

# STATE OF CONNECTICUT



**AUDITORS' REPORT  
OFFICE OF PROTECTION AND ADVOCACY FOR PERSONS  
WITH DISABILITIES  
FOR THE FISCAL YEARS ENDED  
JUNE 30, 2011, 2012 AND 2013**

**AUDITORS OF PUBLIC ACCOUNTS**  
JOHN C. GERAGOSIAN ❖ ROBERT M. WARD

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# STATE OF CONNECTICUT



## AUDITORS OF PUBLIC ACCOUNTS

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November 19, 2014

### **AUDITORS' REPORT OFFICE OF PROTECTION AND ADVOCACY FOR PERSONS WITH DISABILITIES FOR THE FISCAL YEARS ENDED JUNE 30, 2011, 2012 AND 2013**

We have audited certain operations of the Office of Protection and Advocacy for Persons with Disabilities 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 years ended June 30, 2011, 2012 and 2013. The objectives of our audit were to:

1. Evaluate the office's internal controls over significant management and financial functions;
2. Evaluate the 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. Evaluate the economy and efficiency of certain management practices and operations, including certain financial transactions.

Our methodology included reviewing written policies and procedures, financial records, minutes of meetings, and other pertinent documents; interviewing various personnel of the office, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that we deemed significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We tested certain of those controls to obtain evidence regarding the effectiveness of their design and operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of contracts, grant agreements, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our 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 such a basis.

The accompanying Résumé of Operations is presented for informational purposes. This information was obtained from the department's management and was not subjected to the procedures applied in our audit of the department. For the areas audited, we identified:

- (1) No deficiencies in internal controls;
- (2) No apparent noncompliance with legal provisions; and
- (3) No need for improvement in management practices and procedures that we deemed to be reportable.

The State Auditors' Findings and Recommendations in the accompanying report presents any findings arising from our audit of the Office of Protection and Advocacy for Persons with Disabilities.

## **COMMENTS**

### **FOREWORD**

The Office of Protection and Advocacy (OPA) operates primarily under the provisions of Title 46a, Chapter 813, Sections 46a-7 through 46a-13a of the General Statutes, to provide protection and advocacy for persons with disabilities. Also, the Office of Protection and Advocacy is subject to the provisions of several other state statutory mandates and one executive order as described below.

The Office of Protection and Advocacy's primary mission is to advance the cause of equal rights for persons with disabilities and their families and to protect people with disabilities from abuse and neglect. In accordance with federal law, protection and advocacy organizations must be independent of service-providing agencies. Protection and advocacy organizations must have the authority and capacity to conduct investigations, provide information and referrals, pursue legal and administrative remedies and educate policy makers.

OPA is required by the General Statutes to investigate allegations of abuse or neglect by the caregivers of persons with intellectual disabilities between the ages of 18 and 59, inclusive. On average, over 1,000 such complaints are received and accepted annually. Due to limited resources, OPA cannot investigate each allegation directly and must rely on other agencies, primarily the Department of Developmental Services (DDS), to conduct many of its investigations. As discussed below, those investigations that are not directly investigated by OPA are monitored by OPA under the terms of an interagency agreement with DDS.

OPA and DDS have an interagency agreement governing the investigation of abuse and neglect of individuals with intellectual disabilities and the provision of protective services to those individuals. Section 8 of Public Act 05-256 required the interagency agreement to include, among other things, guidelines identifying the responsibilities of each agency with respect to investigations of abuse and neglect and the individuals in each agency who shall carry out such investigative responsibilities, and interagency documentation and reporting procedures.

OPA conducts primary investigations of allegations of abuse and neglect that involve private individual and/or family homes, individuals who self-direct their own support staff, and cases in which there is a reasonable cause to suspect or believe the death of a person with intellectual disabilities was due to abuse or neglect. DDS ordinarily conducts the primary investigation of allegations that implicate DDS employees or occur at DDS facilities. Upon completion, these investigations are forwarded to OPA for review. According to the interagency agreement, primary investigations are to be completed within 90 days, unless a more stringent rule applies, while certain other cases may take longer.

