



AUDIT SUMMARY

University of Connecticut Health Center

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Fiscal Years Ended June 30, 2023 and 2024

ABOUT THE AGENCY



The University of Connecticut Health Center (UConn Health) is considered a campus of the University of Connecticut (UConn). Although governed by a single board of trustees,

UConn Health and UConn maintain separate budgets and are considered separate entities. UConn Health's mission includes teaching, research, patient care, and the promotion of wellness.

ABOUT THE AUDIT

We have audited certain operations of the University of Connecticut Health Center (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, 2023 and 2024. The objectives of our audit were to evaluate:

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

11 Findings

9 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 management's attention.

NOTEWORTHY FINDINGS



Findings

Our review of overtime for 15 employees found four employees earned excessive overtime ranging between 111% and 153% of their normal salaries and three employees worked excessive overtime hours ranging between 80 and 100 hours during the selected pay periods.

Our review of compensatory time payouts found that UConn Health incorrectly paid \$44,123 to 18 NP-2 employees at separation.

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

Four UConn Health employees telecommuted during the audited period without an approved telecommuting agreement on file. UConn Health failed to report its approval of telecommuting arrangements to the Department of Administrative Services for P-5 bargaining unit employees.

UConn Health does not have a policy establishing how often it should update information technology security risk assessments.



Recommendations

The University of Connecticut Health Center (UConn Health) should work to increase its staffing levels to ensure that it can meet scheduling requirements without incurring significant overtime costs (Recommendation 5).

UConn Health should not process compensatory time payouts that do not conform with the terms of bargaining unit contracts (Recommendation 6).

UConn Health should fully and routinely test its information technology disaster recovery plan in accordance with recommendations from the National Institute of Standards and Technology (Recommendation 1).

UConn Health should follow its telecommuting policy and prohibit employees from working remotely without an approved agreement. UConn Health should report its annual approval of telecommuting arrangements to the Department of Administrative Services (DAS) for all employees in a DAS covered bargaining unit (Recommendation 7).

UConn Health should establish criteria for how often it should update information technology security risk assessments and should regularly perform updated risk assessments based on such criteria (Recommendation 2).