minor incidental component of COLP operations. Most of the commission's work serves other departments, and many of the publications it furnishes to external parties are provided free of charge in accordance with Section 51-216b (c) of the General Statutes.

Section 51-216b (c), in part, requires the commission to furnish official legal publications free of charge to courts of records, law libraries, public officers, departments, agencies, and state boards and commissions. It also requires the commission to furnish the Connecticut Law Journal free of charge to any member of the General Assembly making a request.

Criteria: The Government Finance Officers Association recommends strategic planning to provide a long-term perspective for service delivery and budgeting. Organizations should assess the current environment, anticipate future changes, and align organizational resources to bridge the gap between present conditions and the envisioned future.

Condition: The Commission on Official Legal Publications' expenditures decreased 28% during the audited period, from \$3,995,473 for the 2016-2017 fiscal year to \$2,860,941 for the 2017-2018 fiscal year. Incidental revenues decreased 68% from \$295,224 to \$93,349. This decrease reflects the move to providing information in an electronic format.

The Commission on Official Legal Publications relies on outdated equipment. The last major purchase of printing equipment was in 1991, and some older items date back prior to 1986, with the newest being 20 years old. COLP purchased the software used for the Connecticut Law Journal in 1988.

The Commission on Official Legal Publications is faced with a significant change in the way it provides information and the possible need to replace aging infrastructure. In our prior report, we recommended that the Judicial Branch develop a plan for COLP future operations.

The Judicial Branch agreed with our recommendation. In a memorandum dated July 6, 2018, the branch outlined the steps it would

take to determine the best course for COLP to efficiently meet its future printing needs. However, the branch has not taken these steps.

Context: The replacement of paper with electronic media is inevitable and accelerating. The Judicial Branch needs to proactively address this change.

Effect: Without a comprehensive plan for the future of COLP, the Judicial Branch may be forced into a reactive mode, forgoing opportunities for cost-saving efficiencies.

Cause: We could not readily determine why the Judicial Branch did not take the actions outlined in its July 6, 2018 memorandum to develop a plan for the future of COLP.

Prior Audit Finding: This finding has been previously reported in the last 2 audit reports covering the fiscal years ended 2012 through 2016.

Recommendation: The Judicial Branch should develop a plan for the Commission on Official Legal Publications' future operations to address the migration to electronic media and the commission's outdated equipment and software. (See Recommendation 15.)

Agency Response: "The Judicial Branch concurs that a plan for the future operation of COLP is warranted and will begin by reviewing the 2016 plan on file when normal operations resume post COVID-19."

Mileage Reimbursement Policies Need Clarification

Criteria: Per the Judicial Branch's mileage reimbursement policy, commuting expenses from an employee's home to the regular duty station are not reimbursable. The cost of travel to and from an employee's regular duty station to a location where official business is to be conducted is reimbursable. If an employee travels directly from home to a location other than the regular duty station, the excess mileage is reimbursable.

An employee's regular duty station is the location where the employee routinely performs duties. However, if the employee's work involves regular travel or the work location changes daily, the Judicial Branch designates a regular duty station. Per the policy, the branch should determine the regular duty station based on its needs. It should not make this determination based on the proximity to the employee's home or preferred living area.

The Family Support Magistrate Division includes 9 family support magistrates appointed by the governor to 3-year terms and may be

reappointed at the end of their terms. Family support magistrates hear cases involving child support, spousal support, and paternity.

Family support magistrates who reach retirement age may serve as family support referees for the remainder of their terms. Former family support magistrates may be appointed to serve as family support referees. Family support referees exercise the powers of family support magistrates.

Condition: The Judicial Branch currently designates the court closest to a family support magistrate's or referee's home as the regular duty station. We did not find any written authorization for this practice, which appears to be inconsistent with the stated policy of determining an employee's regular duty station based on the branch's needs.

Additionally, the Judicial Branch's mileage reimbursement policy permits reimbursement based on actual miles traveled or average town-to-town mileage. With point-to-point mileage numbers readily available on the internet, it is no longer useful to approximate mileage using town-to-town averages.