OPA maintains a Case Tracking System database for its abuse investigations. According to that database, as of May 31, 2014, there were 100 open investigations being conducted by OPA, and approximately another 393 cases being monitored by OPA. The Case Tracking System database also shows the number of days a current case has been opened. As of May 31, 2014, 140 cases, or 31 percent, were less than 60 days old; 116 cases (26 percent) were between 61 and 120 days old; and 71 cases (16 percent) were between 121 and 180 days old. Another 55 cases (12 percent) were between 180 and 360 days old; 29 cases (6 percent) between 361 and 540 days old; 13 cases (0.02 percent) between 541 and 720 days old; and 30 cases (6 percent) were older than 720 days. As of May 31, 2014, the total number of open cases was 640. We found some issues with the data produced by OPA's Case Management System, which are discussed further in the State Auditors Findings and Recommendations section of this report.

Since November 2005, the Office of Protection and Advocacy's business office functions, together with payroll and personnel functions, were absorbed by the Department of Administrative Services (DAS). Employees at the Office of Protection and Advocacy who performed these functions were transferred to DAS.

Section 46a-10 of the Connecticut General Statutes provides that the Office of Protection and Advocacy shall be administered by an executive director appointed by the Governor. Mr. James D. McGaughey, who served as executive director during the audited period, resigned effective June 1, 2014. The Governor appointed a new executive director, Craig Henrici, on July 1, 2014.

Section 46a-9 of the Connecticut General Statutes established a Board of Protection and Advocacy for Persons with Disabilities (Advocacy Board), which serves in an advisory capacity to the Office of Protection and Advocacy. There are 15 members on the Advocacy Board, all appointed by the Governor. As of June 30, 2013, board members were as follows:

Arthur L. Quirk, Chairperson  
Rachel Bogartz

John Clausen  
Vivian Cross  
Donald DeFronzo  
Ray Elling  
Sheila S. Mulvey  
Chad Sinanian  
Marisa Walls

As of June 30, 2013, there were five vacancies on the Advocacy Board.

Section 46a-9 of the Connecticut General Statutes requires that the Advocacy Board's fifteen members be comprised of ten persons with disabilities or a parent or guardian of a person with a disability, at least four of whom shall represent developmentally disabled persons, and five persons who are knowledgeable in the problems of persons with disabilities.

Governor Rowland's Executive Order Number 25 established the Fatality Review Board for Persons with Disabilities (Fatality Review Board) to investigate the circumstances surrounding those untimely deaths, which, in the opinion of the executive director, warrant a full and independent investigation.

The Fatality Review Board is chaired by the OPA executive director and consists of the following members appointed by the Governor: one law enforcement professional with a background in forensic investigations, one intellectual disability professional, the Chief State's Attorney or a designee, and two medical professionals. The commissioner of the Department of Developmental Services, or a designee, serves as a non-voting liaison to the Fatality Review Board.

As of June 30, 2013, the members of the Fatality Review Board, in addition to the executive director, were as follows:

John DeMattia, Esq.  
Gerard Kerins, M.D.  
Patricia Mansfield, R.N.  
Timothy Palmbach  
Lakisha Hyatt, M.S.N. R.N, DDS

Public Act 06-56 permits the executive director to establish an Accessibility Advisory Board (Access Board), appoint board membership, and convene meetings of said board. The Access Board advises the executive director on accessibility matters relating to housing, transportation, government programs and services. As of June 30, 2013, the board members were as follows:

Candace Low  
Suzanne Tucker  
Robert Sheeley  
Stanley Kosloski

Heather Northrop  
Michael K. Geaker  
William K. Wasch  
Marty Legault  
James McGaughey

The Protection and Advocacy for Individuals with Mental Illness (PAIMI) Council, established under 42 U.S.C. Section 10801, advises the executive director on policies and priorities to be carried out in advocating for and protecting the rights of individuals with mental illness. As of June 30, 2013, the council members were as follows:

Marissa Walls, Chair  
Wallace Peterson, III  
Kirk Lowry  
Roy Lee  
Deron Drumm  
Jill Hall  
Jerilyn Newson  
Marcia McIntosh  
Tom Behrendt  
Daniela Giordano  
Joseph Laliberte, Jr.

