

STATE OF CONNECTICUT



*AUDITORS' REPORT
BOARD OF REGENTS FOR HIGHER EDUCATION
SOUTHERN CONNECTICUT STATE UNIVERSITY
FISCAL YEARS ENDED JUNE 30, 2017 AND 2018*

AUDITORS OF PUBLIC ACCOUNTS
JOHN C. GERAGOSIAN ❖ ROBERT J. KANE

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April 14, 2021

EXECUTIVE SUMMARY

In accordance with the provisions of Section 2-90 of the Connecticut General Statutes, we have audited certain operations of Southern Connecticut State University for the fiscal years ended June 30, 2017 and 2018. Our audit identified internal control deficiencies, instances of noncompliance with laws, regulations, and policies, and the need for changes in management practices that warrant the attention of management. The significant findings and recommendations are presented below:

Page 8	The university did not compare quotes or prices from more than one vendor for multi-vendor state contracts. In one instance, the vendor provided services before the university approved a purchase order. We also noted large construction projects without contracts. In addition, the university did not properly document its justification for selecting a sole source vendor. Southern Connecticut State University should complete a standard contract when purchasing construction services and should obtain approval from the Attorney General when required. The university should properly document its justification for the selection of sole source vendors, and should improve its compliance with purchasing policies and procedures. (Recommendation 1.)
Page 10	The university approved professional service expenditures after the service period began and did not fully execute contracts in a timely manner. Southern Connecticut State University should improve internal controls over purchases of professional services by ensuring that purchases are properly approved before the delivery of services. (Recommendation 2.)
Page 11	We noted several instances in which non-cardholders used purchasing cards. We also noted purchases of restricted items, purchases from restricted vendors, unsupported vendor receipts, and the splitting of one purchase into two transactions to circumvent the \$1,500 individual transaction limit. Southern Connecticut State University should follow its purchasing card policies and procedures to ensure authorized and proper use of purchasing cards is in compliance with the Southern Connecticut State University Purchasing Card Policy Manual. (Recommendation 3.)
Page 12	The university did not document any procedures performed as compensating controls over the work of two employees with access to both payroll and human resources functions. Southern Connecticut State University should ensure that it implements a formal, documented system of its compensating controls to mitigate the risk of fraud, due to the dual roles of human resources employees. (See Recommendation 4.)
Page 13	The university rehired a retiree who worked in excess of the two 120-day term limit. The university did not submit a justification letter for the hire to the CSCU Council on Employee Relations (CER) Committee. The letter on file did not describe why the retiree is the only person qualified to fulfill the desired role at the university. Southern Connecticut State University should comply with the Connecticut State University System and state policy on rehiring retirees. (See Recommendation 5.)

STATE OF CONNECTICUT



AUDITORS OF PUBLIC ACCOUNTS

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April 14, 2021

AUDITORS' REPORT BOARD OF REGENTS FOR HIGHER EDUCATION SOUTHERN CONNECTICUT STATE UNIVERSITY FOR THE FISCAL YEARS ENDED JUNE 30, 2017 AND 2018

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 years ended June 30, 2017 and 2018. The objectives of our audit were to:

1. Evaluate the university's internal controls over significant management and financial functions;
2. Evaluate the university's compliance with policies and procedures internal to the department or promulgated by other state agencies, as well as certain legal provisions; and
3. Evaluate the effectiveness, 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 university, as well as certain external parties; and testing selected transactions. Our testing is not designed to project to a population unless specifically stated. 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 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.

The accompanying Résumé of Operations is presented for informational purposes. This information was obtained from various available sources including, but not limited to, the university's management and the state's information systems, and was not subjected to the procedures applied in our audit of the department. For the areas audited, we:

1. Identified deficiencies in internal controls;
2. Identified apparent non-compliance with laws, regulations, contracts and grant agreements, policies, and procedures; and
3. Identified need for improvements in management practices and procedures that we deemed to be reportable.

The State Auditors' Findings and Recommendations section of this report presents findings arising from our audit of Southern Connecticut State University.

COMMENTS

FOREWORD

Southern Connecticut State University in New Haven is one of the four higher education institutions that collectively make up the Connecticut State University component of the Connecticut State Colleges & Universities (CSCU) system. The other three are Central Connecticut State University in New Britain, Eastern Connecticut State University in Willimantic, and Western Connecticut State University in Danbury. The Board of Regents for Higher Education oversees the university and serves as the administrative office for CSCU. CSCU, a constituent unit of the State of Connecticut's system of higher education, operated principally under the provisions contained in Sections 10a-87 through 10a-101 of the General Statutes.

Dr. Joe Bertolino served as university president during the audited period.

Significant Legislation

The following notable legislative changes affecting the university took effect during the audited period:

- **Public Act 16-93**, effective July 1, 2017, imposed new requirements on foundations established to support constituent units of higher education. The act requires these foundations to refrain from prohibited acts under the Solicitation and Charitable Funds Act and to submit two annual reports to the executive authority of the supported constituent unit and the Attorney General.

- **Public Act 16-120**, effective July 1, 2016, required the Office of Higher Education to enter into a multistate or regional reciprocity agreement to allow Connecticut and its higher education institutions to participate in a nationwide state authorization reciprocity agreement on distance learning programs.
- **Public Act 17-130**, effective July 1, 2017, limited the applicability of certain state contracting requirements for the board of regents and allowed the Connecticut State University System to implement programs to reduce textbook and educational resource costs.
- **Public Act 17-229**, effective January 1, 2018, required the Connecticut State Colleges and Universities System to provide information on transfer and articulation programs to all students admitted to any regional community-technical college (CTC). It also required each higher education institution that receives federal funds to provide a link on its website to its most recent National Center for Education Statistics (NCES) profile.
- **Public Act 18-2**, effective upon passage (April 27, 2018), extended eligibility for institutional financial aid to attend a state public institution of higher education to certain students and honorably discharged veterans who lack legal immigration status, providing they meet certain other eligibility requirements.

