



2024

ANNUAL REPORT

to the Connecticut General Assembly



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STATE OF CONNECTICUT
Auditors of Public Accounts

STATE OF CONNECTICUT



AUDITORS OF PUBLIC ACCOUNTS

JOHN C. GERAGOSIAN

STATE CAPITOL
210 CAPITOL AVENUE
HARTFORD, CONNECTICUT 06106-1559

CRAIG A. MINER

January 30, 2025

Members of the General Assembly:

We hereby submit our annual report on the operations of the office of the Auditors of Public Accounts (APA) in accordance with Section 2-92 of the Connecticut General Statutes.

During the past year, our management team continued to find new ways to make our operations more efficient and enhance our professional reputation. In 2024, our office continued to implement improvements in information technology, communications, and our audit process. We also achieved a high level of productivity, issuing 53 reports in 2024, while working to make our reports more relevant and useful. Our achievements are described in Section I of this report. General information on the operations of our office also appears in that section.

Pursuant to the provisions of Section 2-92 of the General Statutes, this report includes recommendations in Section II for your consideration during this legislative session. Thank you for passing legislation that implemented 39 of our recommendations since 2017.

Occasionally, we are asked, “Who audits the auditors?” Generally Accepted Government Auditing Standards (GAGAS) mandate that governmental audit organizations have an external quality control review assessment, known as a peer review, every three years. To comply with this requirement, our office participates in the peer review program administered by the National Association of State Auditors, Comptrollers and Treasurers (NASACT). Under this program, NASACT provides a team of qualified government auditors from other states as well as the federal government to conduct a review of our quality control procedures. NASACT selects the teams from a pool of volunteer auditors that each participating state audit organization is obligated to provide.

The peer review team completed our most recent peer review during August of 2022, which covered the one-year period of July 1, 2021, through June 30, 2022. This team examined our quality control procedures to determine whether such procedures were sufficient to ensure our office conducted audits during the review period in accordance with professional auditing standards. The resulting report gave our office a peer review rating of pass, which is the highest rating possible. The report concluded that the Auditors of Public Accounts suitably designed and complied with the system of quality control during the review period to provide our organization with reasonable assurance of performing and reporting in conformance with GAGAS in all material respects. An external peer review team will perform our next review this summer.

Our office is also required to monitor its operations between peer reviews to ensure continuing effectiveness of the quality control system. Two of our auditors recently completed an internal inspection of our office's system of quality control for the fiscal period ended June 30, 2024.

Our [website](#) includes additional information on our operations. A key feature of our website is the availability of reports (both present and past) that members of the public may access.

According to law, we maintain work papers for all audits we conduct of state agencies, state quasi-public bodies, and state-supported institutions. All of these documents, except those classified by statute as confidential, are available for review by members of the General Assembly and the public. While we distribute copies of our reports to all members of the General Assembly and various state officials when issued, if additional information is desired for any of our published audit findings, please reach out directly to john.geragosian@ctauditors.gov (860-240-8651) or craig.miner@ctauditors.gov (860-240-8653) for any supporting information we have on file.

In transmitting this annual report, we wish to say that it is our pleasure to serve you, the members of the Connecticut General Assembly. We wish you and your staff all the best during the legislative session.

Respectfully submitted,



John C. Geragosian
State Auditor

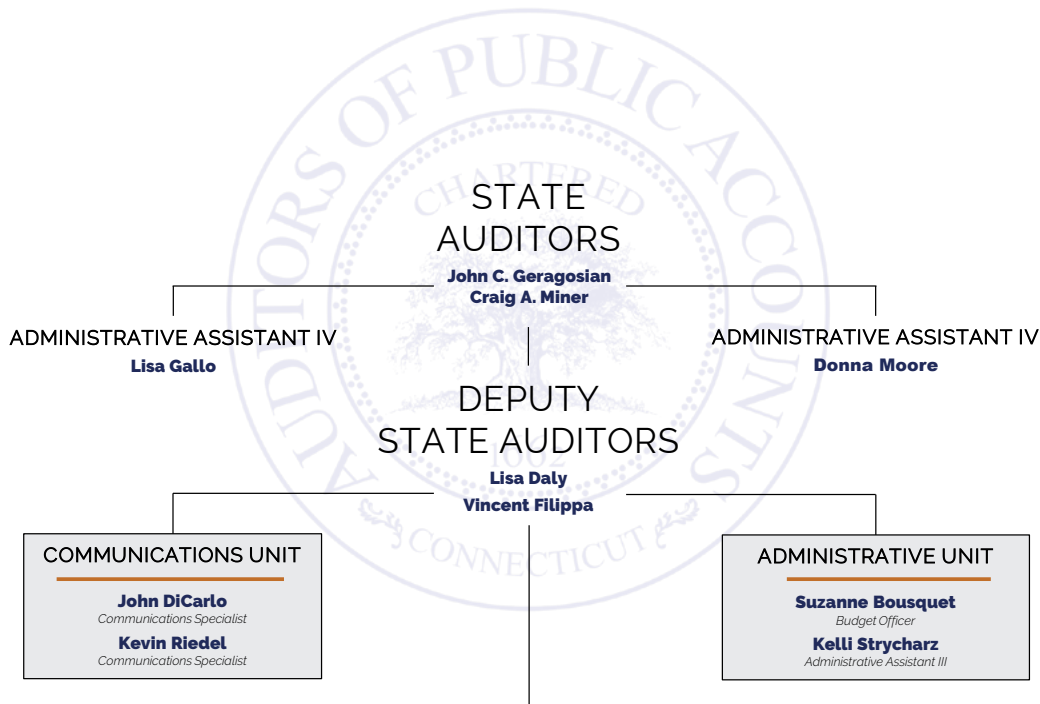


Craig A. Miner
State Auditor

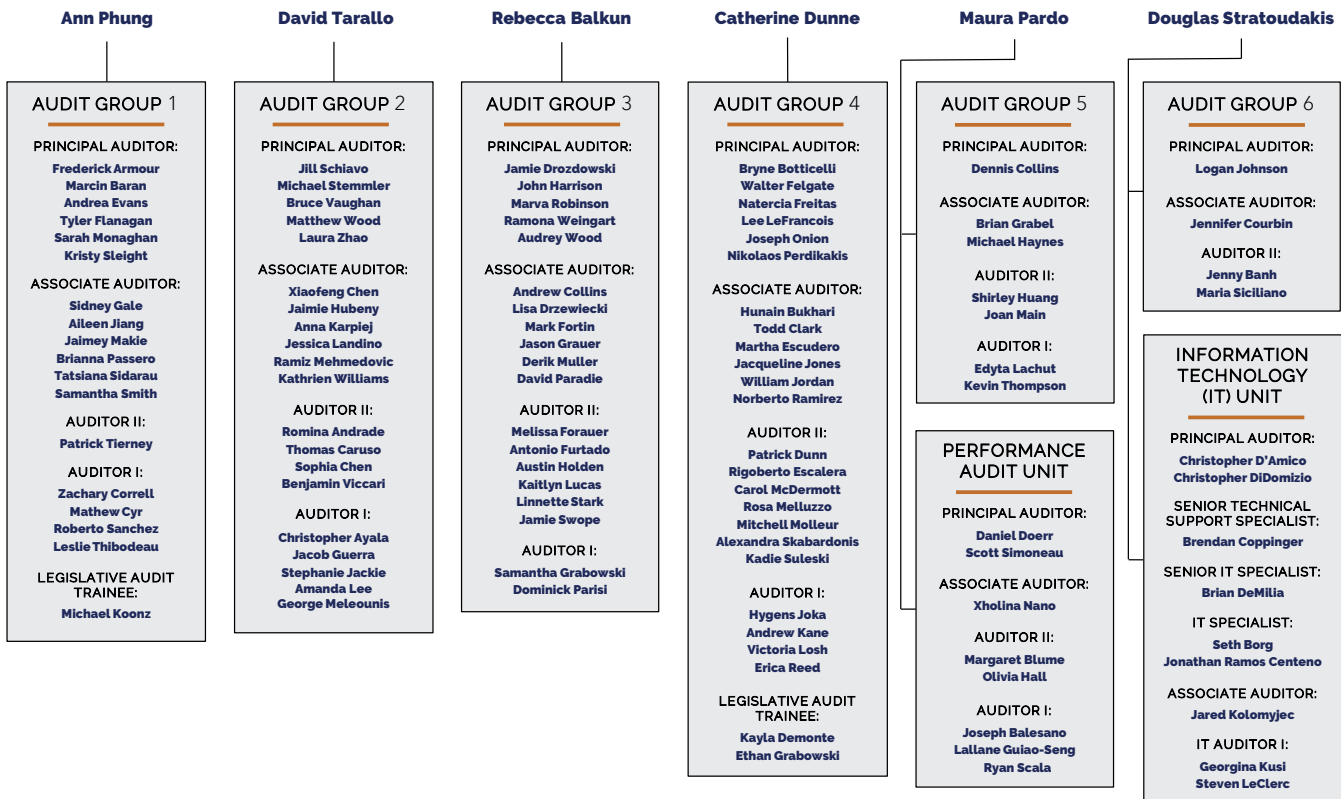
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1. <i>The General Assembly should consider modifying Section 4-40b of the General Statutes to require the Governor's or Attorney General's approval for payments exceeding \$50,000 to a resigning or retiring employee for purposes other than avoiding litigation costs.</i>	30
2. <i>The General Assembly should consider modifying Section 4-37f of the General Statutes to clarify when foundations must reimburse state agencies for salaries and benefits when their employees perform work for a related foundation.</i>	31
3. <i>The General Assembly should consider requiring state agencies to develop and implement complaint processing procedures. State agencies that regularly receive complaints should have a process to ensure they independently investigated the complaint and accurately reported the results to the commissioner, public, or other applicable stakeholders. The process should track all complaints from the date of receipt to resolution.</i>	32
4. <i>The General Assembly should consider amending Section 2-90(b) of the General Statutes to remove the Comptroller from the Treasurer's audit.</i>	33
5. <i>The General Assembly should consider amending Section 4e-6 of the General Statutes to eliminate the State Contracting Standard Board's ability to enter an agreement with our office to conduct its audits.</i>	34
6. <i>The General Assembly should consider amending Sections 4-215, 4-216, and 2-90d of the General Statutes to eliminate the requirement for our office to advise whether contracted audit services are necessary. We would recommend adding statutory language that requires state agencies to inform our office of any contracts for audit services and submit related audit reports. We would also recommend that the contracted audit firms be required to provide our office with any information related to findings and recommendations in their audit reports upon our request.</i>	35
7. <i>The General Assembly should consider amending Section 1-123 of the General Statutes to clarify when quasi-public agencies must submit required annual and quarterly reports.</i>	36
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ORGANIZATIONAL STRUCTURE