The Deaf Advisory Group advises the executive director on issues impacting the deaf community. As of June 30, 2013, the advisory group members were as follows:

Barbara Cassin  
Harvey Corson, Ph.D.  
Jim Pederson  
Sue Pederson  
Rachel Spillane

**RÉSUMÉ OF OPERATIONS**

OPA receipts totaled \$1,312,051, \$1,459,511 and \$1,521,981 during the fiscal years ended June 30, 2011, 2012 and 2013, respectively, compared to \$1,276,605 for the fiscal year ended June 30, 2010. Receipts were mainly federal contributions from the U. S. Department of Health and Human Services, U.S. Department of Homeland Security, and the U. S. Department of Education drawn against letter of credit arrangements. Other sources of federal contributions included Social Services Block Grant funds, which pass through the Connecticut Department of Social Services.

**Revenues - General and Federal and Other Restricted Accounts Fund**

A summary of total receipts for the audited fiscal years along with the prior year's information is presented below:

	<u>2009 - 2010</u>	<u>2010 - 2011</u>	<u>2011 - 2012</u>	<u>2012 - 2013</u>
Refunds of Expenditures – Prior Years	\$ 32	\$ -	\$ -	\$ -
Federal Aid, Restricted	1,276,573	1,308,213	1,459,466	1,521,507
Reports, Statutes, Registers	-	3,800	-	-
Court Fees	-	38	-	-
Private Donations	-	-	45	-
Recoveries – General	-	-	-	322
Photocopying	-	-	-	152
<b>Total Receipts</b>	<b>\$ 1,276,605</b>	<b>\$ 1,312,051</b>	<b>\$ 1,459,511</b>	<b>\$ 1,521,981</b>

These totals represent increases of \$35,446 (3 percent), \$147,460 (11 percent) and \$62,469 (4 percent), respectively, during the audited fiscal years, primarily due to increases in OPA's allocable share of federal grants.

**Expenditures - General Fund**

General Fund expenditures totaled \$2,590,269, \$2,480,979 and \$2,238,177 during the fiscal years ended June 30, 2011, 2012 and 2013, respectively, compared to \$2,483,919 for the fiscal year ended June 30, 2010. A comparison of total General Fund expenditures for the audited fiscal years along with the prior year's information is presented below:

	<u>2009 - 2010</u>	<u>2010 - 2011</u>	<u>2011 - 2012</u>	<u>2012 - 2013</u>
Personal Services and Employee Benefits	\$ 2,293,288	\$ 2,381,689	\$ 2,309,634	\$ 2,060,114
Professional, Scientific, Technical Services	46,833	109,617	101,295	58,396
Other Services	25,949	31,458	15,702	27,176
Rental and Maintenance -	5,720	9,795	5,803	6,067

Equipment				
Client Services	58,795	10,655	-	-
Motor Vehicle Costs	12,835	10,906	9,405	10,620
Premises and Property Expenses	251	1,925	2,015	-
Information Technology	11,287	7,774	7,946	13,404
Communications	23,247	20,223	21,548	19,322
Purchased Commodities	5,714	6,227	7,631	43,078
<b>Total General Fund Expenditures</b>	<b>\$ 2,483,919</b>	<b>\$ 2,590,269</b>	<b>\$ 2,480,979</b>	<b>\$ 2,238,177</b>

These totals represent an increase of \$106,351 (4 percent) and decreases of \$109,292 (4 percent) and \$242,801 (10 percent) during the fiscal years ended June 30, 2011, 2012 and 2013, respectively, and can be attributed primarily to reductions in state allotments for personal service costs.

**Expenditures - Federal and Other Restricted Accounts Fund**

Expenditures from the Federal and Other Restricted Accounts Fund in the fiscal years ended June 30, 2011, 2012 and 2013, amounted to \$1,232,977, \$1,458,170 and \$1,582,393, respectively, compared to \$1,281,039 for the fiscal year ended June 30, 2010. These expenditures consisted mainly of personal services and employee benefit costs. Other disbursements from federal appropriations consisted of outside professional and consulting services, indirect cost recoveries, and other charges to nonprofit and municipal organizations. A comparison of total Federal and Other Restricted Accounts Fund expenditures for the audited fiscal years along with the prior year's information is presented below:

