



2019 Annual Report

to the Connecticut General Assembly



AUDITORS OF PUBLIC ACCOUNTS
JOHN C. GERAGOSIAN ❖ ROBERT J. KANE

STATE OF CONNECTICUT



AUDITORS OF PUBLIC ACCOUNTS

State Capitol
210 Capitol Avenue
Hartford, Connecticut 06106-1559

JOHN C. GERAGOSIAN

ROBERT J. KANE

January 28, 2020

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 office more efficient and enhance the professional reputation the APA has always enjoyed. We describe these achievements in Section I of this report. General information on the operations of our office also appear in that section. Pursuant to the provisions of Section 2-92 of the General Statutes, this report includes several recommendations in Section II for your consideration during the upcoming legislative session.

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 3 years. To comply with this requirement, our office participates in the peer review program sponsored 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 2019, which covered the one-year period of July 1, 2018 to June 30, 2019. The peer review team examined our quality control procedures to determine whether such procedures were sufficient to ensure that 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.

Our website (<https://wp.cga.ct.gov/apa/>) includes additional information on the operations of our office. 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 on any of our published audit findings is required, we can be reached directly at (860) 240-8651 or (860) 240-8653 to provide you with 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.

Respectfully submitted,



John C. Geragosian
State Auditor



Robert J. Kane
State Auditor

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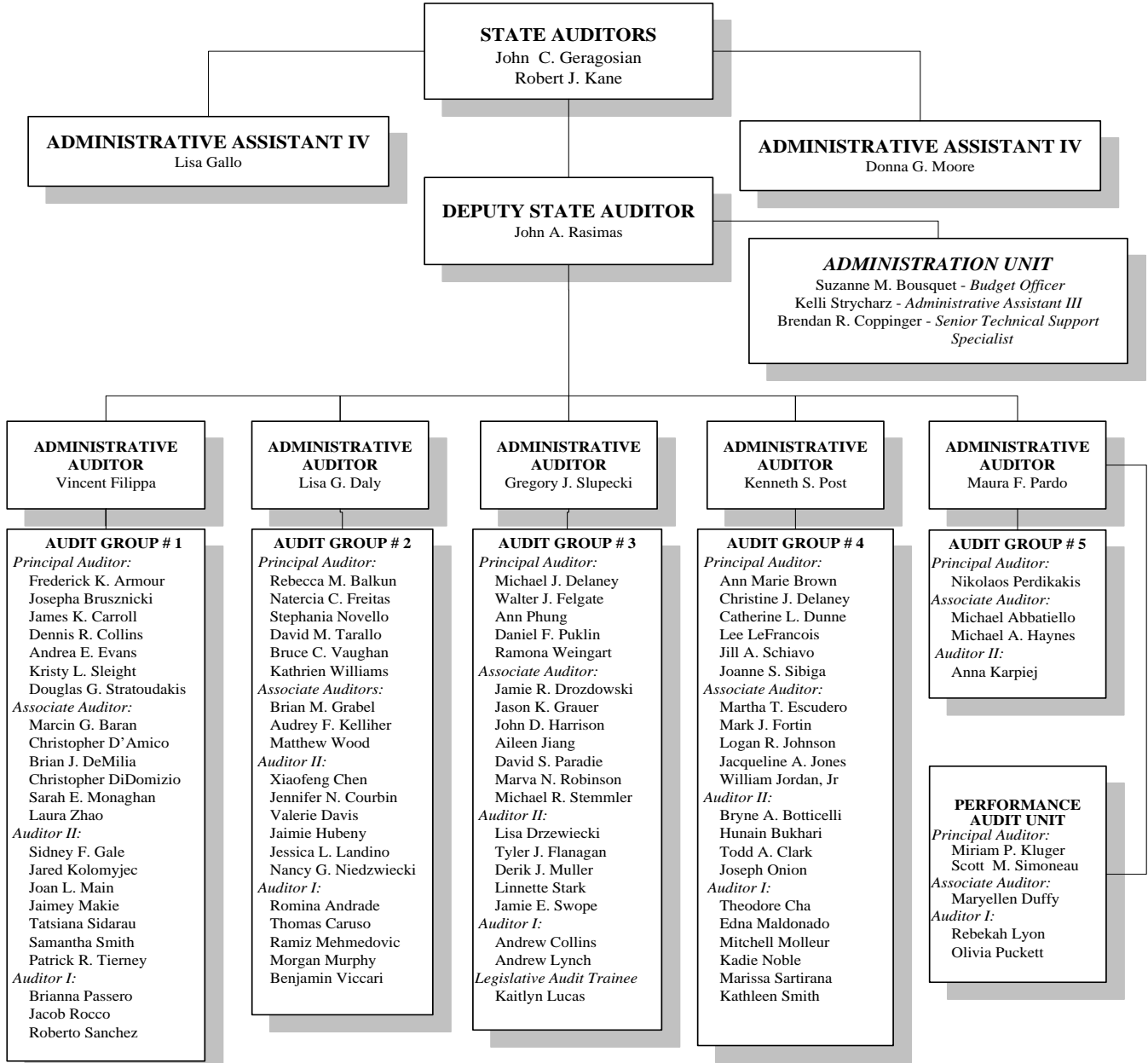
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SECTION I