Enrollment Statistics

The university provided the following enrollment statistics for full and part-time students during the audited period:

	Fall <u>2016</u>	Spring <u>2017</u>	Fall <u>2017</u>	Spring <u>2018</u>
Full-time Undergraduate	6,830	6,291	6,814	6,214
Full-time Graduate	893	809	861	761
Total Full-time	7,723	7,100	7,675	6,975
Part-time Undergraduate	1,133	1,235	1,138	1,197
Part-time Graduate	1,464	1,384	1,394	1,302
Total Part-time	2,597	2,619	2,532	2,499
Total Enrollment	10,320	9,719	10,207	9,474

The fall and spring semesters' total enrollment averaged 10,020 and 9,841 during the 2016-2017 and 2017-2018 fiscal years, respectively, compared to 10,172 during the 2015-2016 fiscal year. Student enrollment declined by 152 (1.5 %) from fiscal year 2016 to 2017 and 179 (1.8 %) from fiscal year 2017 to 2018.

RÉSUMÉ OF OPERATIONS

During the audited period, the university operations were primarily supported by appropriations from the state’s General Fund and tuition and fees credited to the university’s operating fund. In addition, the university received capital projects funds generated from state bond issues.

The university did not directly receive General Fund appropriations. Rather, General Fund appropriations for the entire CSCU system were distributed to the CSCU System Office, which periodically calculated and transferred funds to the university’s operating fund, primarily for personal services and related fringe benefits.

Operating fund receipts primarily consisted of student tuition payments. Under the provisions of Section 10a-99 (a) of the General Statutes, tuition charges were set by the Board of Regents for Higher Education. The following presents annual tuition charges for full-time students during the audited fiscal years:

Student Status:	<u>2016 – 2017</u>			<u>2017 - 2018</u>		
	In-State	Out-of-State	Regional	In-State	Out-of-State	Regional
Undergraduate	\$5,216	\$16,882	\$7,825	\$5,424	\$16,882	\$7,824
Graduate	6,497	18,102	9,750	6,757	18,102	9,750

Besides tuition, the university charged students other fees during the audited years, including a general fee and a state university fee. The following presents these fees, on an annual basis, during the audited fiscal years:

Fee Description:	<u>2016 – 2017</u>			<u>2017 - 2018</u>		
	In-State	Out-of-State	Regional	In-State	Out-of-State	Regional
General	\$3,803	\$3,803	\$3,803	\$3,972	\$3,972	\$3,972
State University	865	2,060	865	891	2,122	891

In addition, the Housing and Food Service fees required of resident students represent a significant portion of the operating revenues category titled Auxiliary Revenues. The following presents the average annual Housing (double occupancy) and Food Service Fee during the audited period:

Fee Description:	<u>2016 - 2017</u>	<u>2017 - 2018</u>
Housing	\$ 6,594	\$ 6,792
Food Service	5,276	5,594

Operating Revenues

Operating revenues are derived from the sale or exchange of goods and services relating to the university’s educational and public service activities. Major sources of operating revenue include tuition and fees, federal grants, state grants, and auxiliary services.

Operating revenues, as presented in the university’s audited financial statements for the audited period and previous fiscal year, follow:

	2015 - 2016	2016 - 2017	2017 - 2018
Tuition and Fees (net of scholarship allowances)	\$ 79,770,521	\$ 85,211,001	\$ 86,370,014
Federal Grants and Contracts	2,214,938	1,811,900	1,797,184
State and Local Grants and Contracts	5,570,633	4,033,775	4,581,299
Non-governmental Grants and Contracts	2,626,111	2,841,338	2,865,907
Indirect Cost Recoveries	127,455	310,396	198,769
Auxiliary Revenues	31,597,212	31,041,936	27,900,650
Other Operating Revenues	7,330,178	6,494,953	5,312,896
Total Operating Revenues	<u>\$129,237,048</u>	<u>\$131,745,299</u>	<u>\$129,026,719</u>

Operating revenues totaled \$131,745,299 and \$129,026,719 during the fiscal years ended June 30, 2017 and 2018, respectively, compared to \$129,237,048 during the fiscal year ended June 30, 2016. These revenues increased \$2,508,251 (1.9 %) in fiscal year 2017 and decreased \$2,718,580 (2.1 %) in fiscal year 2018.

The growth in operating revenues during the fiscal year ended June 30, 2017 can be attributed, in part, to 5.0 % increases in tuition for in-state undergraduate students, graduate students due to higher enrollment, and university fees for graduate students.

The decrease in operating revenues during the fiscal year ended June 30, 2018 can be attributed, in part, to a reduction in student insurance payments due to the implementation of changes and corrections. In addition, there was a decrease in out-of-state tuition payments.

Operating Expenses

Operating expenses generally result from payments made for goods and services to achieve the university’s mission of instruction and public service. Operating expenses include employee compensation and benefits, professional services, supplies, and depreciation, among others.

Operating expenses, as presented in the university’s audited financial statements for the audited period and the previous fiscal year, follow:

	2015 - 2016	2016 - 2017	2017 - 2018
Personal Service and Fringe Benefits	\$162,908,142	\$160,211,975	\$159,685,823
Professional Services and Fees	9,618,999	7,306,463	5,226,035
Educational Services and Support	32,724,226	32,117,084	33,005,017
Travel Expenses	2,020,543	1,798,018	1,964,236
Operation of Facilities	10,959,642	10,719,984	11,049,140
Other Operating Supplies and Expenses	9,784,831	7,858,003	6,926,554
Depreciation Expense	20,142,512	20,009,655	20,455,856
Amortization Expense	61,338	54,702	53,625
Total Operating Expenses	<u>\$248,220,233</u>	<u>\$240,075,884</u>	<u>\$238,366,286</u>

Operating expenses totaled \$240,075,884 and \$238,366,286 during the fiscal years ended June 30, 2017 and 2018, respectively, compared to \$248,220,233 during the fiscal year ended June 30,

2016. These expenses decreased \$8,144,349 (3.3 %) during fiscal year 2017 and \$1,709,598 (0.7 %) during fiscal year 2018.

The decrease during the fiscal year ended June 30, 2017 was due, in part, to a hiring freeze that reduced personal service expenditures and lower teacher's retirement benefit costs.