	<u>2009 - 2010</u>	<u>2010 - 2011</u>	<u>2011 - 2012</u>	<u>2012 - 2013</u>
Personal Services and Employee Benefits	\$ 1,263,479	\$ 1,200,691	\$ 1,347,638	\$ 1,407,814
Professional, Scientific, Technical Services	-	-	67,802	97,770
Other Services	11,027	26,091	18,052	26,216
Client Services	5,063	2,300	2,000	-
Motor Vehicle Costs	446	64	-	33
Premises and Property Expenses	-	2,398	-	-
Information Technology	-	122	371	-
Purchased Commodities	1,024	1,293	2,307	7,560
Other Charges	-	18	20,000	43,000
<b>Total Federal and Other Restricted Expenditures</b>	<b>\$ 1,281,039</b>	<b>\$ 1,232,977</b>	<b>\$ 1,458,170</b>	<b>\$ 1,582,393</b>

The totals represent a decrease of \$48,062 (4 percent) and increases of \$225,193 (18 percent), and \$124,223 (9 percent), respectively, during the audited fiscal years and can be attributed primarily to increases in personal service costs.

Besides General Fund and Federal and Other Restricted Accounts Fund expenditures, expenditures from the Capital Equipment Purchase Fund amounted to \$2,992 in the fiscal year ended June 30, 2012. No expenditures were made from the Capital Equipment Purchase Fund during fiscal years 2011 and 2013.

Filled positions for the Office of Protection and Advocacy were 44, 42 and 39 as of June 30, 2011, 2012 and 2013, respectively.

## STATE AUDITORS' FINDINGS AND RECOMMENDATIONS

Our review of the records of the Office of Protection and Advocacy for Persons with Disabilities revealed areas requiring improvement or attention, as discussed in this section of the report.

### **Failure to Submit Administrative Digest Reports**

*Criteria:* Section 4-60 of the General Statutes states, "The executive head of each budgeted agency shall, on or before September first, annually, deliver to the Governor a report of the activities of such agency during the fiscal year ended the preceding June thirtieth." The agency reports are published in the Administrative Digest report published by the Department of Administrative Services.

*Condition:* The Office of Protection and Advocacy for Persons with Disabilities did not file a report in accordance with Section 4-60 of the General Statutes for the fiscal years ended June 30, 2012 and 2013.

*Effect:* The required report was not published in the Administrative Digest report produced by the Department of Administrative Services.

*Cause:* This appears to be an administrative oversight.

*Recommendation:* The Office of Protection and Advocacy for Persons with Disabilities should prepare and submit an administrative report to the Governor in accordance with Section 4-60 of the General Statutes. (See Recommendation 1.)

*Agency Response:* "Office of Protection and Advocacy for Persons with Disabilities (OPA) Agrees with this recommendation. OPA submitted its Fiscal Year 2011 Administrative Digest. The Fiscal Year 2012 and 2013 Administrative Digests were not submitted due to an administrative oversight. OPA has taken steps to remedy the cause of the oversight and will submit its Fiscal Year 2014 and subsequent reports as required."

### **Lack of Segregation of Duties**

*Criteria:* The State Accounting Manual, issued by the State Comptroller, provides guidelines to agencies regarding the establishment and administration of petty cash funds. The State Comptroller's guidelines include the requirement that the checking account bank statements be reconciled on a monthly basis by a person other than the petty cash fund custodian and/or one who has the authority to sign checks.

- Condition:* Our testing of the Office of Protection and Advocacy for Persons with Disabilities noted that the office did not provide for a segregation of duties in the area of petty cash. Our examination revealed that the custodian of the office's petty cash also performed the bank reconciliations between the office's records and the checking account bank statement contrary to the State Comptroller's guidance.
- Effect:* The lack of segregation of duties increases the risk that errors or irregularities may go undetected.
- Cause:* The office lacked the administrative oversight necessary to ensure that proper segregation of duties was maintained.
- Recommendation:* The Office of Protection and Advocacy for Persons with Disabilities should implement the procedures necessary to ensure that it administers its petty cash fund in compliance with requirements of the State Accounting Manual. (See Recommendation 2.)
- Agency Response:* "The Office of Protection and Advocacy for Persons with Disabilities (OPA) agrees with this recommendation. In 2005, the business and personnel functions of OPA were consolidated with approximately 19 other smaller state agencies and moved to the Department of Administrative Services (DAS) Business Office. Prior to the consolidation, the Petty Cash functions were handled by the OPA business office staff. After the consolidation, OPA staff were required to administer the Petty Cash and were not aware that the Petty Cash custodian and reconciliation duties needed to be handled by separate staff members. These functions have now been separated and are handled by separate OPA staff."

