



AUDIT SUMMARY

Military Department

www.cga.ct.gov/apa

Fiscal Years Ended June 30, 2019, 2020 and 2021

ABOUT THE AGENCY



The Military Department's principal responsibilities are to train, resource, and coordinate state emergency response assets and plan for and protect citizens and their property in times of war, terrorism, invasion,

rebellion, riot, or disaster. The Military Department facilitates public safety during emergencies.

ABOUT THE AUDIT

We have audited certain operations of the Military Department 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, 2019, 2020, and 2021. 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](#)

1 Finding

Repeat Findings

Our audit identified one internal control deficiency and an instance of noncompliance with laws, regulations, or policies.

NOTEWORTHY FINDING

Finding

Recommendation

1

We identified similarly scoped building projects that the Military Department capitalized at one location and expensed at another. The department lacked documentation to support its decisions on these projects. Additionally, the department did not document whether it subtracted the cost to return the building to its original condition from the capitalized amount.

The Military Department should develop and implement internal controls to determine when it should expense or capitalize additions, renovations, improvements, and repairs to capital assets in accordance with the State Property Control Manual.

6 prior audit **RECOMMENDATIONS** have been resolved

The Military Department should improve monitoring of medical leave to ensure employees provide medical certificates for any absence of more than five consecutive working days as prescribed by the Commissioner of Administrative Services for statewide use.	The Military Department should ensure that it sufficiently trains personnel completing its GAAP reporting forms to improve compliance with grants receivable reporting rules and regulations.
The Military Department should implement controls to ensure that amounts on its annual inventory report are accurate, complete, and reported in accordance with the State Property Control Manual.	The Military Department should establish internal controls to ensure that it promptly deactivates employee access to the Core-CT system upon termination.
The Military Department should strengthen internal controls over receipts and should implement procedures to comply with the State Accounting Manual.	The Military Department should comply with the Office of the Comptroller's software inventory policies and procedures.