



AUDIT SUMMARY

Workers' Compensation Commission

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Fiscal Years Ended June 30, 2022 and 2023

ABOUT THE AGENCY



The Workers' Compensation Commission (WCC) is responsible for administering Connecticut's workers' compensation laws with the goal of ensuring that workers injured on the job

receive prompt payment of lost work time benefits and attendant medical expenses. To this end, the commission's mission is also to facilitate voluntary agreements, adjudicate disputes, make findings and awards, hear and rule on appeals, and close out cases through full and final stipulated settlements.

ABOUT THE AUDIT

We have audited certain operations of the Workers' Compensation Commission 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. Commission's internal controls over significant management and financial functions;
2. Commission's compliance with policies and procedures internal to the commission 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](#)

2 Findings

1 Repeat Finding

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

NOTEWORTHY FINDINGS



Findings

1

The Workers' Compensation Commission (WCC) did not adequately maintain its software inventory. We noted discrepancies between the commission's inventory and the balances reported on its annual CO-59 inventory report.

2

In our review of the records of 19 employees who received a leave accrual payout during the audited period, we noted five instances where leave balances were not reduced to zero following the employee's separation and 13 instances where the commission did not discontinue the leave accrual process following the separation.



Recommendations

WCC should maintain an accurate and current software inventory that includes all licensed, owned, and agency developed software in the manner prescribed by the Comptroller's State Property Control Manual.

WCC should strengthen internal controls to ensure that it completes the steps required to terminate leave balances in Core-CT upon an employee's separation.