Context: Mileage reimbursements paid to family support magistrates and referees totaled \$35,058 and \$30,031 during the fiscal years ended June 30, 2017 and 2018, respectively.

Effect: The practice of designating the court closest to a family support magistrate's or referee's home as the regular duty station may have resulted in excessive reimbursements. The use of town-to-town averages made the reimbursement calculations imprecise.

Cause: We could not readily determine why the apparent inconsistency regarding the determination of employees' regular duty stations developed. The approximation of miles using town-to-town averages is no longer necessary. Actual mileage can easily be determined on the internet.

Prior Audit Finding: Elements of this finding were previously reported in the last audit report covering the fiscal years ended 2015 and 2016.

Recommendation: The Judicial Branch should ensure that its mileage reimbursement policy is clearly defined and consistent with actual practice. The branch should base all reimbursements on actual miles traveled calculated using a standard methodology. (See Recommendation 16.)

Agency Response: “The Judicial Branch will require that mileage reimbursement be calculated on actual mileage. Also, the Branch will clarify its mileage reimbursement practice for family support magistrates and referees.”

Inadequate Monitoring of Seized Property

Criteria: Under Section 54-36a of the General Statutes, the Judicial Branch manages property seized by law enforcement agencies. The branch must maintain an inventory of such property, monitor its status, and provide notifications to concerned parties. The branch is responsible for ensuring property is returned to its owner at the final disposition of the criminal action or otherwise disposed of as ordered by the court.

Section 54-36a(i) requires law enforcement agencies to comply with court orders for the disposal of seized property within certain specified time limits. When property is ordered to be returned to its owner, the order specifies an alternate means of disposition to be used if it is not claimed within 6 months. Unclaimed property must be disposed of using that method within 90 days of the expiration of the 6-month period. If the court orders a means of disposition other than returning it to its owner, it must be disposed of using that method within 90 days of receipt of the order.

Condition: The Judicial Branch monitors seized property to ensure that it is disposed of using the method specified by the court. The branch does not regularly monitor outstanding items to ensure that they are disposed of within the timeframes set forth in Section 54-36a(i) of the General Statutes.

In December 2002, the Examiner of Seized Property issued a directive requiring each court’s administrative staff to review pending items biweekly and take appropriate action on those outstanding for more than 90 days. However, the branch informed us that it discontinued this practice shortly after it started due to staff reductions. The Judicial Branch does not appear to have a standard process for monitoring pending items.

Context: The seized property recordkeeping system was not designed to readily produce quantitative measures of system activity. We noted that the Office of Legislative Research issued a report in September 2015 that addressed one category of seized property, indicating that funds forfeited under Connecticut’s drug asset forfeiture law ranged from \$1,100,000 to \$3,200,000 in recent years.

Effect: The Judicial Branch is not fulfilling its statutory responsibility to ensure that law enforcement agencies comply with court orders for disposal of

seized property within the time limits specified in Section 54-36a(i) of the General Statutes.

Cause: The Judicial Branch indicated that staffing levels impacted its ability to monitor seized property.

Prior Audit Finding: This finding has not been previously reported.

Recommendation: The Judicial Branch should monitor seized property to ensure that law enforcement agencies comply with court orders for disposal within the time limits specified in Section 54-36a(i) of the General Statutes. (See Recommendation 17.)

Agency Response: “The Judicial Branch will monitor adherence with court orders to ensure compliance with Section 54-36a, subsection (i) of the Connecticut General Statutes. Procedures for initiating criminal contempt for non-compliance will be documented and pursued.”

RECOMMENDATIONS

Status of Prior Audit Recommendations:

Our prior audit report on the Judicial Branch (Judicial Department in the last audit) contained 6 recommendations. Three have been implemented or otherwise resolved, and 3 have been repeated or restated with modifications during the current audit.