ADMINISTRATIVE AUDITORS





SECTION ONE

Report on the
Operations
of our Office

ORGANIZATION AND STAFF

The Auditors of Public Accounts (APA) traces its origin to a charter granted in 1662 to the Colony of Connecticut by King Charles the Second of England.

The Colonial Charter of 1750 refers to the auditing of "the Colony's account with the Treasurer of the Colony." When the office of the Comptroller was created in 1786, the Auditors of Public Accounts was placed under its supervision and remained so until 1937, when legislation established the independent status of the office. Its organization with two state auditors, not of the same political party, makes Connecticut unique among state auditing agencies. Connecticut's state auditor function has been performed by more than a single state auditor since its colonial origin.

The office of the Auditors of Public Accounts presently consists of 126 employees, including the state auditors. We are assisted in the management of the office by two deputy state auditors, with one focused on audit quality control and the other focused on our overall operations. The operations staff is currently composed of 110 employees organized into six groups, with each group under the general direction of an administrative auditor. Included within these groups are an eight-member Performance Audit Unit and a nine-member Information Technology Unit. The Information Technology Unit is responsible for information technology systems administration and support, data analytics and audit support, web development, and technology-based internal control and security reviews. Furthermore, we are supported by a two-person Administration Unit that handles the office's operational functions (human resources, procurement, etc.) and a two-person Communications Unit that assists with internal and external communications.

APA management established five employee committees that are an invaluable resource to assist management in achieving our mission and ensuring that our policies and procedures remain current and meet audit and information technology industry standards. The committees research, outreach, plan, and develop policies and procedures related to their respective charges. They assist in attracting and retaining a highly qualified, trained, and dedicated workforce. They also encourage a culture of health and wellness for our staff. These committees include the Audit Manual; Health and Wellness/Workplace Safety; Recruiting, Retention, and Mentoring; Technology and Cybersecurity; and Training.

Our office hires professional auditing and other staff through a competitive selection process and promotes employees using a comprehensive method that includes reviews of performance evaluations, consideration of experience and qualifications, and interviews with the state auditors. Our employees are encouraged to continue studies for advanced degrees and professional certifications, such as certified public accountant (CPA), certified internal auditor (CIA), certified fraud examiner (CFE), or certified information systems auditor (CISA). Fifty members of our audit staff met relevant professional certification requirements and 63 members possess advanced degrees.

AUDITING STATE AND QUASI-PUBLIC AGENCIES AND OTHER REVIEWS

During 2024, our auditors completed 53 audits of state and quasi-public agencies and made 343 audit recommendations. During the past calendar year, these agencies have implemented approximately 41% of our prior recommendations.

Our Approach

Our audit approach may entail, among other procedures:

An examination and verification of financial statements, accounting records, and supporting documents

A determination of compliance with statutory and budgetary requirements

An evaluation of internal controls

A verification of the collection and proper handling of state revenue

An examination of expenditures charged to state appropriations

Our audit reports consist of findings and recommendations and, where appropriate, certified financial statements setting forth the condition and operations of the state funds involved.

Our Reporting Requirements

In accordance with Section 2-90(e) of the General Statutes, we report any unauthorized, illegal, irregular, or unsafe handling or expenditure of state funds to the Governor, the State Comptroller, the clerks of the House and Senate, and the Attorney General. We report these matters in our audit reports or by formal letter and collectively report less serious matters such as minor losses and acts of vandalism.

*State loss reports filed in 2024 with this office and the State Comptroller, in accordance with Section 4-33a of the General Statutes, disclosed approximately **500 losses**, primarily through theft, vandalism, and inventory shortages involving an **aggregate loss of nearly \$7.2 million**.*

During the past year, we reviewed the reporting agencies' systems and evaluated whether they resolved the issues related to their reported losses.

Annual Audits

Section 2-90(b) of the General Statutes requires our office to complete an annual audit of the books and accounts of the State Comptroller and the State Treasurer. We audited the financial statements of the Office of the State Treasurer for the fiscal year ended June 30, 2024 and issued our audit opinion on December 31, 2024, as included with the financial statements within the [Annual Report of the Treasurer](#). We expect to issue our audit opinion on the state's financial statements for the fiscal year ended June 30, 2024 in March, as presented by the Office of the State Comptroller in the state's [Annual Comprehensive Financial Report \(ACFR\)](#). In addition, during March 2024, our office issued its annual [Statewide Single Audit](#) for the State of Connecticut covering the fiscal year ended June 30, 2023. This report included the audited financial statements presented in the state's 2023 Annual Comprehensive Financial Report and the schedule of expenditures of federal awards received by the state. We conduct this audit under requirements of the federal Single Audit Act, and it is a condition for the state to receive some **\$14.5 billion in federal financial assistance**.

State Bonds and Notes

Current disclosure requirements for the offering and sale of state bonds or notes mandate the State Treasurer to prepare an official statement for each offering. The statements include state financial statements along with an audit opinion issued by our office. During 2024, our audit opinions were included with the official statements in five offerings. In addition, we participate in due diligence meetings with the state's bond disclosure counsel and underwriters when requested.

Coronavirus Relief, American Rescue Plan, and Infrastructure Investment and Jobs Act Funds Oversight

We continued to participate in regular meetings with federal, state, and local officials as well as certified public accounting firms from across the country. These meetings have focused on the unique challenges on public and private auditors in their oversight of the Coronavirus Relief, American Rescue Plan, and Infrastructure Investment and Jobs Act funds. They also provided an unprecedented opportunity to share the oversight work of federal, state, and local entities to keep us informed about issues of waste, fraud, and abuse. Through these interactions, we now have a single point of contact with federal officials regarding any federal program. One of the most informative resources we garnered from these interactions is the Pandemic Response Accountability Committee (PRAC). This office was established by 21 federal inspectors general to improve oversight of federal Coronavirus funds. The [PRAC website](#) is a valuable source of state and local reports and data.

State and Quasi-Public Agency Audits

In addition to statewide single audits and financial audits, we also continue to **audit each state and quasi-public agency on a cyclical basis**, focusing on each agency's internal controls and compliance with various laws and regulations. This auditing approach complements the Statewide Single Audit and avoids duplicative audit efforts.

