STATE OF CONNECTICUT

AUDITORS' REPORT
PROBATE COURT ADMINISTRATOR
FOR THE FISCAL YEARS ENDED JUNE 30, 2001 AND 2002

AUDITORS OF PUBLIC ACCOUNTS
KEVIN P. JOHNSTON ♦ ROBERT G. JAEKLE
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June 13, 2003

AUDITORS' REPORT
PROBATE COURT ADMINISTRATOR
FOR THE FISCAL YEARS ENDED JUNE 30, 2001 AND 2002

We have made an examination of the financial records of the Probate Court Administrator for the fiscal years ended June 30, 2001 and 2002.

Financial statements pertaining to the operations and activities of the Probate Court Administrator for the fiscal years ended June 30, 2001 and 2002, are presented and audited on a Statewide Single Audit basis to include all State agencies and funds. This audit examination has been limited to assessing the Probate Court Administrator's compliance with certain provisions of financial related laws, regulations and contracts, and evaluating the internal control structure policies and procedures established to ensure such compliance.

This report on that examination consists of the Comments, Condition of Records, Recommendations and Certification that follow.

COMMENTS

FOREWORD:

The Probate Court Administrator (PCA) operates under Title 45a, Chapter 801, of the General Statutes and is responsible for the efficient operation of the probate court system. His duties involve the review of the accounting, recording, filing and other procedures of the courts of probate, and the recommendation of uniform rules and practices which become binding upon all probate courts upon adoption. The Honorable F. Paul Kurmay served as Probate Court Administrator until February 1, 2002. When he retired he was succeeded by the Honorable James J. Lawlor, who continues to serve in that capacity.

The Probate Court Administrator, whose primary duty includes the supervision of the probate courts throughout the State, reviews the administrative and financial operations of the courts to ensure that legislative changes and rules of probate are being followed and that the courts are operated efficiently. Section 45a-77, subsection (d), of the General Statutes requires the
Auditors of Public Accounts

Administrator, or his designee, to visit and examine court records and files at least once during each two-year period and Section 45a-77, subsection (c), requires the Administrator to regularly review financial operations.

Operations of the Office of the Probate Court Administrator are financed from the Probate Court Administration Fund (#1105), a Special Revenue Fund, which operates under Section 45a-82 of the General Statutes. Revenues consist primarily of assessments, as specified in Section 45a-92, on the net income of each of the probate courts, and interest on surplus funds held and invested by the State Treasurer who is the custodian of the fund. Expenditures primarily cover the current operating expenses of the Probate Court Administrator and contributions to the Probate Judges’ and Employees Retirement Fund. Revenues and expenditures are discussed in greater detail in the “Résumé of Operations” section of the report.

The State Treasurer also acts as custodian of the Probate Judges' and Employees' Retirement Fund (#7050) which operates under Sections 45a-34 through 45a-57 of the General Statutes. The State Employees' Retirement Commission administers this retirement system and periodically bills the Probate Court Administration Fund to cover the cost of administering the Retirement Fund and for the amounts required to establish and maintain an actuarial funding program.

Connecticut Probate Assembly:

The Assembly consists of the judges of the probate courts and it operates in accordance with Section 49a-90 and 91 of the General Statutes. As of June 30, 2002 the following judges were officers of the Assembly:

Sheila M. Hennessey, President
Eileen B. Donahue, First Vice President
Donald L. Hamer, Second Vice President
Joseph D. Marino, Recording Secretary
Norman E. Rogers, Jr., Executive Secretary
Paul E. Cravinho, Treasurer

The Administrator meets at various times during the year with the Connecticut Probate Assembly, consisting of all probate judges in the State, and various committees of the Probate Assembly. Procedures, policies, and problem areas are discussed in order to improve the efficiency and effectiveness of the probate court system.

The financial operations of the Assembly are separate from the Probate Court Administrator. Annually, the financial activity is audited by an independent certified public accountant.
Legislation During Audited Period:

Legislation affecting fiscal and administrative matters of the Office of the Probate Court Administrator, that was enacted during the two year audited period, is summarized as follows:

Public Act 01-127, Section 3, amended the computation of a judges’ salary for purposes of obtaining financial assistance from the Probate Court Administration Fund, as specified in Section 45a-82(j). The act took effect October 1, 2001.