- The Judicial Department should perform a business case study and examine the possibility of using full scope Core-CT as a possible solution to its legacy fiscal information systems. **This recommendation is being restated and repeated. (See Recommendation 2.)**
- The Judicial Department should improve internal control over competitive bidding on construction projects. The department should consider using third-party construction experts to consult on building and code compliance issues. **This recommendation has been resolved.**
- The Judicial Department should develop a plan for the Commission on Official Legal Publications' future operations. The commission should consider pricing changes, expanding the customer base, allowing credit card and phone sales, and accounting for operations in enterprise and internal service funds. **This recommendation is being repeated. (See Recommendation 15.)**
- The Judicial Department should implement the recommendations in the Committee on Court Recording Monitors and Court Reporters final report issued in 2010. Those recommendations include issues related to the production of private party transcripts for fees on state time, the adoption of uniform standards for the work court reporting monitors may perform on state time, and the creation of a list of transcriptionists/companies meeting department standards. The department should develop a written plan to implement these recommendations pending the expiration of the memorandum of agreement in 2021. **This recommendation has been resolved.**
- The Judicial Department should strengthen internal controls to ensure that duty stations are assigned in accordance with the department's Reimbursable Business-Related Expenses policy. **This recommendation is being restated and repeated. (See Recommendation 16.)**
- The Judicial Department should follow the procedures in the State of Connecticut Property Control Manual and record donated property (land) at fair value as of the date of donation. If records exist documenting the fair values of the property at the date of donation, the department should use those values. If the fair values are not available, the department should seek guidance from the Office of State Comptroller to determine a fair value for each parcel. **This recommendation has been resolved.**

Current Audit Recommendations:

- 1. The Judicial Branch should create information technology disaster recovery and incident response plans and test them regularly.**

Comment:

The Judicial Branch does not have disaster recovery or incident response plans.

- 2. The Judicial Branch should perform a cost analysis to determine whether moving financial functions to Core-CT would be the most prudent method of replacing its legacy information technology systems.**

Comment:

The Judicial Branch has several legacy systems that need to be replaced. Moving legacy system functions to Core-CT may be the most efficient and cost-effective way to accomplish this.

- 3. The Judicial Branch should promote its employees using an open competitive process whenever possible.**

Comment:

We reviewed 48 promotions related to 29 Judicial Branch employees. The branch processed 23 of the 48 (48%) as reclassifications. One employee was promoted 4 times by reclassification.

- 4. The Judicial Branch should only use the state's temporary worker retiree program to cope with temporary staffing shortages affecting the maintenance of important programs or services. The branch should clearly document its justification for reemployment and ensure that timesheets are certified by the employees' direct supervisors.**

Comment:

We reviewed the reemployment of 6 Judicial Branch retirees. The branch allowed 3 employees to collect pensions while continuing their employment in the same capacity.

In addition, the Judicial Branch did not include a justification in its documentation authorizing the reemployment of 5 of the 6 retirees. We also found that the timesheets for 4 of the reemployed retirees were not certified by their direct supervisors.

- 5. The Judicial Branch should develop a written policy that requires advance approval of overtime and addresses all employees entitled to overtime pay. The branch should monitor compliance with its overtime policy.**

Comment:

We found that the monitoring procedure for juvenile residential services staff was not operating effectively. Only 309 of the 1057 juvenile residential services overtime hours in our sample were supported by overtime certificates signed by the deputy superintendent or higher authority.

- 6. The Judicial Branch should enforce compliance with existing controls over the awarding of adult probation compensatory time. The branch should extend the requirement for justification and preapproval of compensatory time to all employees who earn compensatory time.**

Comment:

We reviewed 97 instances involving 892 hours of earned compensatory time. Eighty-nine instances with 699 hours involved adult probation staff and 8 instances with 193 hours involved other Judicial Branch staff.

Adult probation management did not document its preapproval for all or part of the hours earned in 76 of the 89 instances. Management also did not document its justification for compensatory time for all or part of the hours earned in 62 of 89 instances.

- 7. The Judicial Branch's internal audit unit should report directly to the chief court administrator. The internal audit should have the ability and authority to review all aspects of Judicial Branch operations, including the Administrative Services and Information Technology divisions.**

Comment:

The Judicial Branch's internal audit unit reports to an administrator within the branch's Administrative Services Division. The internal audit unit does not have adequate organizational independence under this reporting structure. The internal audit unit does not assess risk and respond on a branch-wide basis. It follows a plan that does not address major aspects of Judicial Branch operations, including the Administrative Services and Information Technology divisions.