We also conduct other special audits and reviews of state agencies, including performance audits, to determine program efficiency and effectiveness and information technology systems audits to evaluate various state agency systems.

Production and Distribution of Our Audit Reports

We disclose audit findings to agency officials during the audit and share draft copies of audit reports with agency officials for their comments. We include agency responses to each audit finding in the report. When this is completed, the supervising auditor submits the report and its workpapers for review. An administrative auditor conducts that review, verifies that the audit met generally accepted government auditing standards, and certifies that the evidence collected during the audit supports the conclusions in the report. A deputy state auditor and both state auditors then review the report to ensure compliance with our office's policies and procedures. Our office provides draft copies of the approved audit report to agency officials and, upon the agency's request, will hold an exit conference with agency officials before the final release and distribution of the report. Our office distributes our reports to agency heads, members of the General Assembly, Governor, Lieutenant Governor, Comptroller, Treasurer, Attorney General, Secretary of the Office of Policy and Management, Connecticut State Library, designated federal agencies, news media, and members of relevant boards and commissions. We also post all reports and summaries on our [website](#).



*APA Central Office
State Office Building - 165 Capitol Avenue, Hartford, Connecticut*

2024 AUDIT REPORTS

Below is a list of audit reports released by our office in 2024. Also included are the number of recommendations contained in each report.

Departmental Audits

RECOMMENDATIONS

	Issue Date	RECOMMENDATIONS		
		Current Report	Prior Report	Implemented
General Government				
Secretary of the State	01/24/24	9	7	1
State Treasurer - Departmental Operations	02/29/24	3	5	4
Office of State Ethics	08/06/24	2	2	1
Freedom of Information Commission	08/27/24	1	1	0
Regulation and Protection				
Workers' Compensation Commission	06/18/24	2	1	0
Department of Banking	10/09/24	0	1	1
Department of Insurance and Office of the Healthcare Advocate	12/10/24	6	5	0

RECOMMENDATIONS

	Issue Date	Current Report	Prior Report	Implemented
Conservation and Development				
Department of Economic and Community Development	04/02/24	17	26	14
Department of Labor	07/23/24	8	7	3
Department of Energy and Environmental Protection	08/28/24	24	24	4
Department of Housing	11/20/24	15	20	7
Connecticut Agricultural Experiment Station	12/19/24	1	4	4
Health				
Office of Health Strategy	04/25/24	5	NA	NA
Office of the Chief Medical Examiner	06/13/24	4	1	1
Department of Veterans' Affairs	08/15/24	6	9	5
Department of Developmental Services	11/07/24	13	22	13
Transportation				
Department of Motor Vehicles	06/05/24	14	18	10
Education				
Charter Oak State College	02/27/24	5	7	4
Department of Education	03/26/24	19	21	7
Office of Higher Education	11/26/24	4	4	3

RECOMMENDATIONS

	Issue Date	Current Report	Prior Report	Implemented
Judicial and Corrections				
Department of Correction	08/29/24	21	24	4
Division of Criminal Justice	09/24/24	8	7	4
Division of Public Defender Services	10/30/24	7	2	1
Office of the Probate Court Administrator	12/18/24	0	2	2
Legislative				
Joint Committee on Legislative Management	01/30/24	1	1	0
Quasi-Public Agencies				
Materials Innovation and Recycling Authority	03/07/24	1	2	2
Connecticut Health Insurance Exchange	05/15/24	6	4	1
State Education Resource Center	07/24/24	5	5	3
Connecticut Lottery Corporation	08/01/24	0	0	0
Connecticut Innovations Incorporated	09/11/24	3	4	2
Connecticut Retirement Security Authority	10/16/24	0	1	1
Connecticut Green Bank	10/22/24	0	2	2
Connecticut Port Authority	12/05/24	1	3	2
Materials Innovation and Recycling Authority	12/12/24	0	1	1
Total Recommendations – Departmental Audits		211	243	107

Other Audits

RECOMMENDATIONS

	Issue Date	Current Report	Prior Report	Implemented
Statewide Audits				
State of Connecticut – Federal Single Audit	03/27/24	50	60	31
Performance Audits, Information Technology Audits, and Special Reviews				
Department of Social Services - Community First Choice (Follow-up)	01/03/24	16	16	0
Department of Economic and Community Development - Administration of Media Tax Credits	01/10/24	13	NA	NA
Tweed - New Haven Airport Authority	02/15/24	1	5	0
State Data Center General Controls - Department of Correction	03/20/24	6	NA	NA
Department of Economic and Community Development - Evaluation of Annual Report	04/17/24	0	3	3
State Data Center General Controls - Charter Oak State College	05/29/24	4	NA	NA
Connecticut State Colleges and Universities - Banner Information System	07/02/24	1	NA	NA
Oversight of Connecticut's Assisted Living Facilities (Follow-up)	10/02/24	21	22	1
Department of Children and Families' - Kinship Practices	11/13/24	12	NA	NA

Other Audits (continued)

RECOMMENDATIONS

	Issue Date	RECOMMENDATIONS		
		Current Report	Prior Report	Implemented
Financial Statement Audits*				
Charter Oak State College Foundation, Inc.	01/04/24	3	0	0
Southern Connecticut State University - NCAA	02/14/24	0	NA	NA
State Comptroller - State Financial Operations	03/27/24	3	3	1
Central Connecticut State University - NCAA (FY 2022)	09/10/24	0	NA	NA
Central Connecticut State University - NCAA (FY 2023)	09/18/24	0	NA	NA
State Treasurer - State Financial Operations	12/31/24	0	0	0
State Comptroller - Budgetary/ Statutory Basis Annual Report	12/31/24	2	1	1
Total Recommendations – Other Audits		132	110	37

Total Recommendations – All Audits	343	353	144
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* We also performed financial statement audits at the University of Connecticut and the University of Connecticut Health Center.

41%
**Resolved Within
 Current Audit Cycle**

RECOMMENDATION SUMMARY

The departmental audit reports issued by our office generally contain recommendations calling for various improvements in an agency's internal controls as well as recommendations to better ensure compliance with certain laws, regulations, contracts, and grant agreements when we find instances of noncompliance. A summary analysis of the 211 recommendations appearing in our departmental audit reports follows:

Classification of 2024 Audit Recommendations

Internal Control Recommendations

Payroll and time and attendance	26
Property control/equipment/software/supplies/fine arts inventories	23
Personnel administration	14
Billings and receivables	10
Financial reporting and recordkeeping	10
Purchasing of goods and/or services, P-Cards, etc.	10
All other internal control recommendations	51
TOTAL INTERNAL CONTROL RECOMMENDATIONS	144

Compliance Recommendations

Reporting laws and regulations	19
Payroll and personnel laws/regulations/policies and collective bargaining agreements	13
Miscellaneous laws	5
Miscellaneous regulations and/or policies	5
All other compliance recommendations	9
TOTAL COMPLIANCE RECOMMENDATIONS	51

Miscellaneous Recommendations

Information technology	7
Amendment/Approval of laws, by-laws, regulations or internal procedures	5
All other miscellaneous recommendations	4
TOTAL MISCELLANEOUS RECOMMENDATIONS	16

TOTAL DEPARTMENTAL AUDIT RECOMMENDATIONS 211

In addition to the departmental audit recommendations, our office issued a Statewide Single Audit Report, which contained 50 audit recommendations calling for various improvements in controls over state-administered federal programs and compliance with related laws and regulations. Our office completed nine financial statement audits, which identified certain weaknesses or deficiencies in internal controls. We also issued nine special audits and other reviews that identified various matters as described in the following section.

Special Audits and Reviews

This past year, our office released multiple special audits and reviews. On January 10, 2024, we released our performance audit on the [Administration of the Department of Economic and Community Development's Media Tax Credits](#), which contained 13 recommendations to improve the administration of the program. On November 13, 2024, we released our performance audit on the [Department of Children and Families' Kinship Practices](#), which included 12 recommendations to improve various program practices. We also performed follow-up reviews of prior performance audits to gauge the implementation of recommendations in the original audits. On January 3, 2024, we released a follow-up review of the [Department of Social Services: Community First Choice](#). The [initial report](#) included 16 recommendations to improve the program's oversight and operations. We noted that the department appeared to have only partially implemented 31% of the prior audit recommendations. On October 2, 2024, we released a follow-up review of the [Oversight of Connecticut's Assisted Living Facilities](#). The [initial report](#) included 22 recommendations to improve oversight and to increase consumer protections for this vulnerable population. The follow-up review revealed that the related agencies did not implement most of our recommendations.