The decrease during the fiscal year ended June 30, 2018 was primarily due to a hiring freeze that reduced personal service expenditures.

Nonoperating Revenues

Nonoperating revenues are receipts from other than the sale or exchange of goods or services related to the university's primary functions of instruction, academic support, and student services. They include items such as the state's General Fund appropriation, private gifts and donations, investment income, and state-financed plant facilities revenues.

Nonoperating revenues during the audited years and the previous fiscal year were presented in the university's audited financial statements as follows:

	<u>2015 – 2016</u>	<u>2016 - 2017</u>	<u>2017 - 2018</u>
State Appropriations	\$ 88,053,771	\$79,959,053	\$74,072,500
Pell Grant Revenue	13,100,085	13,006,135	14,378,324
Gifts	415,957	330,405	152,654
Investment Income	264,041	583,698	1,238,644
State Financed Plant Facilities	955,205	-	-
Other Nonoperating Revenue	643,751	690,492	738,965
Transfers to the State of Connecticut	(1,138,432)	-	-
Total Nonoperating Revenues	<u>\$102,294,378</u>	<u>\$94,569,783</u>	<u>\$90,581,087</u>

Nonoperating revenues totaled \$94,569,783 and \$90,581,087 during the fiscal years ended June 30, 2017 and 2018, respectively, compared to \$102,294,378 during the fiscal year ended June 30, 2016. These revenues decreased \$7,724,595 (7.6 %) during fiscal year 2017 and \$3,988,696 (4.2 %) during fiscal year 2018.

The decrease in each audited year was primarily due to reductions in state appropriations of \$8,094,718 (9.2 %) and \$5,886,553 (7.4 %) in fiscal years ended June 30, 17 and 2018, respectively.

Besides the operating and nonoperating revenues presented above, the university's financial statements presented revenues classified as state appropriations restricted for capital purposes totaling \$11,146,970 and \$6,351,048 for the fiscal years ended June 30, 2017 and 2018, respectively.

Southern Connecticut State University Foundation, Inc.

The Southern Connecticut State University Foundation, Inc. is a private, nonprofit corporation established to raise funds to support the activities of the university.

Sections 4-37e through 4-37k of the General Statutes define and set requirements for such organizations that support state agencies. The requirements address the annual filing of an updated list of board members with the state agency for which the foundation was established, financial record keeping and reporting in accordance with generally accepted accounting principles, financial statement and audit report criteria, written agreements concerning the use of facilities and resources, compensation of state officers or employees, and the state agency's responsibilities with respect to affiliated foundations.

Audits of the books and accounts of the foundation were performed by an independent certified public accounting firm for the fiscal years ended June 30, 2017 and 2018 in accordance with Section 4-37f (8) of the General Statutes. The auditors expressed unqualified opinions on the foundation's financial statements in both fiscal years. In addition, the foundation's auditors indicated compliance, in all material respects, with Sections 4-37e through 4-37k of the General Statutes.

The audit of the foundation's financial statements reported support and revenues totaling \$7,671,641 and \$5,604,246 during the fiscal years ended June 30, 2017 and 2018, respectively. Net assets were reported as \$33,192,865 and \$35,042,498 as of June 30, 2017 and 2018, respectively.

STATE AUDITORS' FINDINGS AND RECOMMENDATIONS

Our examination of the records of Southern Connecticut State University disclosed the following 12 recommendations, of which 7 have been repeated from the previous audit:

Noncompliance with Procurement Policy

Criteria: The Connecticut State University System (CSCU) Procurement Manual requires agencies to obtain more than one quote or compare pricing to ensure that the university receives the best value. The manual requires properly authorized commitment documents prior to the ordering of goods or services. It also dictates that the university enter into a contractual agreement when procuring certain goods and services, and outlines the basis for sole source transactions.

The CSCU System Procurement Manual states that the Office of the Attorney General must review and approve as to form, all CSUS contracts and any amendments to them. The manual permits the use of a purchase order instead of a contract if the purchase does not require additional material terms or modify the terms on the preprinted form.

It is a good business practice to document justifications for sole source purchases, and ensure that authorized personnel properly approve purchases before orders are initiated or completed.

It is also good business practice to complete vendor contracts to ensure both parties understand the requirements and agree with the terms of the arrangement.

Condition: We examined 20 non-personal service expenditure transactions, totaling \$2,295,491, and found the following:

1. In 4 instances, totaling \$133,365, the university approved the purchase request or order after buying the item or after the start of the contract period.
2. In 3 instances, totaling \$224,086, the university did not obtain and compare prices from more than one vendor on the Department of Administrative Services multi-vendor awarded contract.
3. In 2 instances, totaling \$1,161,998, the university used a purchase order instead of completing a standard contract to procure services for over \$600,000 in construction projects. Furthermore, the university did not obtain approval from the Attorney General for the agreement.

4. The university did not retain adequate documentation to support a sole source contract for \$23,057.

Effect:

Internal controls over purchasing are ineffective when goods or services are ordered and received prior to being properly authorized.

Without price comparisons or competitive bidding during the procurement process, there is decreased assurance that the university is obtaining goods and services at the best prices.

The university did not comply with the procurement requirements of the state and the university when it used a purchase order instead of a standard contract to procure services for a construction project. The university did not obtain approval for the Attorney General for the purchase. In addition, internal controls over purchasing are ineffective when the university does not follow the proper purchasing procedures when it did not use the appropriate documents and obtain required approval.

There is decreased assurance that the university properly awarded the contract when it does not adequately document its justification for selecting sole source vendors.

Cause:

The university did not follow its internal control procedures regarding approving purchases prior to ordering, obtaining price comparisons before purchases, procuring construction services using the required contract, obtaining Attorney General approval, and documenting sole source justifications.

Prior Audit Finding:

This finding has been previously reported, in part, in the last audit report covering the fiscal years ended 2014 to 2016.

Recommendation:

Southern Connecticut State University should complete a standard contract when purchasing construction services and should obtain approval from the Attorney General when required. The university should properly document its justification for the selection of sole source vendors, and improve its compliance with purchasing policies and procedures. (See Recommendation 1.)

