



AUDIT SUMMARY

Department of Mental Health and Addiction Services

Fiscal Years Ended June 30, 2021 and 2022

ABOUT THE AGENCY



The Department of Mental Health and Addiction Services (DMHAS) is a health care agency whose mission is to promote the overall health and wellness of persons with behavioral health needs through an integrated network of holistic, comprehensive, effective, and efficient services and supports that foster dignity, respect, and self-sufficiency in the areas served.

ABOUT THE AUDIT

We have audited certain operations of the Department of Mental Health and Addiction Services in fulfillment of our duties under Section 2-90 of the Connecticut General Statutes. The scope of our audit included, but was not necessarily limited to, the fiscal years ended June 30, 2021 and 2022. The objectives of our audit were to evaluate the:

1. Department's internal controls over significant management and financial functions;
2. Department's compliance with policies and procedures internal to the department or promulgated by other state agencies, as well as certain legal provisions; and
3. Effectiveness, economy, and efficiency of certain management practices and operations, including certain financial transactions.

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

[Link to full report](#)

 **13**
Findings

 **11**
Repeat Findings

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

NOTEWORTHY FINDINGS



Findings



Recommendations

1

Our review of 40 payroll transactions found the Department of Mental Health and Addiction Services (DMHAS) did not have timesheets on file for two employees with \$22,346 in payroll expenditures and four employees improperly charged 47 hours to the holiday time reporting code. DMHAS did not have 24 performance evaluations on file for 16 employees, and two employees received 42 hours of leave time that was not supported by leave donation forms.

DMHAS should strengthen internal controls to ensure management maintains timesheets and leave donation forms, conducts annual employee evaluations, and improves supervisory review of timesheets.

2

Our review of 20 employees who earned 170 hours of compensatory time found prior supervisory approval for compensatory time requests was not on file for seven employees, totaling 52 hours, and compensatory time requests and approvals were not on file for six employees, totaling 64.5 hours. In addition, we queried Core-CT and noted that DMHAS enrolled 627 employees in the incorrect compensatory time plan as of June 30, 2022.

DMHAS should strengthen internal controls to ensure it maintains compensatory time requests and supervisory approvals and enrolls employees in the correct compensatory time plan.

3

Our review of 20 employees found the department did not have overtime request forms on file to support 1,174 hours of overtime worked by 14 employees, totaling \$61,195.

DMHAS should strengthen internal controls for overtime to ensure compliance with its policies.

4

Our review of 90 purchasing card transactions found DMHAS did not obtain preapproval for 18 transactions totaling \$29,008, four transactions totaling \$7,070 appear to have been intentionally split to avoid cardholder limits, nine transactions totaling \$9,009 lacked adequate support, and 33 transactions totaling \$64,305 lacked evidence that employees received goods or services.

DMHAS should strengthen internal controls over purchasing cards to ensure compliance with established policies and procedures.

5

DMHAS reviewed two providers' single audit reports approximately three to four months late and single audit reviews for four providers were still pending for seven to eleven months at the time of our review. DMHAS did not ensure three providers promptly returned \$223,628 in unexpended funds.

DMHAS should strengthen internal controls over its monitoring of private providers to ensure they promptly return unexpended funds.