- 8. The Judicial Branch should require grievance counsel to submit time and attendance records. The branch should pay grievance counsel for their actual hours to ensure that the amount is reasonable.**

Comment:

The Judicial Branch's grievance counsel do not have set work schedules and do not submit time and attendance reports. Furthermore, the branch does not verify how many hours they work. This practice does not provide sufficient accountability over grievance counsel payments.

- 9. The Judicial Branch should adhere to its policy for salary increases.**

Comment:

The Judicial Branch awarded salary increases in excess of the amounts allowed under its policy.

- 10. The Judicial Branch should ensure that the chief court administrator or a designee approves all new hires as required by branch policy. The branch should verify new employees' credentials to ensure that it pays them at the appropriate rate.**

Comment:

The Judicial Branch did not verify the academic credentials for 2 of 10 new employees hired into the position of Temporary Assistant Clerk 1. In addition, the chief court administrator or designee did not sign the authorization forms for 4 of the 10 new hires reviewed as required by Judicial Branch policy.

- 11. The Judicial Branch should improve control over dual employment assignments by ensuring that all employees with multiple job assignments complete dual employment request forms. The branch should regularly review the state's dual employment report.**

Comment:

The Judicial Branch did not regularly review the dual employment report. In addition, we found that a significant number of branch dual employment assignments were not supported by properly-approved dual employment request forms.

12. The Judicial Branch should ensure that it maintains all required employee work schedule forms on file.

Comment:

Our test of payroll transactions included 29 employees who should have had work schedule forms on file. The branch did not have 13 (45%) of the employee work schedule forms on file.

13. The Judicial Branch should improve its monitoring of contract expiration dates to ensure they are in force when vendors provide services.

Comment:

A contract for training services expired March 31, 2016. However, the vendor continued to provide services through June 30, 2016. The Administrative Services Division's Purchasing Services office did not execute an amendment to extend the contract. The Judicial Branch incurred an obligation to the vendor by allowing it to provide services for 3 months after the expiration of the contract.

14. The Judicial Branch should finalize its draft guidance addressing the administration of the court trust funds and incorporate it in the Clerk's Financial Policy and Procedures Manual.

Comment:

In May 2000, the Judicial Branch created draft guidance addressing the administration of court trust funds, with the intention of incorporating it in the Clerk's Financial Policy and Procedures Manual. However, the branch never finalized the draft guidance and did not incorporate it in the manual.

15. The Judicial Branch should develop a plan for future operations of the Commission on Official Legal Publications to address the migration to electronic media and the commission's outdated equipment and software.

Comment:

The Commission on Official Legal Publications' expenditures continue to decrease, and it relies on aging equipment and software. The Commission on Official Legal Publications is also faced with a significant change in the way it provides information. In our prior audit report, we recommended that the Judicial Branch develop a plan for the commission's future operations. However, the branch has not implemented such a plan.

- 16. The Judicial Branch should ensure that its mileage reimbursement policy is clearly defined and consistent with actual practice. The branch should base all reimbursements on actual miles traveled, calculated using a standard methodology.**

Comment:

The Judicial Branch currently designates the court closest to a family support magistrate's or referee's home as the regular duty station. The practice appears inconsistent with the stated policy of determining an employee's regular duty station based on the branch's needs.

In addition, the branch's mileage reimbursement policy permits reimbursement based on actual miles traveled or average town-to-town mileage. With point-to-point mileage numbers readily available on the internet, it is no longer useful to approximate miles using town-to-town averages.

- 17. The Judicial Branch should monitor seized property to ensure that law enforcement agencies comply with court orders for disposal within the time limits specified in Section 54-36a(i) of the General Statutes.**

Comment:


The Judicial Branch monitors seized property to ensure that it is disposed of using the method specified by the court. It does not regularly monitor outstanding items to ensure that they are disposed of within the timeframes set forth in Section 54-36a(i) of the General Statutes.

ACKNOWLEDGMENTS

The Auditors of Public Accounts wish to express our appreciation for the courtesies and cooperation extended to our representatives by the personnel of the Judicial Branch during the course of our examination.

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

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