Auditee Response:

"1. University acknowledges the finding. Despite the on-going efforts to educate university departments on proper purchasing procedure, we still encounter purchases that are not made in accordance with established purchasing procedure. For these purchases, Procurement Services requires a Late Justification signed by the divisional Vice President as well as the requestor to serve as documentation that the purchase of the good or service was authorized and that approval for the

purchase is confirmed prior to Procurement Services issuing a purchase order or Personal Services Agreement or Honorarium.

2. University does not agree. The CSCU Procurement Manual section 2.6 states that “It is recommended, when possible, that the end user compare available stated contracts for best value in pricing and/or services.” The university has complied with this requirement when utilizing State of CT DAS contracts or other cooperative purchasing contracts. SCSU referenced a State of CT, DAS Contract for each of these purchases. The DAS contracts are publicly bid and offer competitive pricing based on leveraging the aggregate spend for all State of Connecticut Agencies. While the university understands the desire to obtain the lowest cost product, we do not see how using the DAS contracts without obtaining three quotes constitutes an exception. While it may be desirable to obtain quotes from three vendors, and, in many cases the end user of the good or service will do that, it has never been a requirement to do so. SCSU is granted purchasing authority under C.G.S. 10a-151b. Paragraphs (m) and (n) of 10a-151b state that co-operative purchasing contracts with other entities such as Federal and State governments may be used by State of Connecticut Agencies. There is no reference in statute for a requirement to obtain three quotes from contracted vendors.

3. Historically, SCSU has not written OAG approved contracts for construction projects. A purchase order, which incorporated the bid requirements, as well as the Contractor’s proposal was issued and signed by the Agency, creating a complete and accountable set of project specifications, codes of conduct, applicable state regulations, and payment structures. This process has never been found to be a violation of purchasing policy until the finding was disclosed in this last audit report. In July of 2019, the university was given an OAG approved template to use for construction contracts. The university will use this template going forward.

4. University acknowledges the finding. This is a yearly, reoccurring purchase for which a Sole Source Justification has been provided however, the Sole Source Justification could not be found. The university will work to ensure that the purchase order records are complete.

*Auditor’s Concluding
Comments:*

The recommendation that state universities should “compare available stated contracts for best value in pricing and/or services” is explicitly stated in the CSCU System Procurement Manual.

The current CSCU System Procurement Manual (effective 7/1/2017) and the previous manual (effective 5/13/2011) outline policies requiring the university to utilize a standard contract and obtain approval from the Office of the Attorney General for certain purchases.

Purchasing of Professional Services Control Weakness

Criteria: It is a good business practice to ensure that purchases are approved by authorized personnel before orders or services are initiated or completed.

It is also a good business practice to complete vendor contracts to ensure both parties understand the requirements of the project and agree to the terms of the arrangement.

Condition: We reviewed 10 professional services expenditures, totaling \$194,361, during the audited period. Our review disclosed the following:

1. In 2 instances, the university approved the purchase order and/or request after the start of the contract period.
2. In 2 instances, a personal services agreement was signed and approved after the start of the contract period.

Effect: Internal controls over the purchase of personal services are ineffective when the university orders and receives services prior to an authorized approval.

Cause: The controls in place were insufficient to prevent the above condition from occurring.

Prior Audit Finding: This finding has been previously reported in the last audit report covering the fiscal years ended 2014 to 2016.

Recommendation: Southern Connecticut State University should improve internal controls over the purchase of professional services by properly approving purchases before the delivery of services. (See Recommendation 2.)

Auditee Response: “University acknowledges the finding. Procurement Services will continue to educate purchase requestors on the requirement to have a purchase order in place prior to making a purchase from a vendor for which there is a contract. In some cases, purchase requestors confuse the two documents and do not realize that a contract is not a purchasing vehicle. As a compensating control, the purchase requestor must submit a Late Justification signed by both the requestor and the applicable

division Vice President to demonstrate that the purchase of the good or service was approved.”

Improper Use of Purchasing Cards (P-Card)

Criteria: The Southern Connecticut State University’s Purchasing Card (P-Card) Policies and Procedures Manual states that every transaction charged to a purchasing card must be supported by a receipt. The university must retain proper receipts and supporting documentation to ensure purchases are consistent with all university policies and procedures.

The P-card manual limits purchases from certain online retail stores to emergency needs.

The university’s policies also identify various restricted purchases, and limit the use of the P-card to its assigned employee.

Condition: We examined purchases associated with 15 cardholder statements covering five months during the audited period, totaling \$122,588. Our testing disclosed the following:

1. In 2 instances, totaling \$855, receipts supporting the purchase was missing.
2. In 2 instances, totaling \$997, an individual other than the cardholder used the P-card to make a purchase.
3. In 2 instances, the cardholder made an unapproved purchase of \$290 of items from a restricted online store for a non-emergency need.
4. In 3 instances, totaling \$3,412, the cardholder purchased 11 restricted computer devices. In two of those instances, the cardholder purchased 10 devices from the same vendor on the same day by splitting the order in two separate transactions of \$965 each. Therefore, it appears that the cardholder split the orders to circumvent the individual transaction limit of \$1,500.

Effect: Noncompliance with purchasing card policies and procedures decreases assurance that purchases were appropriate, supported, and in accordance with university purchasing card policy.

Cause: In some instances, the university did not follow established internal control procedures over the use of purchasing cards.

Prior Audit Finding: The issues noted above have been previously reported in the last 3 audit reports covering the fiscal years ended 2010 to 2016.

Recommendation: Southern Connecticut State University should follow its purchasing card policies and procedures to ensure authorized and proper use of purchasing cards in compliance with the Southern Connecticut State University Purchasing Card Policy Manual. (See Recommendation 3.)

Auditee Response: “1. The University acknowledges; however, the university would like to point out that the university’s p-card policy was followed in that this finding was also flagged during the P-Card Administrator’s audit of this card holder and was noted on the audit sheet for that p-card holder. There is no prior approval necessary to make a p-card purchase from the P-Card Administrator or the Procurement Office. The P-Card Administrator only becomes aware of the purchase, or that there is missing receipts, during the p-card holders audit. In both instances the missing receipt was noted in the audit by the P-Card Administrator and brought to the attention of the p-card holder on their university audit sheet.

