



# AUDIT SUMMARY

## University of Connecticut Health Center

www.cga.ct.gov/apa

Fiscal Years Ended June 30, 2021 and 2022

### ABOUT THE AGENCY



The University of Connecticut Health Center (UConn Health) Farmington complex houses John Dempsey Hospital, the School of Medicine, the School of Dental Medicine, and related research laboratories. Additionally, the medical and dental schools provide health care to the public through the UConn Medical Group and the University Dentists at facilities located on the Farmington campus and in neighboring towns.

The University of Connecticut and UConn Health are governed by the Board of Trustees of the University of Connecticut, consisting of 21 members appointed or elected under the provisions of Section 10a-103 of the General Statutes.

### ABOUT THE AUDIT

We have audited certain operations of UConn 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, 2021 and 2022. The objectives of our audit were to evaluate the:

1. Health center's internal controls over significant management and financial functions;
2. Health center'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](#)

**12 Findings**

**6 Repeat Findings**

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** Our review of \$328,432 in clinical incentive payments to five faculty members in the School of Dental Medicine found that, in all instances, the employment letters did not contain adequate language detailing the terms of these payments.

UConn Health and its employees should agree on compensation terms and document them in the employee's personnel files.

**2** Our review of starting salaries for 15 new managers disclosed three instances in which starting salaries were higher than the established pay range. In these instances, starting salaries were three to seven-percent higher than the position's maximum pay range. This could also lead to additional salary increases and retirement liability costs.

UConn Health should follow established pay ranges when hiring. If UConn Health believes its pay ranges are outdated, it should perform the necessary steps to appropriately update and comply with them.

**3** Our review of overtime for 15 employees found that three employees earned excessive overtime pay during the audited period and four employees worked excessive overtime during the selected pay periods.

UConn Health should work to increase its staffing levels to ensure it can meet scheduling requirements without incurring significant overtime costs.

**4** We examined six months of purchasing card (P-Card) transactions by six departments, totaling \$156,855 during the audited period. Our testing disclosed that UConn Health reconciled purchasing logs late, incorrectly paid sales tax, and did not sufficiently document purchases.

UConn Health should promptly review and reconcile purchasing card monthly statements to ensure cards are used properly in accordance with established policies. UConn Health should ensure that sales tax exemptions are in place prior to purchase.

**5** UConn Health has not formally and fully tested its information technology disaster recovery plan.

UConn Health should routinely test its information technology disaster recovery plan in accordance with recommendations from the National Institute of Standards and Technology.

**6** A department director regularly worked from home for approximately 16 months without an approved telecommuting agreement on file.

UConn Health should follow its telecommuting policy and prohibit employees from working remotely without an approved agreement.