Public Act 02-2 amended Section 45a-2 of the General Statutes by eliminating the separate probate districts of Barkhamsted and Hartland and merging them into the district of New Hartford.

Public Act 02-5 amended Section 45a-2 of the General Statutes by merging several courts. The Lebanon district was merged into the Colchester district. The Sherman district was merged into the New Fairfield district. The Canterbury and Sterling districts were merged into the Plainfield district and the Watertown district was merged into the Woodbury district.

The probate court district mergers prescribed in Public Acts 02-2 and 02-5 took effect on January 8, 2003. These mergers have the effect of reducing the number of districts from 130 to 123.

RÉSUMÉ OF OPERATIONS:

Revenues and Expenditures:

The Probate Court Administration Fund's major source of revenues are assessments due from the judges of the various probate districts based on estimated and annual net income reports filed by them and on re-computations determined by the Administrator's staff.

A summary of the components of revenues for the audited period, as compared to the year ended June 30, 2000, is shown below:

<table>
<thead>
<tr>
<th>Fiscal Year Ended June 30</th>
<th>2000</th>
<th>2001</th>
<th>2002</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assessments</td>
<td>$8,020,394</td>
<td>$8,639,842</td>
<td>$8,876,857</td>
</tr>
<tr>
<td>Interest and penalty charges</td>
<td>4,617</td>
<td>9,001</td>
<td>4,966</td>
</tr>
<tr>
<td>Sale of probate manuals</td>
<td>1,195</td>
<td>1,840</td>
<td>1,287</td>
</tr>
<tr>
<td>Investment income</td>
<td>1,087,551</td>
<td>1,395,045</td>
<td>714,187</td>
</tr>
<tr>
<td>Miscellaneous receipts</td>
<td>-0-</td>
<td>-0-</td>
<td>135</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td><strong>$9,113,757</strong></td>
<td><strong>$10,045,728</strong></td>
<td><strong>$9,597,432</strong></td>
</tr>
</tbody>
</table>

The increase in total receipts for the audited period was mainly due to increased assessments of probate district courts, principally from decedents' estates. During the audited period excess cash balances of the Fund were invested in the State Treasurer’s Short Term Investment Fund (STIF). STIF interest rates declined significantly during the audited period which resulted in the reduction of investment income.
A summary of the components of expenditures for the audited period, as compared to the year ended June 30, 2000, is shown below:

<table>
<thead>
<tr>
<th>Fiscal Year Ended June 30,</th>
<th>2000</th>
<th>2001</th>
<th>2002</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personal services</td>
<td>$737,297</td>
<td>$775,667</td>
<td>$831,582</td>
</tr>
<tr>
<td>Contractual services</td>
<td>1,260,691</td>
<td>1,413,450</td>
<td>1,607,546</td>
</tr>
<tr>
<td>Commodities</td>
<td>74,347</td>
<td>31,705</td>
<td>54,331</td>
</tr>
<tr>
<td>Revenue refunds</td>
<td>26,526</td>
<td>50,497</td>
<td>55,531</td>
</tr>
<tr>
<td>Sundry - medical insurance</td>
<td>1,491,301</td>
<td>1,563,246</td>
<td>1,791,710</td>
</tr>
<tr>
<td>Sundry - other</td>
<td>390,494</td>
<td>494,603</td>
<td>498,558</td>
</tr>
<tr>
<td>Equipment</td>
<td>62,082</td>
<td>27,340</td>
<td>75,316</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td><strong>$4,042,738</strong></td>
<td><strong>$4,356,508</strong></td>
<td><strong>$4,914,414</strong></td>
</tr>
</tbody>
</table>

Total expenditures increased over 21 percent during the audited period. Such expenditures consisted mainly of costs for personal services, employee fringe benefits, fees and fees for outside professional services, attorney fees, outside consulting services in the 2000-2001 fiscal year, EDP contractual services in the 2001-2002 fiscal year, and health insurance premiums. The Probate Court Administrator’s office has had a staff of 14 employees throughout the audited period. The larger than normal increase in personal services expenditures during the 2001-2002 fiscal year was due to one employee retiring and receiving accrued vacation and sick pay.

