



AUDIT SUMMARY

University of Connecticut

www.ctauditors.gov

Fiscal Years Ended June 30, 2022 and 2023

ABOUT THE AGENCY



The University of Connecticut (UConn), a constituent unit of the state system of higher education, is governed by the Board of Trustees of the University of Connecticut, consisting of 21 appointed or elected members. The board makes rules for the government of the university and determines the general policies of the university.

ABOUT THE AUDIT

We have audited certain operations of the University of Connecticut 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, 2022 and 2023. 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](#)



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

NOTEWORTHY FINDINGS



1

The University of Connecticut (UConn) did not properly approve 1,049.5 hours of compensatory time earned by 15 employees. Nine employees earned compensatory time with no approval on file, five employees earned compensatory time via blanket authorization, and three employees accrued more than their approved compensatory time.

UConn should strengthen controls to ensure compliance with the provisions set forth in the University of Connecticut Professional Employees Association's contract and Compensatory Time Guidelines for Management.

2

During our review of 15 individuals who received a tuition reimbursement or waiver, we noted that nine employees took classes during regular work hours. Of those nine employees, seven did not have a Temporary Flexible Work Schedule form on file. Of the two employees who had a form on file, one form did not address the employee's two additional scheduled classes.

UConn should strengthen internal controls to ensure employees with tuition waivers who attend classes during regularly scheduled work hours complete the required Temporary Flexible Work Schedule form and ensure their work and class schedules do not conflict.

3

Our review of UConn's capital assets as of June 30, 2023, disclosed that UConn had not inventoried 684 capital assets totaling \$4.3 million in over one year, including 53 pieces of equipment that have not been inventoried in over ten years. In fiscal year 2024, UConn inventoried 206 of these assets and retired 44.

UConn should strengthen its internal controls to ensure compliance with physical inventory requirements in the State Property Control Manual.

4

Our review of contract files associated with 14 purchase orders procured under the equalization-rotational method found that four files, totaling \$190,085, lacked the requisite documentation to support that the university adhered to the equalization-rotational procurement process when selecting the professional firm.

UConn should adhere to its on-call professional services program policy when selecting a contractor and formally document its criteria when assigning a contractor from the on-call professional services program under the equalization rotational process.