Section 2-90c of the General Statutes requires the Auditors of Public Accounts to evaluate the Department of Economic and Community Development's (DECD) annual report, and management practices and operations regarding the ease or difficulty for taxpayers to comply with the requirements of the incentive programs. It also requires our office to suggest recommendations for improving the administrative efficiency or effectiveness of the incentive programs. On April 17, 2024, we released our [Evaluation of the DECD Annual Report](#) for the fiscal year ended June 30, 2023, which focused on determining whether data presented for the period appeared accurate and whether the annual report satisfied the reporting requirements under Section 32-1m of the General Statutes. Our current examination disclosed no recommendations and found that DECD implemented or resolved three recommendations from our [prior report](#).

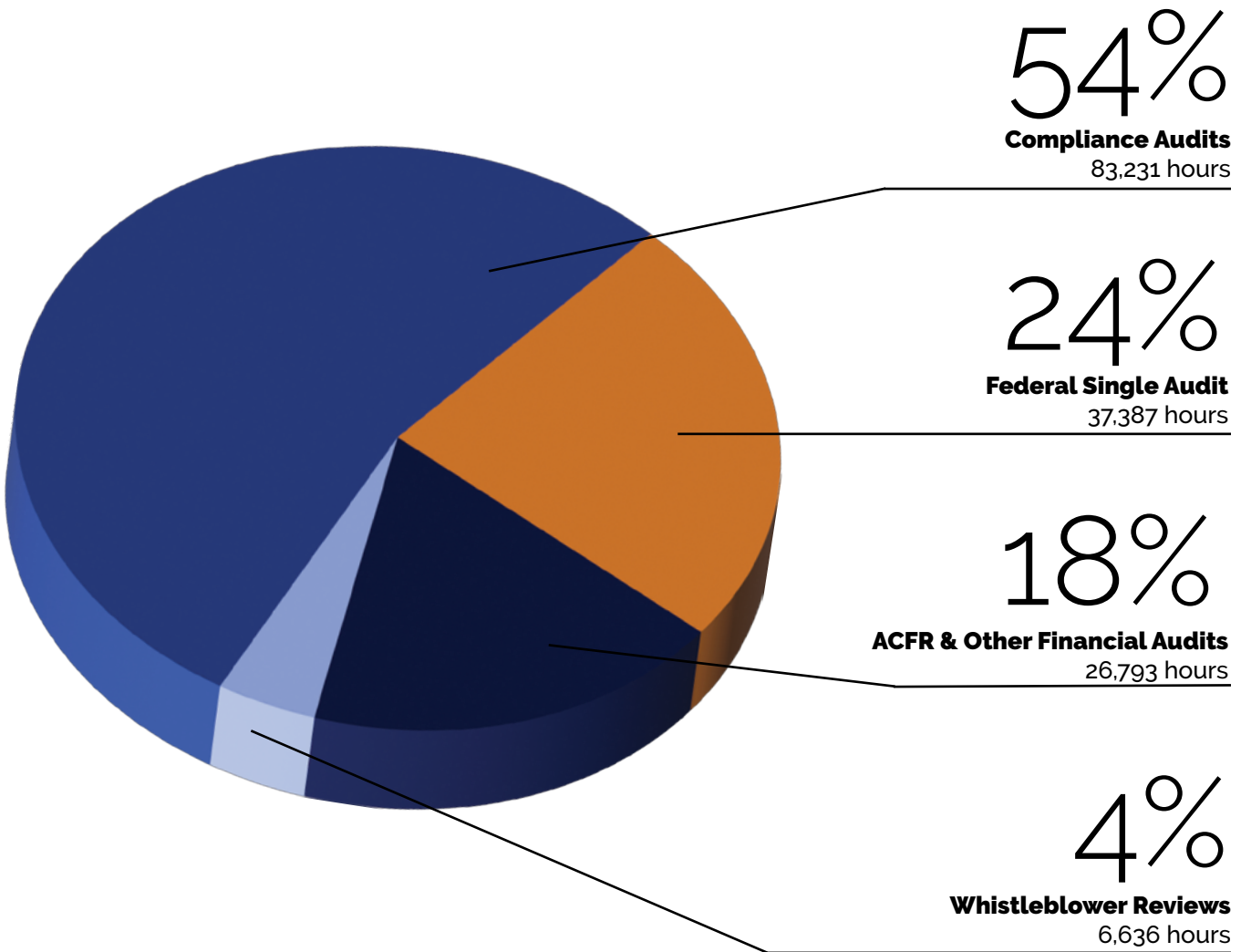
We continued to conduct audits of the state's information technology systems, which are intended to evaluate the design and implementation of the related general controls and practices against industry standards and state policies, and identify and communicate opportunities for improvement. On July 2, 2024, we released our audit on the Connecticut State College and Universities (CSCU) System Office's [Banner Information System](#), which contained one recommendation to ensure CSCU's policies remain current. We also conducted reviews of individual state agency data centers to evaluate security risks and provide an overview of their information technology environment. Our process focused on four key control areas including maintenance, personnel, planning, and security. On March 20, 2024, we released our report on the [Department of Correction](#) data center, which included six findings involving its maintenance, planning, and security controls. On May 29, 2024, we released our report on the [Charter Oak State College](#) data center, which included four findings involving its personnel and planning controls.

On February 15, 2024, we released our audit on the [Tweed New Haven Airport Authority](#), which included one finding that the authority did not contract for its required compliance audits in accordance with Section 15-120o(b) of the General Statutes.

AUDIT HOURS

During the fiscal year ended June 30, 2024, our office expended 154,047 audit hours. The following chart provides a breakdown of these audit hours:

Actual Audit Hours For FYE 2024



Our federal Single Audit work generated approximately \$1.7 million in costs eligible for federal reimbursement to the state's General Fund during the 2024 fiscal year. The state realizes these recoverable costs through a state-prepared statewide cost allocation plan approved by the federal government each year. In accordance with this plan, the state charges our office's Single Audit costs to the federal programs in which the state participates. In turn, the federal government reimburses the state for a portion of these costs using the indirect cost recovery rates included in the statewide cost allocation plan.

WHISTLEBLOWER MATTERS

During FYE June 30, 2024, we evaluated 196 complaints filed with our office under the state’s whistleblower act.

The Whistleblower Act

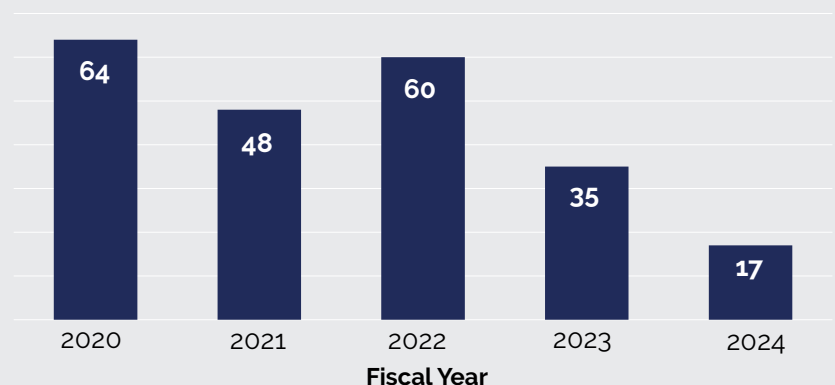
The provisions of Section 4-61dd of the General Statutes, known as the Whistleblower Act, allow our office to receive complaints from anyone having knowledge of any matter involving corruption, unethical practices, violations of state laws or regulations, mismanagement, gross waste of funds, abuse of authority, or danger to public safety occurring in any state department or agency or quasi-public agency. Section 4-61dd also applies to state contracts in excess of \$5 million. We review all such whistleblower matters and report our findings and recommendations to the Attorney General. At the request of the Attorney General, or on our own initiative, we can assist in any continuing investigation.

During the fiscal year ended June 30, 2024, we received and evaluated 196 complaints. We handled 17 of them as whistleblower complaints, covering matters such as alleged misuse of state funds, employee misconduct, personnel issues, and violations of federal or state law or regulations. The remaining 179 complaints were rejected in accordance with Section 4-61dd(b) and were often referred to our field auditors for consideration in their regular agency audits.

