



# AUDIT SUMMARY

## Materials Innovation and Recycling Authority

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Fiscal Year Ended June 30, 2023

### ABOUT THE AGENCY



During the audited period, the mission of the Materials Innovation and Recycling Authority (MIRA) was to work for and in the best interest of the state's municipalities and residents in developing and implementing environmentally-sound solutions and best practices for solid waste disposal and recycling management. MIRA provided solid waste management services to municipalities, regions, and persons within the state by receiving solid waste at MIRA facilities, recovering resources from solid waste, and generating revenues from the services sufficient for MIRA to operate on a self-sustaining basis.

MIRA was a quasi-public agency subject to the requirements within Section 1-120 of the General Statutes.

### ABOUT THE AUDIT

We have audited certain operations of the Materials Innovation and Recycling Authority in fulfillment of our duties under Sections 1-122, 2-90 and 22a-263 of the Connecticut General Statutes. The scope of our audit included, but was not necessarily limited to, the fiscal year ended June 30, 2023. The objectives of our audit were to evaluate the:



1. Authority's significant internal controls over compliance and its compliance with policies and procedures internal to the authority or promulgated by other state agencies, as well as certain legal provisions, including as applicable, but not limited to whether the authority has complied with its regulations concerning affirmative action, personnel practices, the purchase of goods and services, the use of surplus funds, and the distribution of loans, grants and other financial assistance;
2. Authority's internal controls over certain financial and management functions; and
3. Effectiveness, economy, efficiency, and equity of certain management practices and operations, including certain financial transactions.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

[Link to full report](#)



**Our audit did not identify internal control deficiencies; instances of noncompliance with laws, regulations, or policies; or a need for improvement in practices and procedures that warrant management's attention.**

<p><b>1</b> prior audit  <b>RECOMMENDATION</b> has been resolved</p>	<p>The Materials Innovation and Recycling Authority should consider established policies when formulating employment agreements. The authority should document significant deviations from these policies and the reasons for these differences.</p>	
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## Final Audit of MIRA

Public Act 23-170, effective July 1, 2023, dissolved the Materials Innovation and Recycling Authority (MIRA) and created the MIRA Dissolution Authority (MDA) as its successor. As such, this is our final audit of MIRA.