



AUDIT SUMMARY

Southern Connecticut State University

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Fiscal Years Ended June 30, 2021 and 2022

ABOUT THE AGENCY



**Southern Connecticut
State University**

Southern Connecticut State University (SCSU) in New Haven is one of the four higher education institutions that collectively make up the Connecticut State Colleges & Universities (CSCU) system. The Board of Regents for Higher Education, which serves as the administrative office for CSCU, oversees the university.

ABOUT THE AUDIT

We have audited certain operations of Southern Connecticut State University 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 and 2022. The objectives of our audit were to evaluate the:

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

 **14**
Findings

 **7**
Repeat Findings

Our audit identified internal control deficiencies and instances of noncompliance with laws, regulations, or policies.

NOTEWORTHY FINDINGS



Findings

1

We reviewed five months of purchasing card (P-Card) transactions for 15 cardholders totaling \$77,342 and noted instances of noncompliance. They included purchases without supporting documentation, purchases made by someone other than the assigned cardholder, and lack of authorization forms and documentation to support prompt reconciliations. We also found purchases that were delivered to an address other than the university's campus, and the splitting of orders to circumvent the single transaction dollar limit.

2

We reviewed 20 non-personal expenditure transactions totaling \$1,874,639 and noted the following:

1. The university did not provide documentation to support the selection of one vendor for a \$19,680 expenditure.
2. The university did not utilize a competitive sealed bidding process when procuring a \$93,925 purchase for services related to the graduation commencement ceremony.
3. The appropriate university personnel did not approve two sole source purchases, totaling \$37,049.
4. The appropriate university personnel did not approve a \$104,217 purchase order prior to purchase.

3

We reviewed 20 equipment purchases made during fiscal years 2021 and 2022, totaling \$508,405. The university did not promptly tag 12 items, totaling \$474,794, and enter them in its inventory records. The university recorded 11 items in inventory between one and 95 days late. It recorded another item 383 days after receipt.

The university also undervalued the inventory records for three items by \$6,308, totaling \$28,882. The three items' costs did not include \$162 for freight charges, \$2,050 for component costs, and \$4,096 for accessory costs.

4

We reviewed six facilities use agreements in place during the audited period, totaling \$108,395. Our review disclosed that none of the six agreements required a deposit, and final payments for four were six to 30 days late. Our review also disclosed that the university modified the approved facilities use agreement by removing the deposit requirement without Office of the Attorney General approval.



Recommendations

Southern Connecticut State University (SCSU) should strengthen internal controls over purchasing card transactions by complying with the SCSU P-Card Policies and Procedures Manual.

SCSU should strengthen internal controls to ensure compliance with established purchasing policies.

SCSU should strengthen its internal controls to ensure assets are promptly tagged, entered into the inventory system, and recorded at the proper value in compliance with the State of Connecticut Property Control Manual and CSCU Capital and Controllable Asset Manual.

SCSU should use the current contract template for facilities use agreements, clearly define deposit charges and due dates, and promptly collect late facility usage payments.