Our Reporting Requirements

Section 4-61dd of the General Statutes requires an annual report on all whistleblower complaints, which our office prepared and filed on August 30, 2024 with the clerks of the House and Senate. By law, our office cannot disclose the identity of the complainant unless the complainant authorizes it or it is otherwise unavoidable, but the general nature of each complaint is available from our office. In addition to the confidentiality of the complainant, the records of any investigation of whistleblower matters are considered exempt records and are exempt from disclosure under the Freedom of Information statutes. A summary of the whistleblower complaints we reviewed during the 2024 fiscal year, as compared to preceding fiscal years, follows:

Whistleblower Complaints Reviewed by Fiscal Year



2024 WHISTLEBLOWER SUMMARY

The following is a summary of complaints received during the 2023-2024 fiscal year and the action taken thereon:

Year-Over-Year Comparison

	2022- 2023	2023 - 2024
Total Complaints Received	173	196

Whistleblower Complaints		
Complaints Closed as of June 30	4	6
Complaints Under Review as of June 30	31	11
Total Whistleblower Complaints Recorded	35	17
Closed Whistleblower Complaints		
Fiscal Year 2024	-	6
Fiscal Year 2023	4	14
Fiscal Year 2022	33	16
Fiscal Year 2021	13	3
Fiscal Year 2020	2	-
Total Whistleblower Complaints Closed	52	39

Rejected Whistleblower Complaints		
Reason for Rejection		
Handled as part of scheduled audit	42	34
Not related to a state or quasi-public agency	36	61
Other available remedies	39	48
Other complaints have greater priority	8	7
Better investigated by another agency	13	29
Not timely	-	-
Total Rejected Whistleblower Complaints Recorded	138	179

Summary of Recorded Whistleblower Matters

Month
Received

Date Reported to
Attorney General

Administrative Services

Contract monitoring	05/24	*
School construction contractor	03/24	*
Subcontractor payment	08/23	*

Central Connecticut State University

Search committee concerns	08/23	*
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Children and Families

Contractor concerns	05/24	*
Procedural concerns	09/23	02/28/24
Procedural concerns	09/23	04/29/24

Consumer Protection

Regulations	01/24	*
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Eastern Connecticut State University

Investigation procedures	02/24	*
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Recorded Whistleblower Matters (continued)

Month
Received

Date Reported to
Attorney General

Energy and Environmental Protection

Program administration	12/23	04/12/24
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Emergency Services and Public Protection

Employee attendance	02/24	*
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Judicial Branch

Hostile interactions	09/23	09/18/24
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Materials Innovation and Recycling Authority

Bidding process	07/23	02/26/24
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Public Health

Purchase rules	01/24	08/06/24
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Revenue Services

Autonomy of divisions and case processing	08/23	07/15/24
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Social Services

Case assignment and other concerns	06/24	*
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Subcontractor steering and procedure concerns	11/23	*
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* Matters currently under review

GENERALLY ACCEPTED GOVERNMENTAL AUDITING STANDARDS (GAGAS)

An audit consists of a review and examination of records, documents, and financial statements; the collection of information needed to certify the fairness of presentations in financial reports; compliance with statutory requirements and regulations; and an evaluation of management's efficiency and effectiveness in carrying out responsibilities. National organizations set standards for the conduct of audits and the preparation and issuance of audit reports. **Generally Accepted Government Auditing Standards (GAGAS) are standards established by the United States General Accountability Office (GAO)** that are codified into a publication entitled [Government Auditing Standards](#), which is more commonly referred to as the Yellow Book.

Although the standards prepared by the GAO are only required in connection with entities supported by or receiving federal assistance, they are so comprehensive that their application to all governmental audits is generally encouraged. Because the Auditors of Public Accounts in the State of Connecticut functions in many respects as the GAO does in the federal government, we have chosen to accept and follow government auditing standards in the performance of virtually all of our audit work.

Following GAGAS and compliance with recent Statements on Auditing Standards (SAS) issued by the American Institute of Certified Public Accountants (AICPA) has significantly impacted our operations. As a result, we monitor and stay informed on new continuing education requirements for our professional staff, periodic internal and external quality control review assessments, and updates of policies and procedures.

CONTINUING EDUCATION AND PROFESSIONAL ORGANIZATIONS

Continuing Education

Auditors responsible for planning, directing, conducting, or reporting on governmental audits must complete at least **80 hours of appropriate continuing education and training** every two years, with at least 24 of those hours in subjects directly related to the governmental environment and governmental auditing. Accordingly, we follow a training policy statement that provides for reasonable assistance in the form of expanded training and seminars, together with tuition reimbursement programs for our employees taking appropriate courses. To provide training that is more effective for our auditors, this year's training program included contracted seminars, webinars, and self-study courses.

In 2024, our office again utilized significant in-house continuing education for our auditors, providing certain educational materials and programs directly rather than contracting with outside providers. This afforded our staff quality training that is more relevant and affordable, thereby saving taxpayer dollars.

Professional Organizations

Our office participates in various professional organizations involved in governmental auditing. On the national level, we are actively involved with the [National Association of State Auditors, Comptrollers and Treasurers \(NASACT\)](#) and the [National State Auditors Associations \(NSAA\)](#). Our state auditors and other members of our office serve on various NASACT and NSAA committees. One of our state auditors served as NSAA President in 2023. He is currently the second vice president on the NASACT executive committee and serves on various NASACT and NSAA committees. Also, one of our auditors recently participated in an NSAA peer review, serving as the team leader on the State of California review, and some of our auditors volunteered to participate in the 2025 NSAA peer review. Regionally, we continue to be actively involved with the [New England Intergovernmental Audit Forum \(NEIAF\)](#) and serve on its executive committee. Our office supports and encourages our employees to serve in professional audit organizations in various capacities including locally on the committees of the [Connecticut Society of CPAs \(CTCPA\)](#) and the [Connecticut Chapter of the Association of Certified Fraud Examiners \(ACFE\)](#). These affiliations enable our office to receive information affecting our profession, present educational opportunities for our employees, and provide valuable information sharing.

QUALITY CONTROL REVIEWS

Peer Review

Generally Accepted Government Auditing Standards (GAGAS) mandate that governmental audit organizations have an external quality control review assessment, known as a peer review, every three years. To comply with this requirement, our office participates in the National State Auditors Association (NSAA) peer review program administered by the National Association of State Auditors, Comptrollers and Treasurers (NASACT). Under this program, NASACT provides a team of qualified government auditors from other states and the federal government to conduct a review of our quality control procedures. NASACT selects the teams from a pool of volunteer auditors that each participating state audit organization is obligated to provide.

A peer review team completed our most recent peer review during August of 2022, which covered the one-year period of July 1, 2021, to June 30, 2022. The team examined our quality control procedures to determine whether such procedures were sufficient to ensure our office conducted audits during the review period in accordance with professional auditing standards. The resulting Peer Review Report gave our office a peer review rating of pass, which is the highest rating. The report concluded that the Auditors of Public Accounts suitably designed and complied with the system of quality control during the review period to provide our organization with reasonable assurance of performing and reporting in conformance with GAGAS in all material respects.

In addition, representatives of various federal inspector general offices periodically conduct an external quality control review of our office's federal audit work. Our 2022 peer review team included a representative from the Department of Health and Human Services' Office of the Inspector General, who conducted a review of select work papers supporting our 2020 Single Audit of the State of Connecticut. While this federal review did not cite any audit deficiencies, the reviewer informally conveyed three matters for further consideration to our management team, highlighting areas in which our office could make improvements in our single audit documentation. Because of this federal review, our office implemented these improvements.

Our next external peer review, covering the one-year period ending June 30, 2025, will be conducted in the summer of 2025.

Internal Review

Our office is also required to monitor its operations between peer reviews to ensure continuing effectiveness of the quality control system. Two of our auditors recently completed an internal inspection of our office's system of quality control for the fiscal period ended June 30, 2024.

RECENT LEGISLATIVE CHANGES

During the 2023 legislative session, the General Assembly passed [Public Act 23-197](#), An Act Implementing the Recommendations of the Auditors of Public Accounts. The act changed various statutes related to our office, auditing, and other related topics. The act:

- Clarified that whistleblower complaints filed with the state auditors or under the False Claims Act are exempt from disclosure under the Freedom of Information Act (Section 1)
- Required local legislative bodies or regional boards of education to hold a public meeting on a noncompliant or irregular audit before submitting a corrective action plan (Section 2)
- Replaced statutory references to "comprehensive annual financial report" with "annual comprehensive financial report" (Sections 3 through 7)

[Public Act 21-145](#) changed various statutes related to our office, auditing, and other related topics. Among other things, the act:

- Explicitly prohibited state agencies from denying the Auditors access to their records or accounts (Section 1)
- Required certain new or amended state contracts to contain a provision allowing the agency to access any relevant data upon demand, at no additional cost, in the agency's prescribed format and allowed the Auditors access to this data when auditing the agency (Sections 2 and 3)
- Required state agencies to notify the Auditors at least 15 days before contracting for auditing services and prohibits agencies from entering these contracts until the Auditors advise whether they can perform the work instead (Section 4)
- Extended ethics code provisions on prohibited activities that apply to state-hired consultants and independent contractors to their employees (Section 12)

DEVELOPMENTS IN 2024

Information Technology

Information technology (IT) has become more prevalent in all aspects of our lives and the APA recognizes the need to keep pace with this dynamic environment. We continue to enhance our internal IT capabilities, as well as reviews of state systems. These reviews evaluate the effectiveness of the state's IT structure to determine whether state systems adequately maintain data integrity, protect against privacy breaches, and ensure they maintain proper fraud prevention safeguards. As we expand our IT security work, we completed new reviews of current state systems that support major federal programs, to evaluate their IT environment and security risks.

