



AUDIT SUMMARY

University of Connecticut

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Fiscal Years Ended June 30, 2019, 2020 and 2021

ABOUT THE AGENCY



The University of Connecticut, a constituent unit of the state system of higher education, operates generally under the provisions of Title 10a, Chapter 185b, Part III, of the General Statutes. UConn is 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. 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 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, 2019, 2020, and 2021. The objectives of our audit were to evaluate the university's:

1. Internal controls over significant management and financial functions;
2. 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 our 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.

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Our audit identified internal control deficiencies; instances of noncompliance with laws, regulations, and policies; and a need for improvement in practices and procedures that warrant management's attention.

NOTEWORTHY FINDINGS



Findings



Recommendations

1

We reviewed twelve contracts with costs over \$500,000 and noted that UConn did not competitively solicit three projects worth \$943,506, \$2,189,000, and \$3,133,406.

UConn should comply with Section 10a-109n(c)(2)(A) of the General Statutes and publicly solicit projects with costs estimated to exceed \$500,000.

2

We reviewed five construction manager at-risk projects, and in two instances, the guaranteed maximum price (GMP) set by the university did not reflect the entire construction project. The university instead established the guaranteed maximum price by construction phase.

UConn should establish a guaranteed maximum price consistent with the scope and cost of the entire construction project and attempt to limit amendments to the guaranteed maximum price.

3

Through our review of 15 employees on sabbatical, we found that two employees received compensation at full pay for an entire year. We also noted four instances in which the university did not recover funds for sabbatical leave payments made to employees who did not return to active service for at least a year following their leave.

UConn should adhere to its bylaws when administering the sabbatical leave program and maintain written documentation of any deviation from its formal policy.

4

We reviewed 20 employees who moved from a 12-month management position to 9-month base salary faculty positions during the audited period. We found four instances in which UConn increased the employees' monthly compensation rate, with the 9-month base salary increases ranging from \$5,433 to \$25,875.

UConn should compensate employees who step down from management at a level consistent with their new positions. If higher compensation rates are warranted, the university should document the appropriateness of the new salaries.

5

UConn did not properly approve nine employees who earned 4,135 hours of compensatory time. Five employees earned compensatory time with no approval on file and four employees earned 798 more compensatory hours than approved.

UConn should strengthen control procedures to ensure compliance with the compensatory time provisions set forth in the University of Connecticut Professional Employees Association contract.