2. The University agrees with the finding and continues to work with P-card holders on their responsibilities. It is worth noting that the purchased related to approved travel on behalf of the university and not an unexpected purchase of a good or service.

3. The University agrees with the finding, in part. Staples purchases are no longer restricted. The restriction for Staples p-card purchases was removed in 2018. It no longer appears in the P-Card Manual as a restricted item. However, through multiple human errors, during a complete overhaul of the university’s website, first our Purchasing Department webpages were down for an extended period of time, then when recreated, they accidentally excluded the P-card manual, and in the third round the webpage was adjusted with the addition of the wrong version of the manual. Therefore, the public presence of the department, appropriately used during the audit process, did not reflect the update by which the transactions were being managed. The university will work with the Department of Marketing and Integrated Communications to ensure that the correct copy of the P-card Manual is posted.

4. The University agrees with the finding. Page 4 of the P-card Manual addresses the issue of a “split purchase.” The university P-card Administrator did not receive any e-mail request from the cardholder to purchase these Chromebooks that would indicate that the purchase would be over the p-card limit, or that they were requesting to make a purchase that was not within the single transaction limit. Though the purchase of computers is prohibited except in the case of the IT

Department, the cardholder obtained permission from IT to purchase the laptops and thought that permission from IT was all that was needed to make the purchase via their P-card. The P-card manual will be updated to clarify that the P-card can be used as a vehicle of purchase for technology equipment only when the IT Department has given permission for the purchase and the P-card Administrator has been notified prior to the purchase being made.

The university's P-Card Administrator shall continue to educate faculty and staff on the correct procedures for use of the p-card; specifically addressing the issues of restricted purchases and not allowing others to use their p-cards to make a purchase. The P-Card Administrator shall continue to audit cardholders and take this opportunity to explain to cardholders any infractions found during their audit so as to increase the cardholder's knowledge of p-card policies and procedures."

Inadequate Compensating Controls for Conflicting Roles in Core-CT

- Criteria:* The Human Resource Management System's segregation of duties procedures for Core-CT accounting system dictates that inadequate segregation of duties between payroll and human resources roles requires compensating controls to mitigate the risk of error or fraud.
- Condition:* Two employees with system access to the payroll module and human resources module have conflicting roles as human resources and payroll specialists. However, there is no formal documentation or signed reviews of the compensating control procedures performed by these employees.
- Effect:* When an employee has access to both payroll and human resources functions, there is increased risk that fraudulent transactions can be processed and not detected.
- Cause:* The university did not maintain documentation to support that it implemented the compensating controls to mitigate the risk of error or fraud.
- Prior Audit Finding:* This finding has been previously reported in the last 2 audit reports covering the fiscal years ended 2012 to 2016.
- Recommendation:* Southern Connecticut State University should ensure that it implements a formal documented system of its compensating controls to mitigate the risk of fraud due to the conflicting dual roles of human resources employees. (See Recommendation 4.)

Auditee Response: “The University agrees that there has been no signed review of the compensating control procedure in place. The reviews did happen with each pay period, no exceptions were noted, but the reports with demonstrating no findings were not kept. Going forward, special reports have been created to monitor the payroll entries made and approved by those with dual roles. Far less unwieldy than reports which include all who enter and approve, those new reports will be kept as documentation of the review. The reports were run for this audit period to demonstrate after the fact compliance.”

Rehired Retirees - Noncompliance with Requirements

Background: OPM General Notice No. 2006-18 reiterates Section 5-164(c) of the General Statutes, which states that retired members of the State Employees Retirement System who are reemployed by the state can work no more than 120 days (960 hours) in a calendar year without impairing their pension rights. The 120-day requirement also applies to constituent units of higher education.

Criteria: The Connecticut State University System Resolution BR# 09-44, paragraph 2, states “If the System or one of its universities wishes to hire a management, administrative support professional, clerical, maintenance, or protective services retiree, it may do so for no more than 120 days in one year and for not more than two years.”

“If the System or the university determines that it must hire said retiree for a contract after reaching the two-year limitation in the paragraph 2 above, the requesting entity must submit to the Council on Employee Relations (CER) a detailed justification for such hire. This justification must include a description of the unique qualifications and experience the retiree possesses, and why he/she is the only person qualified to fulfill the desired role at the university. CER shall make a recommendation to the Chancellor, who shall have the ultimate authority to authorize or deny the requested hire.”

Condition: Southern Connecticut State University rehired a retiree who worked in excess of the two 120-day term limit. The university did not follow the CSCU policy to submit the justification letter for the hiring to the CSCU Council on Employee Relations (CER) Committee. In addition, the justification letter on file does not describe why the retiree is the only person qualified to fulfill the desired role at the university.

Effect: The university did not comply with the CSCU policy to submit the justification to the Council on Employee Relations (CER) Committee and to explain why the employee is the only person qualified to fulfill the desired role at the university.

Cause: In the instance noted, we could not determine why the university did not submit the justification letter to the CSCU Council on Employee Relations (CER) Committee or why the justification letter on file was incomplete.

Prior Audit Finding: This finding has not been previously reported.

Recommendation: Southern Connecticut State University should comply with the Connecticut State University System and state policy on rehiring retirees. (See Recommendation 5)

Auditee Response: “The University accepts the finding. Upon their rehiring, retirees are advised to keep track of their hours so as not to exceed the 960-hour limit in a calendar year. Apparently, human error occurred, and the limit was exceeded. We are exploring with our Payroll Office the installation of an automatic “shut-off” once the 960-hour threshold is reached. If this proves feasible, our plan is to install the shut-off in FY 21.

Over the course of the audit period, the process for obtaining approval to rehire retirees has been revised by directive and practice in reaction to changes in the financial position of the CSCU System. We will confirm that the Board policy cited herein remains in full force and effect and, if that turns out to be the case, revise our processes accordingly.”