Since centralizing most of our data collection and analysis, our IT Unit provides additional resources to our auditors to improve their data analytics tools and achieve efficiency and reliability. The IT Unit also significantly enhanced the usefulness and functionality of our intranet site, which provides our staff access to a variety of information, resources, and reports. We will continue to expand the use of our data and security specialists in our audit work and improve our oversight of the state's IT environment.

In 2023, management decided it was necessary to migrate to a separate Microsoft 365 environment with a new domain (ctauditors.gov) to improve our administration of our file storage, security, communications platforms, and other custom applications. This migration is enabling us to configure and customize SharePoint to serve as our audit document management solution. When we complete these customizations, our new SharePoint platform will replace our auditing software and integrate with existing information systems including our intranet site. This change will eliminate over \$50,000 in annual software licensing fees. Implementation of the new audit document management solution is scheduled for this spring.

Our IT Unit presented on the development of our new platform at the National State Auditors Association Information Technology Conference in Harrisburg, Pennsylvania in September. Our team received positive feedback and interest from several state auditing offices.

Our management team continued to find new ways to make our operations more efficient and enhance our professional reputation. In 2024, our office continued to implement improvements in information technology, communications, and our audit process.

DEVELOPMENTS IN 2024 (continued)

Communications

Since its inception in August 2022, our internal Communications Unit has significantly improved how we communicate with state government, the public, and our employees.

Our new audit report format (released in July 2023) focused on improving its readability, structure, and organization. This year, we incorporated the Communications Unit into the report preparation and formatting workflow to create processing efficiencies and alleviate work for our report writers and reviewers.

The Communications Unit provided invaluable support to our recruiting, retention, and mentoring efforts with the creation of new and more visually appealing recruiting materials highlighting the benefits of working on our team. They also helped create onboarding information packets and updated our mentoring handbook. These materials welcome new employees, provide them key contacts and information, and assist them with navigating our onboarding process. Our recruiting and retention efforts have been recognized by our peers and federal officials. In December, State Auditor John Geragosian spoke at the Government Accountability Office's National Intergovernmental Audit Forum in Washington, D.C. to share our office's innovative recruiting and retention.

In 2024, the Communications Unit started working with our IT Unit on a full redesign of our website, which will feature many enhanced functions and resources. We are also redesigning our intranet site to allow our employees to more easily access necessary employment and audit resources. Both sites are expected to be completed in the upcoming year.

We hope these changes can better inform you about our work and provide valuable information as you address the state's challenges.





SECTION TWO

Recommendations

RECOMMENDATION 1

The General Assembly should consider modifying Section 4-40b of the General Statutes to require the Governor's or Attorney General's approval for payments exceeding \$50,000 to a resigning or retiring employee for purposes other than avoiding litigation costs.

Comment:

Section 4-40b of the General Statutes requires the Attorney General or Governor to approve payments over \$50,000 to resigning or retiring employees, if the payment is to avoid potential litigation costs. Our higher education audits found instances in which colleges and universities signed stipulated agreements with employees that prohibit them from working while they maintain full pay and benefits. These agreements continued for extended periods that ended with the employee's planned resignation or retirement. Many of the payments under these agreements exceeded \$50,000.

RECOMMENDATION 2

The General Assembly should consider modifying Section 4-37f of the General Statutes to clarify when foundations must reimburse state agencies for salaries and benefits when their employees perform work for a related foundation.

Comment:

Our audits of Connecticut State Colleges and Universities revealed that they do not seek reimbursement for employees who perform work for their related foundations. There appears to be different interpretations of Section 4-37f of the General Statutes.

Section 4-37f (10) of the General Statutes requires foundations supporting state agencies to reimburse the agency for expenses incurred for foundation operations if the agency would not have otherwise incurred such expenses. Certain colleges and universities interpret this to mean they do not need to seek reimbursement if an employee only works part-time for the foundation. They claim they would have already incurred the employee's salary and fringe benefit expenses as long as the employee did not work full time for the foundation.

The Connecticut State Colleges and Universities also asserts that its colleges and universities do not need to seek reimbursement from the foundation for fundraising work. They base their perspective on a [1995 Attorney General's Opinion](#) for the University of Connecticut.

Some colleges and universities did not seek reimbursement based on their interpretation of Section 4-37f (6) of the General Statutes, which states, "the salaries, benefits and expenses of officers and employees of the foundation shall be paid solely by the foundation." They claim it was not necessary to reimburse the foundation because the employees worked for the state.

RECOMMENDATION 3

The General Assembly should consider requiring state agencies to develop and implement complaint processing procedures. State agencies that regularly receive complaints should have a process to ensure they independently investigated the complaint and accurately reported the results to the commissioner, public, or other applicable stakeholders. The process should track all complaints from the date of receipt to resolution.

Comment:

In recent audits, we reported that certain agencies do not maintain records of their complaints, investigations, and resolutions. While agencies often agreed with the findings in the reports, they informed our office that there is no requirement to log complaints. Adequate recordkeeping is essential to providing accountability and maintaining the necessary level of transparency to ensure public confidence in government operations.

RECOMMENDATION 4

The General Assembly should consider amending Section 2-90(b) of the General Statutes to remove the Comptroller from the Treasurer's audit.

Comment:

This change would align the statutory requirement to current practice. The Auditors of Public Accounts independently conduct the annual audit of the books and accounts of the Treasurer in accordance with generally accepted government auditing standards. The Office of the Comptroller does not directly participate in the audit. To address the statutory provision, the State Comptroller has signed our opinion letter.

RECOMMENDATION 5

The General Assembly should consider amending Section 4e-6 of the General Statutes to eliminate the State Contracting Standard Board's ability to enter an agreement with our office to conduct its audits.

Comment:

Our office audits the State Contracting Standards Board. As a result, government auditing standards preclude us from conducting the board's audit work. Doing so would threaten our independence.

Our office enjoys a good working relationship with the board. We have shared many of our forms, policies, and practices with them. However, auditing standards would prevent us from conducting their audits. We would recommend amending Section 4e-6 to eliminate "and may enter into an agreement with the Auditors of Public Accounts to effectuate such audit."

RECOMMENDATION 6

The General Assembly should consider amending Sections 4-215, 4-216, and 2-90d of the General Statutes to eliminate the requirement for our office to advise whether contracted audit services are necessary. We would recommend adding statutory language that requires state agencies to inform our office of any contracts for audit services and submit related audit reports. We would also recommend that the contracted audit firms be required to provide our office with any information related to findings and recommendations in their audit reports upon our request.

Comment:

We would rarely deem an audit to be unnecessary based on information included in agency requests. Many of these audit services are specialized, intended to achieve a federal or state statutory requirement, or often of entities outside of the state. State agency management is responsible for determining the necessity of such services, which we often review as part of our state agency audits.

Adding language that would require agencies to inform us of any outside audits and submit related reports would give us valuable information as we approach our audit work. In certain cases, it would also benefit our office to receive additional information from the contracted auditor.