The increase in contractual services expenditures over the audited period can be attributed primarily to increases for outside consulting services, attorney fees and health insurance premiums. Outside consulting services were obtained to enable the Probate Court Administrator to re-write the Probate Administration Case Management System program and for the upgrade for certain computer systems, which continued through the 2000-2001 fiscal year. Increases in EDP contractual services of over $110,000 in the 2001-2002 fiscal year were offset by reductions in outside consulting services of over $180,000. Attorney fees were expended for representation of indigent applicants in the courts, which experienced significant increases in custody matters.

Included in the sundry category is expenditures for medical insurance premiums. In accordance with Section 5-259 of the General Statutes, the Probate Court Administration Fund shall pay the entire premium for the individual coverage of Probate Court judges and employees and fifty percent of the premium for other forms of coverage provided through authorized health insurance plans. The increases for the audited period can be attributable to increased employee participation and increases to the plans’ costs.

In addition to the operating expenditures shown above, transfers were made to the Probate Judges’ and Employees’ Retirement Fund amounting to $991,409 and $1,137,272 for the fiscal years ended June 30, 2001 and 2002, respectively. The transfers were necessary in order to cover recommended employer contributions and retiree health insurance costs. Amounts transferred were determined by valuations certified by the Retirement Commission, based on an actuarial determination from its consulting actuaries, and/or the Retirement and Benefits Services Division of
the Office of the State Comptroller.

A summary of earnings and budgetary basis fund balance of the Probate Court Administration Fund for the fiscal years ended June 30, 2001 and 2002, as compared with the fiscal year ended June 30, 2000, is presented below:

<table>
<thead>
<tr>
<th>Fiscal Year Ended June 30</th>
<th>2000</th>
<th>2001</th>
<th>2002</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beginning fund balance</td>
<td>$17,570,800</td>
<td>$22,003,120</td>
<td>$26,703,713</td>
</tr>
<tr>
<td>Fund earnings</td>
<td>4,091,732</td>
<td>4,697,810</td>
<td>3,545,746</td>
</tr>
<tr>
<td>Change in continuing appropriations</td>
<td>340,588</td>
<td>2,783</td>
<td>(3,454)</td>
</tr>
<tr>
<td>Ending fund balance</td>
<td><strong>$22,003,120</strong></td>
<td><strong>$26,703,713</strong></td>
<td><strong>$30,246,005</strong></td>
</tr>
</tbody>
</table>

The significant increase in earnings is attributable to increased assessments paid to the Probate Court Administration Fund in the fiscal year ended June 30, 2001, that continued through the 2002 fiscal year.

**Stratford Probate Court:**

Under the provisions of Section 45a-92, subsection (d), of the General Statutes, the books and records of the probate court of any judge acting as Probate Court Administrator shall be audited by the Auditors of Public Accounts at the beginning of his term as Administrator and, after that, at least annually. Judge F. Paul Kurmay was the Probate Court Administrator until February 1, 2002 and was also Probate Judge for the district of Stratford throughout our audited period.

In addition, Section 45a-92, subsection (d), of the General Statutes provides that a judge holding the position of both district probate judge and that of Probate Court Administrator may not receive compensation from the net income derived from his district court. However, the Probate Court Administrator is entitled to retain, as compensation, fees received after but earned before his appointment. Revenues are apportioned to the successor Probate Court Administrator and the court based on dates of filing of pertinent documents and in proportion to the completion status of each open estate.

Our review of the Stratford Probate Court covered the calendar year ended December 31, 2001 and the month of January 2002. It included a review of the court's bank account, revenues, expenses and assessments paid to the Probate Court Administration Fund. These records were reviewed to determine that the Stratford Probate Court income reports for the year reviewed were supported by documentation at the court, and that the amounts presented were reasonable, based on the records. Desk reviews by the Administrator's staff and the 2001 field audit performed by the Administrator's internal auditor were also reviewed. Income reports filed by the Court indicated a net income amount of $169,863 for the calendar year 2001 and $13,945 for the month ended January 31, 2002. These amounts were paid to the Probate Court Administration Fund, as required by Section 45a-92, subsection (d), of the General Statutes. Based on our review, the amounts presented on the income reports for the calendar year ended December 31, 2001 and for the month ended January 31, 2002
were supported by documentation at the Stratford Probate Court, and the amounts were reasonable.