AUDITORS OF PUBLIC ACCOUNTS ORGANIZATIONAL STRUCTURE *as of January 27, 2020*



REPORT ON THE OPERATIONS OF OUR OFFICE

Organization and Staff

The office of the Auditors of Public Accounts can trace its origin to a charter granted in 1662 to the Colony of Connecticut by King Charles II of England. The state statutes of 1750 refer 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 2 state auditors, not of the same political party, makes Connecticut unique among state auditing agencies. Connecticut’s audit function has been performed by more than a single auditor since its colonial origin.

The office of the Auditors of Public Accounts presently consists of 106 employees, including the state auditors. We are assisted in the management of the office by a deputy state auditor. The audit operations staff is composed of 98 auditors organized into 5 audit groups, with each group under the general direction of an administrative auditor. Included within these groups are a Performance Audit Unit consisting of 5 auditors and an Information Systems Audit Unit consisting of 5 auditors. The Administration Unit has 3 employees providing administrative assistance to the office, support services to the field audit teams, and report processing services.

Our office hires professional auditing staff through a competitive selection process and promotes using a comprehensive method that includes annual performance evaluations and interviews by 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-two members of our audit staff have met relevant professional certification requirements and 59 have advanced degrees.

Auditing State Agencies

During 2019, our auditors completed 53 audits of state and quasi-public agencies and made 371 audit recommendations. During the past calendar year, these agencies have implemented approximately 52% of our prior recommendations.

Our audit approach entails, among other procedures, an examination and verification of financial statements, accounting records, and supporting documents; a determination of the agency’s compliance with statutory and budgetary requirements; an evaluation of the agency’s internal control structure; verification of the collection and proper handling of state revenue; and 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.

In accordance with Section 2-90 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 clerk of each house, and the Attorney General. We report these matters in our audit reports or by formal letter. We collectively report less serious matters such as minor losses and acts of vandalism. State loss reports filed in 2019 with this office and the State Comptroller, in accordance with Section 4-33a of the General Statutes, disclosed approximately 364 losses, primarily through theft, vandalism, and inventory shortages involving an aggregate loss of \$438,641. During the course of the year, we reviewed the reporting agencies' systems and evaluated whether they resolved the issues related to their reported losses.

In February 2020, our office will issue its audit opinion on the state's financial statements for the fiscal year ended June 30, 2019, as presented by the Office of the State Comptroller in the state's Comprehensive Annual Financial Report. In addition, during March 2019, our office issued its annual Statewide Single Audit Report for the State of Connecticut covering the fiscal year ended June 30, 2018. This report included the audited financial statements presented in the state's Comprehensive Annual Financial Report and the schedule of federal 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 \$9,821,000,000 of federal financial assistance.

In addition to these statewide audits, we also continue to audit each state agency on a cyclical basis, focusing on each agency's internal control structure and compliance with various laws and regulations. This auditing approach complements the Statewide Single Audit and avoids duplicative audit efforts.

Under existing disclosure requirements for the offering and sale of state bonds or notes, the State Treasurer must prepare an official statement for each offering. Included with these official statements – and those of quasi-public agencies that include state disclosures – are selected state financial statements that require an audit opinion. With each issuance of an official statement, our office is required to examine such statements and prepare an audit opinion for inclusion in the official statement. We also provide separate audit opinions in connection with the bonding programs of the Connecticut Health and Educational Facilities Authority, Connecticut Higher Education Supplemental Loan Authority, and the University of Connecticut. During 2019, we issued 5 such audit opinions in connection with the sale of bonds or notes of the state or quasi-public agencies and in connection with the separate bonding programs noted above.

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 work papers 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 course of the audit supports the findings in the report. The deputy state auditor and both state auditors then review the report to ensure compliance with policies and procedures of this office. Our office gives draft copies of the approved audit report to agency officials and, when the agency requests, our auditors hold an exit conference with agency officials before final release and distribution of the report. Distribution of final reports is then made to agency heads, members of the General Assembly, Appropriations Committee, Governor, Lieutenant Governor, Comptroller, Treasurer, Attorney General, Secretary of the Office of Policy and Management, Connecticut State

Library, designated federal agencies, news media and, when appropriate, members of boards and commissions and others. We also post copies of all reports on our agency website (<https://wp.cga.ct.gov/apa/>), where they are available for review by members of the public.