RECOMMENDATION 7

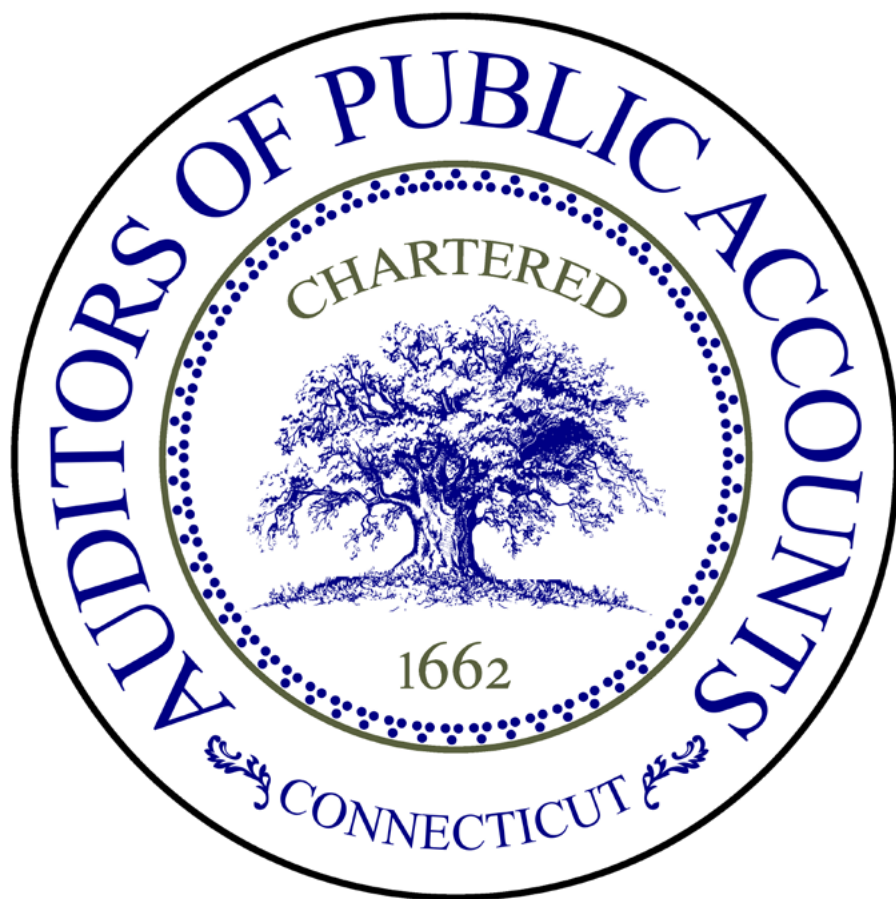
The General Assembly should consider amending Section 1-123 of the General Statutes to clarify when quasi-public agencies must submit required annual and quarterly reports.

Comment:

Section 1-123 of the General Statutes requires each quasi-public agency to submit annual reports to the Governor and the Auditors of Public Accounts and quarterly financial and personnel status reports to the legislative Office of Fiscal Analysis. The General Statutes do not specify when quasi-public agencies must submit their required reports. Establishing specific reporting dates would allow for the prompt review of reports and improve the state's monitoring of quasi-public agencies. Certain quasi-public agencies have different fiscal years and additional reporting requirements in their respective statutory sections. In those cases, reporting dates can coincide with those sections.

TECHNICAL CORRECTIONS AND OTHER MATTERS

There are no current technical corrections and other matters for your consideration during the upcoming legislative session.



RECENTLY ADOPTED RECOMMENDATIONS

1. The General Assembly should consider amending Section 1-210(b)(13) of the General Statutes to clarify that complaints filed under Section 4-61dd are exempt from disclosure under the Freedom of Information Act. (2023 PA 23-197 Section 1)
2. The General Assembly should consider amending Section 7-395(c) of the General Statutes to require the local legislative body or local or regional board of education to hold a public meeting, prior to submitting a corrective action plan regarding an audit showing unsound or irregular financial practices, management letter comments, or lack of internal controls in relation to commonly accepted standards in municipal finance. The meeting should include a discussion of the nature of any of these audit deficiencies and should address the causes for these conditions and potential corrective action. (2023 PA 23-197 Section 2)
3. The General Assembly should replace all statutory references to a Comprehensive Annual Financial Report with Annual Comprehensive Financial Report (ACFR). (2023 PA 23-197 Sections 3, 4, 5, 6 and 7)
4. The General Assembly should consider strengthening Section 2-90(g) of the General Statutes to explicitly require agencies to provide records or accounts to our office upon demand. (2021 PA 21-145 Section 1)
5. The General Assembly should consider requiring state statutes and contract language to include provisions to grant our office and contracting state agencies access to agency data held by third-party contractors. The contractors should promptly provide that information to the state at no cost. (2021 PA 21-145 Section 2)
6. The General Assembly should consider updating the language in Section 2-90(c) of the General Statutes to reflect current conditions and coincide with the overall audit responsibilities delineated in the statutes. (2021 PA 21-145 Section 3)
7. The General Assembly should consider modifying the state's procurement laws to include a general provision that the Auditors of Public Accounts be given the right of first refusal on all procurement of audit services. (2021 PA 21-145 Section 4)
8. The General Assembly should consider amending Section 10-91g of the General Statutes to clarify what is a private provider and what constitutes special education services. (2021 PA 21-145 Section 5)

RECENTLY ADOPTED RECOMMENDATIONS (continued)

9. The General Assembly should consider amending Section 4b-21 of the General Statutes to establish deadlines for the Department of Administrative Services in the real property surplus process. (2021 PA 21-145 Section 8)
10. The General Assembly should consider amending statutory provisions addressing Bradley International Airport law enforcement services to reflect the current organizational structure, terminology, and federal restrictions. The General Assembly should consider reevaluating the need for a separate audit of reimbursements from the Bradley Enterprise Fund to the Department of Emergency Services and Public Protection for those services. (2021 PA 21-145 Section 18)
11. The General Assembly should consider amending Section 31-426 of the General Statutes to remove certain references to management functions placed on the Auditors of Public Accounts related to the Connecticut Retirement Security Authority. (2021 PA 21-145 Section 7)
12. The General Assembly should consider amending Section 1-86e of the General Statutes to include employees of consultants or independent contractors. The General Assembly also should consider requiring consultants, independent contractors, and their employees to disclose any financial benefit or potential conflict with any person or entity they recommend to the state (or state agency) for the purchase of goods or services. (2021 PA 21-145 Section 12)
13. The General Assembly should consider amending Section 10-292(a) of the General Statutes to ensure that school safety documents are reviewed and approved prior to the approval of design and construction documents for school building projects funded with school construction grants. (2021 PA 21-145 Section 13)
14. Section 2-90(b) of the General Statutes requires our office to, "conduct an audit of reimbursements made from the Bradley Enterprise Fund to the Department of Emergency Services and Public Protection to cover the cost of Troop W operations..."

The Department of Emergency Services and Public Protection merged Troop W into Troop H, effective March 9, 2012. As such, the reference to Troop W within section 2-90(b) should be changed to Troop H. (2021 PA 21-145 Section 18)

15. Section 32-42 of the General Statutes states that, for audit requirements of the quasi-public Connecticut Innovations, Incorporated, "The accounts of the corporation shall be subject to annual audits by the State Auditors of Public Accounts." (2021 PA 21-145 Section 11)

Section 8-260 of the General Statutes states that, for audit requirements of the quasi-public

RECENTLY ADOPTED RECOMMENDATIONS (continued)

Connecticut Housing Finance Authority, "The accounts of the authority shall be subject to annual audits by the State Auditors of Public Accounts." (2021 PA 21-145 Section 9)

Section 15-120kk of the General Statutes states that, for audit requirements of the quasi-public Connecticut Airport Authority, "The accounts of the authority shall be subject to annual audits by the State Auditors of Public Accounts." (2021 PA 21-145 Section 10)

Since July 1, 2010, annual audits of quasi-public agencies were no longer required. Public Act 10-172 changed quasi-public audits from annual to biennial, effective July 1, 2010. The audit language in sections 32-42, 8-260, and 15-120kk should be amended or removed to reflect that change.

16. Section 1-122 of the General Statutes specifies the requirements for the Auditors of Public Accounts to conduct audits of all quasi-public agencies. However, in several sections of the General Statutes, there is potentially conflicting language for audits of certain quasi-public agencies.

For the Materials Innovation and Recycling Authority, Section 22a-263 states that "The authority shall be subject to audit by the state Auditors of Public Accounts in accordance with normal audit practices prescribed for departments, boards, commissions and other agencies of the state." For consistency, we would recommend eliminating that language.

For the Connecticut Retirement Security Authority, Section 31-426 states that "(b) The Auditors of Public Accounts may conduct a full audit of the books and accounts of the authority pertaining to such activities, receipts and expenditures, personnel, services or facilities, in accordance with the provisions of section 2-90. For the purposes of such audit, the Auditors of Public Accounts shall have access to the properties and records of the authority, and may prescribe methods of accounting and the rendering of periodical reports in relation to projects undertaken by the authority." For consistency, we would recommend eliminating that language.