Waterbury Probate Court:

Judge James J. Lawlor was appointed Probate Court Administrator effective February 1, 2002. Upon his appointment as Probate Court Administrator, Judge Lawlor waived his right to fees for all work in process at the Waterbury Probate Court. Our review of the Waterbury Probate Court covered the period of February through June 2002. It also included a review of the court's bank account, revenues, expenses and assessments paid to the Probate Court Administration Fund. Records were reviewed to determine that the amounts received and expended appeared to be reasonable. Desk reviews by the Administrator's staff and the annual field audit performed by the Administrator's internal auditor were also reviewed for calendar year 2001. Income reports filed by the Court indicated a net income amount of $152,305 for the calendar year 2001.

Council on Probate Judicial Conduct:

The Council on Probate Judicial Conduct operates under the provisions of Sections 45a-62 through 45a-68 of the General Statutes, and is responsible for investigating any complaint involving a judge of probate. As of June 30, 2002, the members of the Council on Probate Judicial Conduct were as follows:

<table>
<thead>
<tr>
<th>Term Expires</th>
</tr>
</thead>
<tbody>
<tr>
<td>Appointed by the Chief Justice: Arthur H. Healey, Chairman</td>
</tr>
<tr>
<td>Elected by the Probate Assembly: Philip D. Main</td>
</tr>
<tr>
<td>Appointed by the Governor: Cameron F. Hopper, Esq.</td>
</tr>
<tr>
<td>Thomas J. Gallagan</td>
</tr>
<tr>
<td>Janet M. Wildman</td>
</tr>
<tr>
<td>Donald L. Hamer, Alternate</td>
</tr>
</tbody>
</table>

Section 45a-67 of the General Statutes provides that any sums expended on behalf of the Council be appropriated from the Probate Court Administration Fund. Expenditures applicable to the Council on Probate Judicial Conduct totaled $53,083 and $60,790 during the fiscal years ended June 30, 2001 and 2002, respectively, compared with $34,208 for the fiscal year ended June 30, 2000. Expenditures consisted of per diem compensation and travel expenses paid to Council members and fees for outside professional services.
CONDITION OF RECORDS

Our review of the financial records of the Probate Court Administrator and the Stratford Probate Court revealed the following areas that warrant comment.

Inventory of Probate Court Forms:

**Background:** The Probate Court Administrator (PCA) maintains a large inventory of forms for use by the probate courts. Due to lack of storage space at the PCA office, the forms are stored at the printer's warehouse. The printer also notifies the PCA when specific forms need to be printed. Packages of forms are sent to the courts when needed.

**Criteria:** Maintaining an adequate perpetual inventory system for supply inventories, in this case probate court forms, is a good business practice that enhances internal control over the inventory of these forms.

**Condition:** When a printing overrun of forms occurs the printer gives the extra forms to the Agency at no charge. These overruns are not added to the perpetual inventory as the amounts are not known. Our review of inventory records noted many forms in excess of inventory balances. When inventories of forms are taken by the Agency they do not adjust inventory records to balances on hand.

**Cause:** We did not determine the cause.

**Effect:** This condition can result in an over supply of specific forms, since there is not an adjusted record of the current balances of these forms.

**Recommendation:** The Probate Court Administrator should maintain an adequate perpetual inventory system of probate court forms stored at its printer's warehouse and reconcile those records to periodic physical inventories. (See Recommendation 1.)

**Agency Response:** “We have identified and documented the reasons for the variances between the Probate Court Administrator’s records and the inventory at the printer’s warehouse. They are as follows:

1. timing differences
   a. form shipments - orders placed in one month but processed the following month -- our agency and the printer have been recording counts in different months,
   b. printing overrun counts - our agency and the printer record the counts in the same month but we don’t receive the counts from the printer on a timely basis;
c. obsolete forms - inventory is reduced based on verbal notification --
our agency reduces inventory when we notify the printer. The printer
may not reduce the inventory until it is actually disposed of.