A listing of the audit reports issued during 2019 and the number of recommendations included in each report follows:

<u>Reports</u>	<u>Date of Issue</u>	<u>Recommendations</u>		
		<u>Current Report</u>	<u>Prior Report</u>	<u>Implemented</u>
DEPARTMENTAL AUDITS:				
Elected Officials:				
State Comptroller – Financial Operations	01/15/19	1	1	0
Offices of the Governor and Lieutenant Governor	04/16/19	4	3	1
Secretary of the State	04/26/19	8	9	4
Office of the Attorney General	05/01/19	2	2	0
State Comptroller – Departmental Operations	08/14/19	1	4	3
Offices of the Governor and the Lieutenant Governor	11/06/19	4	2	2
Secretary of the State	11/27/19	8	8	3
State Treasurer – Financial Operations	12/31/19	0	0	0
General Government:				
Office of Policy and Management	12/19/19	5	8	4
Regulation and Protection of Persons and Property:				
Workers’ Compensation Commission	04/10/19	2	3	2
Department of Labor	04/18/19	27	18	3
Department of Banking	04/23/19	1	10	9
Department of Insurance and Office of the Healthcare Advocate	05/16/19	7	7	4
Office of Protection and Advocacy for Persons with Disabilities	10/08/19	0	2	2
Conservation and Development:				
Connecticut Agricultural Experiment Station	06/05/19	1	2	1
Department of Agriculture	10/09/19	3	14	12
Health and Hospitals:				
Office of the Chief Medical Examiner	04/25/19	3	6	4
Human Services:				
Department of Aging	03/27/19	5	5	3
Military Department	05/15/19	8	11	4

<u>Reports</u>	<u>Date of Issue</u>	<u>Recommendations</u>		
		<u>Current Report</u>	<u>Prior Report</u>	<u>Implemented</u>
Department of Rehabilitation Services	06/20/19	1	2	1
Department of Children and Families	08/27/19	15	25	12
Connecticut State Library	09/14/19	8	3	2
Connecticut State Library	12/05/19	4	8	5
Higher Education, Board of Regents:				
Eastern Connecticut State University	05/30/19	6	15	12
Charter Oak State College	10/03/19	7	3	3
Connecticut State University System Office	10/17/19	5	4	2
Judicial:				
Division of Public Defender Services	07/17/19	3	6	6
Judicial Department	08/29/19	6	6	2
Legislative:				
Joint Committee on Legislative Management	06/14/19	1	0	0
Quasi-Public Agencies:				
CHEFA, CHESLA, CSLF	04/04/19	0	2	2
Materials Innovation and Recycling Authority	04/17/19	2	0	0
Connecticut Health Insurance Exchange	05/10/19	7	3	2
Connecticut Port Authority	05/17/19	3	0	0
Tweed-New Haven Airport Authority	05/24/19	1	0	0
Connecticut Green Bank	07/31/19	7	3	2
Connecticut Airport Authority	08/01/19	1	0	0
Capital Region Development Authority	08/02/19	3	1	0
Connecticut Housing Finance Authority	09/19/19	0	1	1
Connecticut Port Authority	10/31/19	<u>11</u>	<u>3</u>	<u>1</u>
Total Recommendations – Departmental Audits		<u>181</u>	<u>200</u>	<u>114</u>
OTHER AUDITS:				
STATEWIDE AUDITS:				
State of Connecticut – Federal Single Audit	03/28/19	75	79	32
PERFORMANCE AND SPECIAL REVIEWS:				
Central Connecticut State University NCAA	01/10/19	N/A	N/A	N/A

<u>Reports</u>	<u>Date of Issue</u>	<u>Recommendations</u>		
		<u>Current Report</u>	<u>Prior Report</u>	<u>Implemented</u>
The Department of Public Health's Monitoring of Public Water Systems and Enforcement of Drinking Water Laws	02/21/19	17	N/A	N/A
Oversight of Pre-Need Funeral Service Contracts	05/02/19	25	N/A	N/A
Part 2 of Auditors' Evaluation of the Revised DECD 2017 Annual Report	05/21/19	32	N/A	N/A
Southern Connecticut State University NCAA	07/25/19	N/A	N/A	N/A
Department of Motor Vehicles – CIVLS - IT Security Audit	10/04/19	19	N/A	N/A
Bradley Enterprise Fund MOU	10/23/19	2	N/A	N/A
Central Connecticut State University NCAA	11/07/19	N/A	N/A	N/A
Department of Motor Vehicles Background Check Process for Student Transportation Employees	12/12/19	16	N/A	N/A
OTHER FINANCIAL STATEMENT AUDITS:				
Connecticut Heritage Foundation, Inc.	06/27/19	1	1	0
Charter Oak State College Foundation, Inc.	10/27/19	3	3	2
University of Connecticut	12/30/19	0	0	N/A
University of Connecticut Health Center	12/30/19	<u>0</u>	<u>0</u>	<u>N/A</u>
Total Recommendations – Other Audits		<u>190</u>	<u>83</u>	<u>34</u>
Total Recommendations – All Audits		<u>371</u>	<u>283</u>	<u>148</u>
Recommendations Resolved Within Current Audit Cycle			<u>52%</u>	