Undocumented Collection Dates for Cash Receipts

Criteria: Section 4-32 of the Connecticut General Statutes requires that state agencies “receiving any money or revenue for the state, shall, within twenty-four hours of its receipt, account for and, if the total of the sums received amounts to five hundred dollars or more, pay the same to the Treasurer or deposit the same in the name of the state in depositories designated by the Treasurer under such regulations as the Treasurer prescribes.” In addition, the Treasurer granted the university a 2 business-day waiver for the deposit of receipts collected by armor car.

Southern Connecticut State University policy on collection and deposit of university funds states, “all cash must be deposited in the Student Accounts Office within 24 hours of its receipt.”

Condition: We examined 30 deposit transactions. In 11 instances, totaling \$143,229, the university did not document the date the department or student club/organization received the funds.

Context: The 30 receipts we examined totaled \$207,370.

<i>Effect:</i>	Without documents that provide the date the university received the funds, there is no assurance that they were deposited in a timely manner.
<i>Cause:</i>	It appears that the controls in place were insufficient to prevent the above condition from occurring.
<i>Prior Audit Finding:</i>	This finding has not been previously reported.
<i>Recommendation:</i>	Southern Connecticut State University should require documentation to support the date departments and student clubs/organizations receive funds to ensure that they are promptly deposited as required by Section 4-32 of the General Statutes. (See Recommendation 6.)
<i>Auditee Response:</i>	“The University acknowledges that currently we do not require source documentation for date of receipt when making deposits from Student Clubs and Departments. The compensating control that we believe is more effective is the twice annual communication of the regulations to the entire campus. We will add date of receipt of funds to the deposit form signed by the depositor to document timeliness. This will be done effective December 1, 2020.”

Internal Control Weaknesses - Loss Reporting and Equipment Loan

<i>Criteria:</i>	<p>Section 4-33a of the General Statutes mandates that, “all boards of trustees of state institutions, state department heads, boards, commissions, other state agencies responsible for state property and funds and quasi-public agencies, as defined in section 1-120, shall promptly notify the Auditors of Public Accounts and the Comptroller of any (1) unauthorized, illegal, irregular or unsafe handling or expenditure of state or quasi-public agency funds, (2) breakdowns in the safekeeping of any other resources of the state or quasi-public agencies, (3) breach of security, as defined in section 36a-701b, or (4) contemplated action to commit one of the acts listed in subdivisions (1) to (3), inclusive, of this section within their knowledge.”</p> <p>The Connecticut State Colleges and Universities Equipment on Loan form and the Southern Connecticut State University Annual Record of Equipment on Loan state that the borrower is “responsible for loss due to theft or damage.” The Connecticut State Colleges and Universities Equipment of Loan form also states, “if negligent, this individual may be subject to disciplinary action or may be held financially liable.”</p>
<i>Condition:</i>	We reviewed 15 of the university’s loss reports submitted during the audited period and noted 3 instances in which the university did not promptly submit loss reports concerning 18 assets (with a historical cost

totaling \$38,617) to the Auditors of Public Accounts and the Office of the State Comptroller. The filing delay ranged from 33 to 69 business days after the university initially discovered the loss.

The university reported but did not attempt to recuperate the cost of a laptop, valued at \$1,874.88, that was damaged while on loan to an employee.

Context: The historical cost of the 15 items reviewed totaled \$56,331.

Effect: The university did not fully comply with the prompt reporting requirements of Section 4-33a of the Connecticut General Statutes.

The university sustained a permanent loss by not seeking restitution from the person responsible for the loss.

Cause: It appears that the university did not have sufficient controls in place to prevent this condition.

Prior Audit Finding: This finding has not been previously reported.

Recommendation: Southern Connecticut State University should improve controls to ensure that it promptly submits loss reports to the Comptroller and the Auditors of Public Accounts in accordance with Section 4-33a of the General Statutes.

Southern Connecticut State University should make every reasonable effort to recuperate losses on loaned equipment. (See Recommendation 7.)

Auditee Response: “The University accepts this finding. We acknowledge that there were timeliness issues in 2017. In response the Police Department took steps to have the reports containing the necessary date completed and submitted on a timely basis.”

Facilities Usage Revenue Agreements Control Weakness

Criteria: Facilities usage agreements should contain clear and consistent payment terms to ensure that the parties understand the payment amount and due date.

Condition: We reviewed 10 facilities usage agreements in place during the audited period. Our review disclosed that 9 agreements contained conflicting deposit due dates.

<i>Effect:</i>	Conflicting payment terms in the facilities usage agreements resulted in decreased assurance that the university received deposits for facilities usage on time.
<i>Cause:</i>	It appears that the university's internal controls in place were insufficient to prevent conflicting terms in the facilities usage agreement documents.
<i>Prior Audit Finding:</i>	This finding has been previously reported in the last 4 audit reports covering the fiscal years ended 2008 to 2016.
<i>Recommendation:</i>	Southern Connecticut State University should revise the contract language in its facilities usage agreements to ensure that deposit due dates are consistent. (See Recommendation 8.)
<i>Auditee Response:</i>	“With regard to the conflicting payment schedules for Facilities Use Agreements, the University acknowledges the conflicting dates. However, this Facilities Use Agreement was a template agreement form approved by the State of Connecticut Office of the Attorney General. The University could not change the wording on the agreement. As of March 2019, the OAG has provided us with a revised template with removes the ambiguous verbiage. Also, Procurement Services is working with University Facility Coordinators to educate them on the proper use of the Facilities Use Agreement template.”

Lack of Annual Internal Control Assessments - Internal Control Questionnaires

<i>Criteria:</i>	The Office of the State Comptroller's Accountability Directive Number 1 requires each state agency to self-assess its internal controls by annually completing a State Agency Internal Control Questionnaire by the end of each fiscal year (June 30). The agency must keep a copy of the completed questionnaire on file.
<i>Condition:</i>	The university did not provide us with a copy of its fiscal year 2017 internal control questionnaire. In addition, the university completed fiscal year 2018 internal control questionnaire in April 2019 after we requested a copy.
<i>Effect:</i>	Southern Connecticut State University did not comply with the requirements of the Office of the State Comptroller's Accountability Directive Number 1. Furthermore, there is decreased assurance that the university properly evaluated its internal controls to identify possible deficiencies.