### **Upgrading the Case Management System**

- Criteria:* Section 46a-11c of the Connecticut General Statutes states that "the director, upon receiving a report that a person with an intellectual disability allegedly is being or has been abused or neglected, shall make an initial determination whether such person has mental retardation, shall determine if the report warrants investigation and shall cause, in cases that so warrant, a prompt, thorough evaluation to be made to determine whether the person has mental retardation and has been abused or neglected."
- To comply with the requirements of this statute, the Office of Protection and Advocacy for Persons with Disabilities uses a computer software program, Microsoft Access, to track the status of its cases. One of the reports produced, called the Case Tracking Statistic Summary, breaks

down the cases into two main categories: Open OPA Investigations and Open Monitors. Within the Open Monitors category are two subcategories: Open Monitor Assigned and Open Monitor Not Assigned. Cases are also broken down by the age of the case: 0 to 60 days, 61 to 120 days, etc. Another report, the Case Inventory by Year and Month reports the monthly ending inventory of cases.

*Condition:* We obtained the case management reports, as of May 31, 2014, and found several issues with the data presented in the reports as follows:

- The Case Management Tracking System produces three reports that have different total case inventory amounts that could not be reconciled to each other: Case Inventory by Year and Month (640), Abuse/Neglect Summary by OPA (582) and the Case Tracking Statistic Summary (493).
- The Case Management System does not report cases that are 61 to 90 days old, instead reporting cases that are 61 to 120 days old. However, the interagency agreement between OPA and the Department of Developmental Services (DDS) establishes 90 calendar days as the required timeframe for completion of most investigations. During our review of the interagency agreement between OPA and DDS, we noted that the agreement was last updated in 2008. This was one of the focal points of a recommendation named Abuse and Neglect Investigations included in our Auditors' Report - Department of Developmental Services, For the Fiscal Years Ended June 30, 2010 and 2011 in our audit report issued on May 29, 2014.
- The Case Tracking Statistic Summary Report had an internal inconsistency in the number of reported Open Monitor cases. The Open Monitor Assigned/Not Assigned total of 393 did not agree with the Open Monitors summary as of May 31, 2014 of 454. The difference could not be reconciled.

*Effect:* The Case Management System cannot be relied upon to produce the accurate and timely data needed to properly administer investigations.

*Cause:* The Case Management System is many years old and needs updating. The resources necessary to upgrade the Case Management System and reconcile the report inconsistencies have not been available to OPA.

*Recommendation:* The Office of Protection and Advocacy for Persons with Disabilities should upgrade its Case Management System to ensure that it produces accurate, complete and timely data on abuse investigation cases. OPA

should update its interagency agreement with the Department of Developmental Services. (See Recommendation 3.)

*Agency Response:* “As stated in the Agency Response to this issue in the *Auditors' Report – Office of Protection and Advocacy, For The Fiscal Years Ended June 30, 2007 and 2008, and the Auditors' Report – Office of Protection and Advocacy, For The Fiscal Years Ended June 30, 2009 and 2010*, the OPA agrees that an updated case management/data system for the Abuse Investigation Division (AID) would improve its capacity to generate accurate reports of cumulative data. At the time of this audit report, the database continues to effectively perform its primary function as a tool for gathering and documenting investigatory information, assigning and tracking investigations, identifying repeat victims, perpetrators and provider program locations, and for completing and facilitating supervisory review of investigation reports. These functions are not adversely affected by difficulties in aggregating management data.

In 2007, OPA consulted with the Department of Information Technology (DOIT) about updating the case management system used by the (AID) and ascertained the cost of a new database. The projected costs of acquiring a new system, migrating the existing data to the new system and performing maintenance greatly exceeded existing budgeted funds. A request for a budget expansion option to cover the costs of a new database was not approved.

In 2010, OPA again met with staff at DOIT to discuss the development of a new database for AID. Again, the cost of developing the database and migrating the data greatly exceeded existing budgeted funds. As an alternative, DOIT recommended that OPA upgrade the version of Microsoft Access currently in use by AID. The DOIT consultants felt that the upgrade would resolve conflicts that created inconsistencies in the summary reports generated by the database, creating more accurate and reliable aggregate data. In early 2011, OPA purchased and installed a more recent version of Microsoft Access. This did not resolve the summary reporting issues.