2. when reprints are completed, five pads are sent to our agency and those
counts have not been added to our agency’s inventory.

We will be meeting with the printer to review the timing differences and
outline our requirements to ensure accurate inventory counts. A monthly
reconciliation will be instituted with the vendor until the process is
corrected. We will be scheduling a physical inventory with the printer
within the next month.

It is important to note that there is no cost to this agency as a result of the
inequities. In all instances, the warehouse inventory is greater than the
agency’s inventory because of the overruns.

At this time, we are in the process of putting the forms on CDs for
distribution to the probate courts. Updates to the forms will be
distributed on an annual basis. We expect it to take a few years for the
courts, attorneys, and state agencies to fully implement this new process.
In the future we expect to eliminate or substantially reduce the cost of
printing and shipping forms once the CD system has been completely
implemented.”

**Equipment Inventory Accounting System:**

**Criteria:**
There should be one comprehensive inventory accounting system that
captures all the data required by the State of Connecticut *Property
Control Manual*.

**Condition:**
Currently there are two systems in use. Neither system captures all of the
necessary data. Although the reported inventory balances are supported
by additions and deletions to the prior year balances, the inventory is
being kept on an archaic system which does not carry a current balance.
The last time a physical inventory was performed to support reported
balances was as of June 30, 1992 for capital equipment and June 30, 1990
for books.

**Cause:**
The old computer program is being utilized to account for inventory
items that does not change balances with additions and deletions to the
system.
Effect: The new system accounting for computer equipment is not being used to prepare the Annual Inventory Report Form CO-59 as the cost of old computer equipment has not been entered into the system. This new system also does not account for non-computer equipment or books currently on hand.

Recommendation: The Agency should transfer computer cost data and all non-computer equipment data from the old system to the new system in order to account for inventory items and support reported balances. (See Recommendation 2.)

Agency Response: “We have transferred all computer cost data and all non-computer equipment data from the old system to Access. This will allow us to account for inventory items and support reported balances on the Annual Inventory Report Form CO-59.”
RECOMMENDATIONS

Status of Prior Audit Recommendations:

Our prior auditors’ report on the Probate Court Administrator (PCA) contained four recommendations. Of the four recommendations three have been resolved and one has been restated and/or repeated herein as a current audit recommendation.

- The Probate Court Administrator should make periodic transfers from the Probate Court Administration Fund to the General Fund, in accordance with the provisions of Section 45a-82 of the General Statutes. This matter has been resolved with the transfer of $5,000,000 during the 2002-2003 fiscal year, as specified by Section 42 of Public Act 02-1 (May 9, 2002 Special Session).

- The Probate Court Administrator should maintain an adequate perpetual inventory system of probate court forms stored at its printer’s warehouse and reconcile those records to periodic physical inventories. The Agency does maintain a perpetual inventory but it does not reflect overruns of forms printing which are given to the Agency. This recommendation is being restated in that the extra overrun forms should be reflected in perpetual inventory balances.

- Each probate court should be required to develop written personnel policies for employee benefits that are required to be approved by; and on file with, the Probate Court Administrator. This recommendation has been complied with and is not being repeated.

- The Stratford Probate Court should develop clearly defined written personnel policies and provide a copy of the approved policies to all employees; and the Court should maintain attendance and leave records that support its personnel policies. This recommendation has been complied with and is not being repeated.

Current Audit Recommendations:

1. The Probate Court Administrator should maintain an adequate perpetual inventory system of probate court forms stored at its printer's warehouse and reconcile those records to periodic physical inventories.

Comments:

The Probate Court Administrator (PCA) maintains a large inventory of forms for use by the probate courts. Due to lack of storage space at the PCA office, the forms are stored at the printer's warehouse and the printer notifies the PCA when specific forms need to be printed. The PCA did not take a physical inventory of forms during fiscal year 2000. The printer conducted a physical inventory during April 2001; the results submitted to PCA disclosed several variances between PCA’s recorded data and the actual forms on-hand.
2. The Agency should transfer computer cost data and all non-computer equipment data from the old system to the new system in order to account for inventory items and support reported balances.

