



# AUDIT SUMMARY

Department of Public Health

[www.cga.ct.gov/apa](http://www.cga.ct.gov/apa)

Fiscal Years Ended June 30, 2020 and 2021

## ABOUT THE AGENCY



The Department of Public Health (DPH) is the center of a comprehensive network of public health services, and in partnership with local health departments, provides coordination and access to federal initiatives, training and certification, technical assistance and oversight, and specialty public health services that are not available at the local level.

DPH also regulates access to health care professions and provides regulatory oversight of health care facilities and services.

## ABOUT THE AUDIT

We have audited certain operations of the Department of Public Health 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:

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](#)



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 the attention of management.

## NOTEWORTHY FINDINGS



### Findings



### Recommendations

**1**

We noted internal control weaknesses including instances in which DPH did not commit funds prior to receipt of services, untimely contract executions, and incorrect receipt and invoice dates.

DPH should strengthen internal controls to ensure that funds are committed prior to ordering goods or services, contracts are properly executed, payments are made in accordance with contract terms, and receipt and invoice dates are accurate.

**2**

Our review noted internal control weaknesses related to revenues and remittances, including inadequate cash receipt logs, and a lack of segregation of duties.

DPH should strengthen internal controls over its revenue and remittance reporting to ensure proper accountability.

**3**

Our review disclosed errors in the department's maintenance and reporting of its assets, including unsupported inventory balances, misstated equipment additions, unsupported equipment dispositions, a lack of segregation of duties over information technology inventory, and incomplete software inventory records.

DPH should ensure that internal controls over the custody and reporting of its assets are appropriately designed and implemented.

**4**

DPH did not effectively track, or monitor returned or expired pharmaceuticals during the audited period.

DPH should implement procedures to ensure that it accurately tracks returned or expired pharmaceuticals.

**5**

DPH could not provide 15 of 20 statutorily required reports or evidence of their submission.

DPH should establish and implement a centralized system to track its statutory reporting requirements to ensure that it submits all required reports.

**6**

The department lacks a dedicated and ongoing risk assessment and mitigation function and formal monitoring procedures.

DPH should develop or acquire an independent, formal, and ongoing risk assessment and mitigation process to identify and address risks that could impact its operational and reporting objectives.