The OPA is aware that the database needs replacement and continues to seek solutions to the tremendous barrier created by its existing budget. In 2012 and 2013, OPA continued to work with DOIT/BEST on new sources and resources for software necessary to meet the demands of a new database for its Abuse Investigation Division. OPA made inquiries with software vendors and reviewed several software packages. OPA also consulted with IT professionals from the Department of Developmental Services (DDS) about developing a database that will work in conjunction

with new software being purchased by DDS. Because the agency does not have the funding to support the purchase and annual maintenance of a new database, OPA made inquiries and completed the majority of the paperwork necessary for the application of a technology infrastructure grant. After OPA decides on a vendor for the database, fiscal requirements will be added to the grant application and submitted for review.”

## **Software Inventory Policy and Procedures**

*Background:* The business office and payroll functions of the Office of Protection and Advocacy for Persons with Disabilities were transferred to the Department of Administrative Services (DAS) by Public Act 05-251.

*Criteria:* The State Property Control Manual establishes procedures for the accountability and use of approved and/or licensed software by state agencies, and a uniform policy for the prevention of software copyright infringement.

Among the specific procedures prescribed by the manual is that “a software inventory must be established by all agencies to track and control all of their software media, licenses or end user license agreements, certificates of authenticity, documentation and related items.” The manual further states that “each agency will produce a software inventory report on an annual basis...A physical inventory of the software library, or libraries, will be undertaken by all agencies at the end of each fiscal year and compared to the annual software inventory report. This report will be retained by the agency for audit purposes.”

*Condition:* Section 4 of the memorandum of understanding between DAS and OPA states that DAS will perform the following additional functions for OPA: preparing, coordinating or updating reports; administering single audit functions; coordinating responses to auditors; and maintaining OPA’s software licenses.

We found nine out of 24 software purchases (38 percent), did not have the respective licenses or license agreements maintained by DAS on behalf of OPA.

*Effect:* DAS, on behalf of OPA, is not in compliance with the policies and procedures established by the Office of the State Comptroller, which declare that software compliance is a legal responsibility for state agencies, and non-compliance can impact the state, as the state may be held financially liable for the use of unlicensed copies of software.

*Cause:* DAS has not developed or established the necessary controls and monitoring tools to ensure that all registered license agreements are maintained for software media for OPA and that any deficiencies in the supporting documentation are identified and resolved in a timely manner by management.

*Recommendation:* The Department of Administrative Services should coordinate with the Office of Protection and Advocacy for Persons with Disabilities to develop procedures to ensure that the software inventory records are prepared and maintained in accordance with the software inventory policy and procedures as set forth in the State Property Control Manual. (See Recommendation 4.)

*Agency Response:* “Office of Protection and Advocacy for Persons with Disabilities (OPA) does not agree with this recommendation. In 2005, the business and personnel functions of OPA were consolidated with approximately 19 other smaller state agencies and moved to the Department of Administrative Services (DAS) Business Office. DAS is responsible for all OPA fiscal requirements including the physical and software inventories. OPA does not receive and does not maintain its software licenses. OPA requests software purchases through DAS. DAS then makes the purchases, receives the licenses and maintains them.”

### **Overtime and Compensatory Time Procedures and Records**

*Criteria:* Management Personnel Policy 06-02, published by the Department of Administrative Services (DAS), provides that management and confidential employees must receive written authorization in advance by the agency head or a designee for compensatory time in order to record the extra hours as time earned. Proof of advance authorization must be retained in the employee’s personnel file for audit purposes.

In addition, it has been the OPA policy to require that overtime be approved in advance. The only exceptions are for extreme emergency situations.

*Condition:* We tested 14 instances of compensatory time earned by 5 employees during the period from July 1, 2011 through June 30, 2013. The results of our test disclosed the following:

- In five instances, written approval of compensatory time was given by supervisors after the hours had been worked.
- Our review also noted one compensatory request form was not

retained in the employee's personnel file by DAS.

Our review of the overtime paid to five employees throughout the period from July 1, 2011 through June 30, 2013 revealed that 3 out of 5 employees did not receive authorization in advance of the work performed. We also noted one overtime request form was not retained in the employee's personnel file by DAS.

