



# AUDIT SUMMARY

## Office of Policy and Management

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Fiscal Years Ended June 30, 2021, 2022, and 2023

### ABOUT THE AGENCY



The Office of Policy and Management (OPM) has broad statutory authority and serves as a centralized management and planning agency for the state. OPM is responsible for:

- All aspects of state staff planning and analysis in the areas of budgeting, management, planning, energy policy determination and evaluation, intergovernmental policy, criminal and juvenile justice planning, and program evaluation.
- Municipal finance and local tax issues.
- Various oversight and control functions including preparing and implementing the state budget, establishing agency financial policies, overseeing and coordinating state agency contracting for outside personal service contractors, and administering the Capital Equipment Purchase Fund.
- Administration of the state single audit program, which ensures adequate audit coverage of state grants to certain recipients.

### ABOUT THE AUDIT

We have audited certain operations of the Office of Policy and Management 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, 2022, and 2023. The objectives of our audit were to evaluate the:

1. Office's internal controls over significant management and financial functions;
2. Office's compliance with policies and procedures internal to the office 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](#)

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

## NOTEWORTHY FINDINGS

### Findings

### Recommendations

1

The Office of Policy and Management (OPM), in its role as the cognizant agency for audits conducted pursuant to Sections 4-230 to 4-236 of the General Statutes, does not use current year payment data to estimate which subrecipients may need to submit a state-single or program-specific audit for that fiscal year.

OPM should strengthen its internal controls to ensure that entities that expend \$300,000 or more in state financial assistance submit a state single or program-specific audit for that fiscal year.

2

Our review of five instances of overtime totaling \$5,778 disclosed that OPM did not preapprove overtime for four employees earning 55.5 hours of overtime totaling \$3,110. Additionally, we noted that OPM lacks formal written policies for overtime.

OPM should strengthen internal controls to ensure that supervisors preapprove overtime and document their approval. The department should also develop written overtime policies.

<p><b>3</b> prior audit  <b>RECOMMENDATIONS</b> have been resolved</p>	<p>OPM should improve internal controls and communication with the Capital Region Development Authority's outside management company staff to comply with the inventory requirements in the State Property Control Manual. In addition, the office should store all sensitive information in a secure location.</p>	
	<p>OPM should improve internal controls and communication with the Capital Region Development Authority's outside management company staff to comply with the annual inventory reporting requirements of the State Comptroller.</p>	
	<p>OPM should post personal service agreements on the Department of Administrative Services' contracting portal as required by Section 4e-13(a) of the General Statutes.</p>	