Comments:

The PCA had two systems running concurrently to track the inventory of equipment. Neither system captured all of the data needed to comply with the requirements of the Property Control Manual.
INDEPENDENT AUDITORS' CERTIFICATION

As required by Section 2-90 of the General Statutes we have audited the books and accounts of the Probate Court Administrator for the fiscal years ended June 30, 2001 and 2002. This audit was primarily limited to performing tests of the Agency’s compliance with certain provisions of laws, regulations and contracts, and to understanding and evaluating the effectiveness of the Agency’s internal control policies and procedures for ensuring that (1) the provisions of certain laws, regulations and contracts applicable to the Agency are complied with, (2) the financial transactions of the Agency are properly recorded, processed, summarized and reported on consistent with management’s authorization, and (3) the assets of the Agency are safeguarded against loss or unauthorized use. The financial statement audits of the Probate Court Administrator for the fiscal years ended June 30, 2001 and 2002, are included as a part of our Statewide Single Audits of the State of Connecticut for those fiscal years.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial-related audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Probate Court Administrator complied in all material or significant respects with the provisions of certain laws, regulations and contracts and to obtain a sufficient understanding of the internal control to plan the audit and determine the nature, timing and extent of tests to be performed during the conduct of the audit.

Compliance:

Compliance with the requirements of laws, regulations and contracts applicable to the Probate Court Administrator is the responsibility of the Probate Court Administrator’s management.

As part of obtaining reasonable assurance about whether the Agency complied with laws, regulations and contracts, noncompliance with which could result in significant unauthorized, illegal, irregular or unsafe transactions or could have a direct and material effect on the results of the Agency’s financial operations for the fiscal years ended June 30, 2001 and 2002, we performed tests of its compliance with certain provisions of laws, regulations and contracts. However, providing an opinion on compliance with these provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control over Financial Operations, Safeguarding of Assets and Compliance:

The management of the Probate Court Administrator is responsible for establishing and maintaining effective internal control over its financial operations, safeguarding of assets, and compliance with the requirements of laws, regulations and contracts applicable to the Agency. In planning and performing our audit, we considered the Agency’s internal control over its financial operations, safeguarding of assets, and compliance with requirements that could have a material or significant effect on the Agency’s financial operations in order to determine our auditing procedures.
for the purpose of evaluating the Probate Court Administrator's financial operations, safeguarding of assets, and compliance with certain provisions of laws, regulations and contracts, and not to provide assurance on the internal control over those control objectives.

However, we noted a certain matter involving the internal control over the Agency’s financial operations, safeguarding of assets, and/or compliance that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of internal control over the Agency’s financial operations, safeguarding of assets, and/or compliance that, in our judgment, could adversely affect the Agency’s ability to properly record, process, summarize and report financial data consistent with management’s authorization, safeguard assets, and/or comply with certain provisions of laws, regulations and contracts. We believe the following finding represents a reportable condition: an inaccurate inventory record for probate court forms.

A material or significant weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with certain provisions of laws, regulations and contracts or the requirements to safeguard assets that would be material in relation to the Agency’s financial operations or noncompliance which could result in significant unauthorized, illegal, irregular or unsafe transactions to the Agency being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over the Agency’s financial operations and over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material or significant weaknesses. However, we believe that the reportable condition described above is not a material or significant weakness.

We also noted other matters involving internal control over the Agency’s financial operations and over compliance which are described in the accompanying “Condition of Records” and “Recommendations” sections of this report.

This report is intended for the information of the Governor, the State Comptroller, the Appropriations Committee of the General Assembly and the Legislative Committee on Program Review and Investigations. However, this report is a matter of public record and its distribution is not limited.
CONCLUSION

We wish to express our appreciation for the courtesies and cooperation extended to our representatives by the personnel of the Probate Court Administrator, the Stratford Probate Court and the Waterbury Probate Court during the course of our audit.

Thomas W. Willametz
Administrative Auditor

Approved:

Kevin P. Johnston
Auditor of Public Accounts

Robert G. Jaekle
Auditor of Public Accounts

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