



AUDIT SUMMARY

Office of the Probate
Court Administrator

www.cga.ct.gov/apa

Fiscal Years Ended June 30, 2020 and 2021

ABOUT THE AGENCY



The Office of the Probate Court Administrator (PCA) administers and enforces the laws and regulations pertaining to the probate courts. PCA also ensures performance of

the duties of judges and clerks of probate. The office consists of four departments: Law, Financial Services, Information Technology, and Communications and Intergovernmental Relations. The Chief Justice of the Supreme Court appoints the Probate Court Administrator.

There are 54 probate districts in Connecticut. Judges of probate are elected to four-year terms by the electors residing in the respective districts. The Probate Court Administrator can establish seven regional children's probate courts. Currently, there are six regional children's probate courts located in New Haven, Meriden, New London, Waterbury, Hartford, and Windham.

ABOUT THE AUDIT

We have audited certain operations of the Office of Probate Court Administrator 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, 2020 and 2021. The objectives of our audit were to evaluate the:

- Office's internal controls over significant management and financial functions;
- Office's compliance with policies and procedures internal to the office or promulgated by other state agencies, as well as certain legal provisions; and
- 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](#)

2 Total Findings

0 Repeat Findings

Our audit identified internal control deficiencies and instances of noncompliance with laws, regulations, and policies. The significant findings and recommendations are presented below.

NOTEWORTHY FINDINGS



Findings

1

Our review of mileage reimbursements for six probate court judges and court employees found that two received duplicate mileage payments and three were paid at the incorrect mileage and/or reimbursement rates resulting in \$245 in overpayments and a \$39 underpayment.



Recommendations

PCA should strengthen internal controls to ensure that mileage reimbursements are supported and paid at the correct rate.

2

We selected 40 purchasing card (P-Card) transactions for review, totaling \$70,743, and found that in all transactions, the office did not document whether it used a state contract for the purchases.

PCA should strengthen internal controls by documenting whether it used a vendor under a state contract for its purchasing card transactions.

<p>2 prior audit RECOMMENDATIONS have been resolved</p>	<p>Strengthen controls to ensure that probate courts comply with the Probate Court Administrator Policy Manual for court employees.</p>	
	<p>Strengthen controls over prepayments entered into the Case Management System by probate court staff and review estate filings for multiple invoices.</p>	