*Effect:* Without proper oversight, the office has less assurance that the services it has compensated its employees for have been performed.

*Cause:* Administrative controls over the earning of compensatory time and overtime were inadequate.

*Recommendation:* The Office of Protection and Advocacy for Persons with Disabilities, in conjunction with the Department of Administrative Services, should strengthen controls over compensatory time and overtime. Approvals should be issued before any overtime or compensatory time is earned. (See Recommendation 5.)

*Agency Response:* "The Office of Protection and Advocacy for Persons with Disabilities reviewed the compensatory time forms tested as part of this audit and agrees that in 5 instances, the forms were signed by the supervisor after the compensatory time commenced and that one form was not found in the employee's personnel file maintained by the Department of Administrative Services (DAS). In all tested instances, forms were submitted by employees as required. Of the five (5) forms that did not meet administrative requirements, one instance of compensatory time was accrued as an emergency in a legal case being handled by OPA. In the four other instances, the Executive Director was aware of the compensatory time request but did not sign the forms until after the compensatory time had accrued. OPA will review overtime and compensatory time procedures with staff and develop a mechanism to ensure that the Executive Director and other supervisors are aware when an employee has requested overtime or compensatory time."

## RECOMMENDATIONS

Our previous audit examination of the Office of Protection and Advocacy for Persons with Disabilities contained three recommendations. A summary of those recommendations and the action taken follows:

*Status of Prior Audit Recommendations:*

- The Office of Protection and Advocacy for Persons with Disabilities and the Fatality Review Board should comply with the reporting requirements of Executive Order Number 25 by annually submitting the required report to the Governor and the co-chairs of the Public Health Committee. This prior audit recommendation will not be repeated.
- Software inventory items were capitalized on OPA's CO-59 form that did not appear to meet the accounting definition for such treatment. This prior audit recommendation will not be repeated.
- The Office of Protection and Advocacy should upgrade its Case Management System to ensure that it produces accurate, complete and timely data on abuse investigation cases. Our current audit testing found no change to the condition from the prior audited period. The recommendation will be repeated substantially unchanged. (See Recommendation 3)

Four recommendations resulting from our current examination of the Office of Protection and Advocacy for Persons with Disabilities are presented below:

*Current Audit Recommendations:*

- 1. The Office of Protection and Advocacy for Persons with Disabilities should prepare and submit an administrative report to the Governor in accordance with Section 4-60 of the General Statutes.**

Comments:

The required report was not published in the Administrative Digest report produced by the Department of Administrative Services.

- 2. The Office of Protection and Advocacy for Persons with Disabilities should implement the procedures necessary to ensure that it administers its petty cash fund in compliance with requirements of the State Accounting Manual.**

Comments:

The lack of segregation of duties increases the risk that errors or irregularities may go undetected.

- 3. The Office of Protection and Advocacy should upgrade its Case Management System to ensure that it produces accurate, complete and timely data on abuse investigation cases. OPA should update its interagency agreement with the Department of Developmental Services.**

Comments:

The Case Management System cannot be relied upon to produce the accurate and timely data needed to properly administer investigations.

- 4. The Department of Administrative Services should coordinate with all of its consolidated agencies, including the Office of Protection and Advocacy for Persons with Disabilities, to develop procedures to ensure that the software inventory records are prepared and maintained in accordance with the software inventory policy and procedures as set forth in the State Property Control Manual.**

Comments:

The Department of Administrative Services, on behalf of OPA, is not in compliance with the policies and procedures established by the Office of the State Comptroller, which declare that software compliance is a legal responsibility for state agencies and non-compliance can impact the state, as the state may be held financially liable for the use of unlicensed copies of software.

- 5. The Office of Protection and Advocacy for Persons with Disabilities, in conjunction with the Department of Administrative Services, should strengthen controls over compensatory time and overtime. Approvals should be issued before any overtime or compensatory time is earned.**

Comments:

Without proper oversight, the office has less assurance that the services it has compensated its employees for have been performed.

**CONCLUSION**

We wish to express our appreciation for the courtesies extended to our representatives by the personnel of the Office of Protection and Advocacy for Persons with Disabilities during the course of our examination.



Nikolaos Perdikakis  
Associate Auditor

Approved:



John C. Geragosian  
Auditor of Public Accounts



Robert M. Ward  
Auditor of Public Accounts