- Cause:* The university was unaware of the requirements to perform an annual internal control assessment or had administrative difficulties that resulted in noncompliance.
- Prior Audit Finding:* This finding has not been previously reported.
- Recommendation:* Southern Connecticut State University should complete and retain a copy of its annual internal control questionnaire as required by the State Comptroller's Accountability Directive Number 1. (See Recommendation 9.)
- Auditee Response:* "The University agrees with this finding. Due to a change in staffing a gap between the retirement of the old Controller and the hiring of the new, this report was lost in transition. It is now done annually by the Director of Accounting."

Information System Disaster Recovery Plan Not Tested

- Criteria:* It is a best business practice to establish disaster recovery and business continuity plans to help minimize the risks of negative impacts in the event of an information technology service interruption. These plans should also be updated regularly and routinely tested to ensure that the university can recover systems and data following a disaster or other interruption in a timely manner.
- The CSUS Information Security Standards Manual requires regular testing of backup data, mission critical systems, and restoration procedures.
- Condition:* We requested documentation to verify that the university complied with the requirement for an annual test of its disaster recovery plan. The university acknowledged that it has never formally tested its disaster recovery plan, but uses the plan to recover local data throughout the year. The university believes this negates the need for recovery testing.
- Effect:* In some instances, the university did not fully comply with the requirements of its disaster recovery plan.
- Cause:* The university maintains that regular testing of the disaster recovery plan is unnecessary.
- Prior Audit Finding:* This finding has been previously reported in the last 2 audit reports covering the fiscal years ended 2012 to 2016.
- Recommendation:* Southern Connecticut State University should annually test its information technology disaster recovery plan to ensure that its control

measures and redundancy efforts are effective and reliable. (See Recommendation 10.)

Auditee Response: “Though agreeing that there has been a dearth of formally defined disaster recovery testing, systems have been tested. Also, the real life event testing has been supplemented with additional backup, failover, and/or redundancy testing of systems during support, maintenance, and upgrade activities.”

Part-Time Lecturer – Unsigned Appointment Contract

Criteria: It is a good business practice to require that all parties fully execute contracts to confirm their agreement to all the terms and conditions.

Condition: We reviewed 10 part-time faculty appointments during the audited period and found one instance in which a part-time lecturer failed to sign his contract/appointment letter.

Effect: Without a fully executed employment contract, there is decreased assurance that the employee agreed to the terms and conditions. It also increases the risk that the employee will not fulfill their contractual obligations.

Cause: Internal controls were insufficient to ensure that the employment contract was fully executed.

Prior Audit Finding: This finding has been previously reported, in part, in the last audit report covering the fiscal years ended 2014 to 2016.

Recommendation: Southern Connecticut State University should fully execute employment contracts for part-time lecturers. (See Recommendation 11.)

Auditee Response: “The University accepts the finding. Despite our best efforts, some adjunct lecturer contracts remain unsigned. We will continue our efforts to obtain adjunct signatures and remind them that payment will not be processed in the absence of a fully-executed contract.”

Late Employee Background Check

Criteria: The CSCU Pre-employment Background Verification Policy requires candidates to have the appropriate screenings completed before they begin work.

- Condition:* We examined 10 employees requiring a background check who the university hired during the audited period. We noted one instance in which an employee began working before their background check was ordered and completed. The university ordered the criminal background check, and it was completed 10 business days after the employee's start date.
- Effect:* The university places the safety and wellbeing of students, faculty, and staff at risk when it does not fully comply with its Pre-employment Background Verification policy.
- Cause:* The university informed us that it hired the employee at the last minute to fill the position.
- Prior Audit Finding:* This finding has not been previously reported.
- Recommendation:* Southern Connecticut State University should comply with the Pre-employment Background Verification policy. (See Recommendation 12.)
- Agency Response:* "The University accepts the finding. The natural hiring pattern for adjunct lecturers can result in stress on the background check policy due to last-minute course enrollment. The background check policy is well-understood and applied scrupulously and without exception. We speculate that in this instance verbal confirmation of a clear background check was obtained from the vendor in order to avoid class cancellations."

RECOMMENDATIONS

Status of Prior Audit Recommendations:

Our prior audit report on Southern Connecticut State University contained 10 recommendations. Three have been implemented or otherwise resolved and 7 have been repeated or restated with modifications during the current audit.

- Southern Connecticut State University should improve its internal controls over procurement by ensuring that it properly preapproves purchases and only pays vendors after it receives goods or services. **Our current audit disclosed improvement with respect to making payments only after receiving goods or services. However, we did not note improvement in the approval of procurements prior to purchase. Therefore, this recommendation will be repeated with modification. (See Recommendations 1 and 2)**
- Southern Connecticut State University should improve compliance with its purchasing card policies and procedures. The university should ensure that purchasing cards are used only by assigned cardholders and should retain supporting receipts. The university also should consider requiring cardholders to submit supporting receipts to the purchasing card administrator when they reconcile monthly statements. **Our current audit disclosed no improvement in this area. Therefore, this recommendation will be repeated. (See Recommendation 3)**
- Southern Connecticut State University should periodically test its information technology disaster recovery plan to ensure it can promptly recover systems and data following a disaster or other interruption. **Our current audit did not note improvement in this area. Therefore, this recommendation will be repeated. (See Recommendation 10)**
- Southern Connecticut State University should improve controls over student activity account expenditures by ensuring that such purchases are properly approved before they are initiated. **Our current audit disclosed improvement in this area. Therefore, this recommendation is not being repeated.**
- Southern Connecticut State University should take steps to ensure that only eligible employees receive safety shoe allowances. The university also should review previous safety shoe allowance payments and attempt to recoup any ineligible payments. **Our current audit disclosed that the university has recouped these improper payments and is no longer paying safety shoe allowances to ineligible employees. This recommendation is not being repeated.**
- Southern Connecticut State University should promptly deactivate employees' information system access upon separation from university employment. The university also should maintain sufficient records of this deactivation, including the date of deactivation. In addition, the university should sufficiently document payroll department audits of payroll changes to ensure that the changes are valid, authorized, and correct. **Our current audit**

disclosed improvement with respect to prompt deactivation of information system access upon employee separation for university employment. However, we did not note improvement with regard to the lack of documents supporting compensating controls to address inadequate segregation of duties that exist in payroll and human resources. Therefore, this recommendation will be repeated with modification. (See Recommendation 4)