For the State Education Resource Center, Section 10-357b(14)(c)(2) includes the language "... and (2) audit by the Auditors of Public Accounts under section 2-90." For consistency, we would recommend eliminating that language. (2021 PA 21-145 Section 6)

RECENTLY ADOPTED RECOMMENDATIONS (continued)

17. Section 15-120kk of the General Statutes states that, for audit requirements of the quasi-public Connecticut Airport Authority, "The accounts of the authority shall be subject to annual audits by the State Auditors of Public Accounts."

Since July 1, 2010, annual audits of quasi-public agencies were no longer required. Public Act 10-172 changed quasi-public audits from annual to biennial, effective July 1, 2010. The audit language in section 15-120kk should be amended or removed to reflect that change. (2021 PA 21-145 Section 10)

18. Section 17a-10c(d) of the General Statutes states that, when a child is placed out of the home, the caseworker shall, among other requirements, "explain to the child that the child may contact the caseworker, the child's attorney, the Department of Children and Families regional office, the Department of Children and Families Office of the Ombudsman or the Office of the Child Advocate if the child feels that his or her rights under the Sibling Bill of Rights has been violated, and provide the child with contact information for such caseworker, such regional office, the Department of Children and Families Office of the Ombudsman..."

Section 17a-10e(d) of the General Statutes states that when a child is placed out of home, the caseworker shall, among other requirements, "explain to the child that the child may contact the caseworker, the child's attorney, the Department of Children and Families regional office, the Department of Children and Families Office of the Ombudsman or the Office of the Child Advocate if the child feels that his or her rights have been violated or expectations have not been met under the Children in Care Bill of Rights and Expectations, and provide the child with contact information for such caseworker, such regional office, the Department of Children and Families Office of the Ombudsman..."

The Department of Children and Families renamed the Office of the Ombudsman to the Office of Community Relations in 2019. As such, the references to the Office of the Ombudsman in sections 17a-10c(d) and 17a-10e(d) should be updated to reflect the name change. (2021 PA 21-145 Section 17)

19. The General Assembly should consider limiting the conditions that may be used to justify a waiver from competitive bidding when services are procured under a personal services agreement. Limiting such conditions to those that are specifically presented within Section 4-215 of the General Statutes would accomplish that objective. (2019 PA 19-117 Section 104)

Note: While Public Act 19-117 did not fully address our recommendation, it implemented important reporting and transparency measures to the competitive bidding process. The act

RECENTLY ADOPTED RECOMMENDATIONS (continued)

requires the OPM secretary to post any approved personal services agreement (PSA) waiver requests on the state contracting portal. It also requires the OPM secretary to submit a report, by January 15, 2020, and annually thereafter, to the Appropriations and Government Administration and Elections committees and the State Contracting Standards Board. The report must (1) list any PSA waiver requests received during the prior year and (2) include the justification for granting or denying the requests.

The act also requires each executive branch agency to submit an agency procurement plan, by January 1, 2020, and every three years thereafter, to the OPM secretary for approval. The plan must include a list of all services and programs the agency intends to contract for over the next three years and a planned schedule of procurements indicating whether the (1) procurement will be based on competitive negotiation or competitive quotation, or (2) agency has determined that a sole source procurement is required and intends to apply to the secretary for a waiver.

20. The General Assembly should consider enacting legislation to amend Section 2-90 and Section 4-33a of the General Statutes to encourage timely reporting by agencies of matters that may be currently under investigation. (2018 PA 18-137 Section 1)
21. The General Assembly should consider enacting legislation to amend Section 4-33a of the General Statutes to allow the Auditors of Public Accounts flexibility in determining the manner in which agencies report matters with large numbers of reportable events in their normal course of business. (2018 PA 18-137 Section 2)
22. The General Assembly should consider including agency human resources directors as mandated reporters of ethics violations, as required for others by Section 1-101pp of the General Statutes. (2018 PA 18-137 Section 3)
23. The General Assembly should consider an amendment to Section 4-37g(b) of the General Statutes to allow the Auditors of Public Accounts to conduct a full audit of the books and accounts of any foundation established under that section, in accordance with the provisions of Section 2-90, if the foundation failed to have a full audit of its books and accounts as required under Section 4-37f(8) of the General Statutes. Also, the General Assembly should consider an amendment to Section 4-37f(8) of the General Statutes to require that the foundation's audit be completed and the audit report issued within six months of the end of the foundation's fiscal year. (2018 PA 18-137 Sections 4 and 5)

RECENTLY ADOPTED RECOMMENDATIONS (continued)

24. The General Assembly should consider an amendment to Section 5-164a(c) of the General Statutes to reflect the policy changes implemented by the State Employees Bargaining Agent Coalition (SEBAC) agreements, Office of Labor Relations General Notices, Governor Rell's Executive Order No. 27-A, and Governor Malloy's Executive Order No. 3 related to rehired state retirees. (2018 PA 18-137 Section 23)
25. The General Assembly should consider revising Section 2-90(b) of the General Statutes to allow our office to conduct audits of security services reimbursements from the Bradley Enterprise Fund to the Department of Emergency Services and Public Protection on a biennial basis rather than an annual basis. (2018 PA 18-137 Section 6)
26. The General Assembly should consider modifying the existing procurement laws to include a requirement that the Auditors of Public Accounts review all requests from executive branch agencies anticipating a need for audit services to determine whether such services are necessary and whether the Auditors of Public Accounts could provide this work. (2018 PA 18-137 Section 9)
27. The General Assembly should consider amending Section 19a-80(c) of the General Statutes to change the background check requirement to a precertification process. (2018 PA 18-137 Section 25)
28. The General Assembly should consider amending Section 38a-660 of the General Statutes to eliminate conflicting provisions pertaining to the lapsing of funds in the surety bail bond agent examination account. (2018 PA 18-137 Section 10)
29. The General Assembly should revisit the Brokered Transactions Guaranty Fund established by Sections 38a-880 through 38a-889 of the General Statutes and determine whether it is reasonable to maintain \$500,000 in the fund when it has paid no claims in 20 years. (2018 PA 18-137 Section 24)
30. The General Assembly should consider restricting any payments related to non-disparagement agreements or those made by state agencies to departing state employees for the purpose of avoiding litigation unless such payment is made pursuant to (1) a settlement agreement entered into by the Attorney General on behalf of the state agency, or (2) an authorization by the Governor pursuant to section 3-7 of the General Statutes. The General Assembly also should consider restricting any language in a non-disparagement or settlement agreement that explicitly prohibits separating employees from the ability to exercise their rights under the state's Whistleblower Act or similar federal law. (2018 PA 18-137 Sections 8 and 26)

RECENTLY ADOPTED RECOMMENDATIONS (continued)

31. The General Assembly should consider amending Section 4-33a of the General Statutes to require state agencies to notify the Auditors of Public Accounts when breaches involving personally identifiable information or private health information occur by the agencies or their contractors. (2018 PA 18-137 Section 2)
32. The General Assembly should consider repealing Section 32-605(b) of the General Statutes to eliminate a redundant compliance audit of the Capital Region Development Authority. (2018 PA 18-137 Section 11)
33. The General Assembly should consider amending Part III of the State Code of Ethics to allow the Office of State Ethics to receive complaints and investigate alleged violations of state or quasi-public agencies retaining lobbyists, as prohibited by 1-101bb of the Connecticut General Statutes. (2018 PA 18-137 Sections 17 through 22)
34. The General Assembly should consider amending Section 4-37f(8) of the General Statutes to increase the threshold for requiring an annual audit of foundations established for the principal purpose of supporting or improving a state agency from \$100,000 to \$250,000. (2018 PA 18-137 Section 4)
35. The General Assembly should consider amending Section 1-123(4) of the General Statutes to refer to a complete set of financial statements. (2018 PA 18-137 Section 7)
36. The General Assembly should consider repealing certain obsolete legislation pertaining to the Office of the County Sheriffs under Title 6 of the General Statutes. (2018 PA 18-137 Section 27)
37. The General Assembly should consider enacting legislation to include provisions within Title 8, Chapter 127c of the General Statutes to prohibit the disclosure of the names or any information concerning applicants for or recipients of assistance from the Department of Housing, unless directly related to the administration of the assistance program. (2017 PA 17-177 Section 1)
38. The General Assembly should consider clarifying whether the State Fund Commission that administers the Solders', Sailors' and Marines' Fund is a public agency subject to freedom of information laws. (2017 PA 17-189 Section 1)
39. The General Assembly should amend the Statutory Provisions of the State Whistleblower Act to include Probate Courts. (2017 PA 17-136 Section 1)