- Southern Connecticut State University should improve controls over part-time, nonteaching appointments. The university should approve appointment forms before newly hired employees begin working. In addition, the university should implement controls to document that part-time, nonteaching employees have completed the duties for which they are being paid. **Our current audit disclosed improvement with respect to controls documenting that an employee completes duties for which they are paid. However, we did not note improvement with regard to timely approval of appointment forms of newly hired employees before they begin working. Therefore, this recommendation will be repeated with modification. (See Recommendation 11)**
- Southern Connecticut State University should strengthen internal controls over student activity account receipts by promptly depositing these funds, as required by Section 4-32 of the General Statutes. **Our current audit disclosed the absence of receipt dates for deposits. Consequently, there is no assurance that funds were deposited timely. Therefore, this recommendation will be repeated with modification. (See Recommendation 6)**
- Southern Connecticut State University should strengthen its monitoring of revenue-generating agreements to ensure compliance with their terms. In addition, the university should pursue collection of food service vending contract underpayments. The university also should ensure that its facility usage agreement deposit due dates are consistent. **Our current audit disclosed no significant improvement with respect to compliance with revenue contract terms and consistency when crafting contract provisions. Therefore, this recommendation is being repeated with modification. (See Recommendation 8)**
- Southern Connecticut State University should improve its recordkeeping of the number of hours students worked toward the requirement to qualify for paid sick leave. **Our current audit disclosed improvement in this area. Therefore, this recommendation is not being repeated.**

Current Audit Recommendations:

- 1. Southern Connecticut State University should complete a standard contract when purchasing construction services and should obtain approval from the Attorney General when required. The university should properly document its justification for the selection of sole source vendors, and should improve its compliance with purchasing policies and procedures.**

Comment:

The university did not compare quotes or prices from more than one vendor for multi-vendor state contracts. In one instance, the vendor provided services before the university approved a purchase order. We also noted large construction projects without contracts. In addition, the university did not properly document its justification for selecting a sole source vendor.

- 2. Southern Connecticut State University should improve internal controls over the purchase of professional services by properly approving purchases before the delivery of services.**

Comment:

We noted instances in which the university approved personal service agreements, purchase orders, or purchase requests after the start of the contract period.

- 3. Southern Connecticut State University should follow its purchasing card policies and procedures to ensure authorized and proper use of purchasing cards in compliance with the Southern Connecticut State University Purchasing Card Policy Manual.**

Comment:

We noted several instances in which non-cardholders used purchasing cards. We also noted purchases of restricted items, purchases from restricted vendors, unsupported vendor receipts, and the splitting of one purchase into two transactions to circumvent the \$1,500 individual transaction limit.

- 4. Southern Connecticut State University should ensure that it implements a formal documented system of its compensating controls to mitigate the risk of fraud due to the conflicting dual roles of human resources employees.**

Comment:

The university did not document any procedures performed as compensating controls over the work of two employees with access to both payroll and human resources functions.

5. Southern Connecticut State University should comply with the Connecticut State University System and state policy on rehiring retirees.

Comment:

The university rehired a retiree who worked in excess of the two 120-day term limit. The university did not follow the CSCU policy to submit the justification letter for the hire to the CSCU Council on Employee Relations (CER) Committee. In addition, the justification letter on file does not describe why the retiree is the only person qualified to fulfill the desired role at the university.

6. Southern Connecticut State University should require documentation to support the date departments and student clubs/organizations receive funds to ensure that they are promptly deposited as required by Section 4-32 of the General Statutes.

Comment:

We examined 30 deposit transactions. In 11 instances, totaling \$143,229, the university did not document the date the department or student club/organization received the funds.

7. Southern Connecticut State University should improve controls to ensure that it promptly submits loss reports to the Comptroller and the Auditors of Public Accounts in accordance with Section 4-33a of the General Statutes.

Southern Connecticut State University should make every reasonable effort to recuperate losses on loaned equipment.

Comment:

We noted several instances in which the university did not promptly submit loss reports concerning 18 assets to the Auditors of Public Accounts and the Office of the State Comptroller. Also, the university did not attempt to recuperate the cost of a laptop that was damaged while on loan to an employee.

8. Southern Connecticut State University should revise the contract language in its facilities usage agreements to ensure that deposit due dates are consistent.

Comment:

We noted several instances in which facilities usage agreements contained conflicting deposit due dates.

- 9. Southern Connecticut State University should implement a control procedure to complete and retain a copy of its annual internal control questionnaire as required by the State Comptroller's Accountability Directive Number 1.**

Comment:

The university did not provide us with a copy of its fiscal year 2017 internal control questionnaire. In addition, the university completed fiscal year 2018 internal control questionnaire in April 2019 after we requested a copy.

- 10. Southern Connecticut State University should annually test its information technology disaster recovery plan to ensure that its control measures and redundancy efforts are effective and reliable.**

Comment:

The university did not comply with the requirement to conduct an annual test of its disaster recovery plan.

- 11. Southern Connecticut State University should fully execute employment contracts for part-time lecturers.**

Comment:

We noted one instance in which a part-time lecturer failed to sign his contract/appointment letter.

- 12. Southern Connecticut State University should comply with the Pre-employment Background Verification policy.**

Comment:

We noted one instance in which an employee began working before a required background check was ordered and completed. The university ordered the criminal background check and it was completed 10 business days after the employee's start date.

ACKNOWLEDGMENTS

The Auditors of Public Accounts wish to express our appreciation for the courtesies and cooperation extended to our representatives by the personnel of Southern Connecticut State University during the course of our examination.

The Auditors of Public Accounts also would like to acknowledge the auditors who contributed to this report:

Andrew Collins
Derik Muller
Daniel Puklin
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