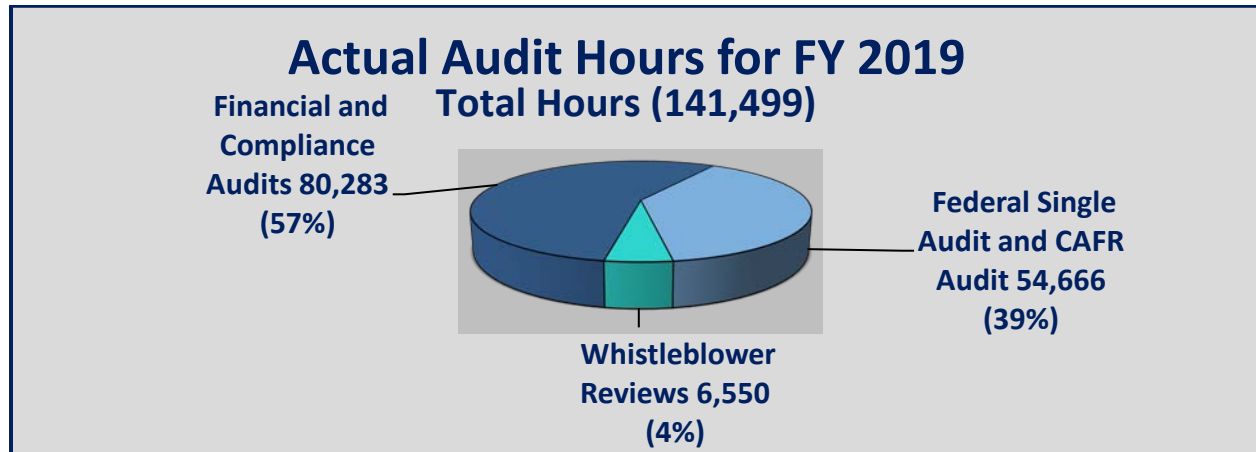
The departmental audit reports issued by our office generally contain recommendations calling for various improvements in an agency's internal control structure as well as recommendations to better ensure compliance with certain laws, regulations, contracts, and grant agreements when we find instances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

	<u>Number of Recommendations</u>
Internal Control Recommendations:	
Bank accounts, cash accounts, and petty cash funds	2
Billings and receivables	9
Capital projects	3
Encumbrances	2
Cash management and cash handling and depositing	3
Cash receipts	4
Computer operations	5
Employee fringe benefits	2
Cash disbursements/expenditure processing	4
Equipment/supplies inventories	16
Financial reporting and accounting	7
General accounting and business office functions	3
Federal/State grant and loan programs	5
Internal audit/internal reviews	1
Payroll and personnel controls	11
Personnel administration	7
Purchasing of goods and/or services	13
Grantee/subgrantee monitoring	5
Welfare, activity and other state funds	2
Establishment or amendment of written policies and procedures	<u>16</u>
Total Internal Control Recommendations	<u>120</u>
Compliance Recommendations:	
Accounting/budgeting/records retention laws and regulations	5
Contractual agreements	6
Miscellaneous laws	4
Miscellaneous regulations and/or policies	8
Payroll and personnel laws and regulations	7
Ethics/FOI/Public meeting laws and regulations	3
Purchasing laws and regulations	4
Reporting laws and regulations	10
Auditing laws and regulations	1
State travel regulations/policies/procedures	<u>3</u>
Total Compliance Recommendations	<u>51</u>
Miscellaneous Recommendations:	
Laws, by-laws, regulations and internal procedures	3
Computerization or automation of agency function	1
Inefficient administrative practices	5
Information technology	<u>1</u>
Total Miscellaneous Recommendations	<u>10</u>

Total Departmental Audit Recommendations 181

In addition to the departmental audit recommendations mentioned above, our office issued a Statewide Single Audit Report, which contained 75 audit recommendations calling for various improvements in controls over state-administered federal programs and compliance with related laws and regulations. We also performed financial statement audits at the University of Connecticut and the University of Connecticut Health Center. Additionally, our office issued two other financial statement audit reports and 9 performance, special, or other reviews during 2019.

During the fiscal year ended June 30, 2019, our office expended 141,499 audit hours. The following chart provides a breakdown of these audit hours:

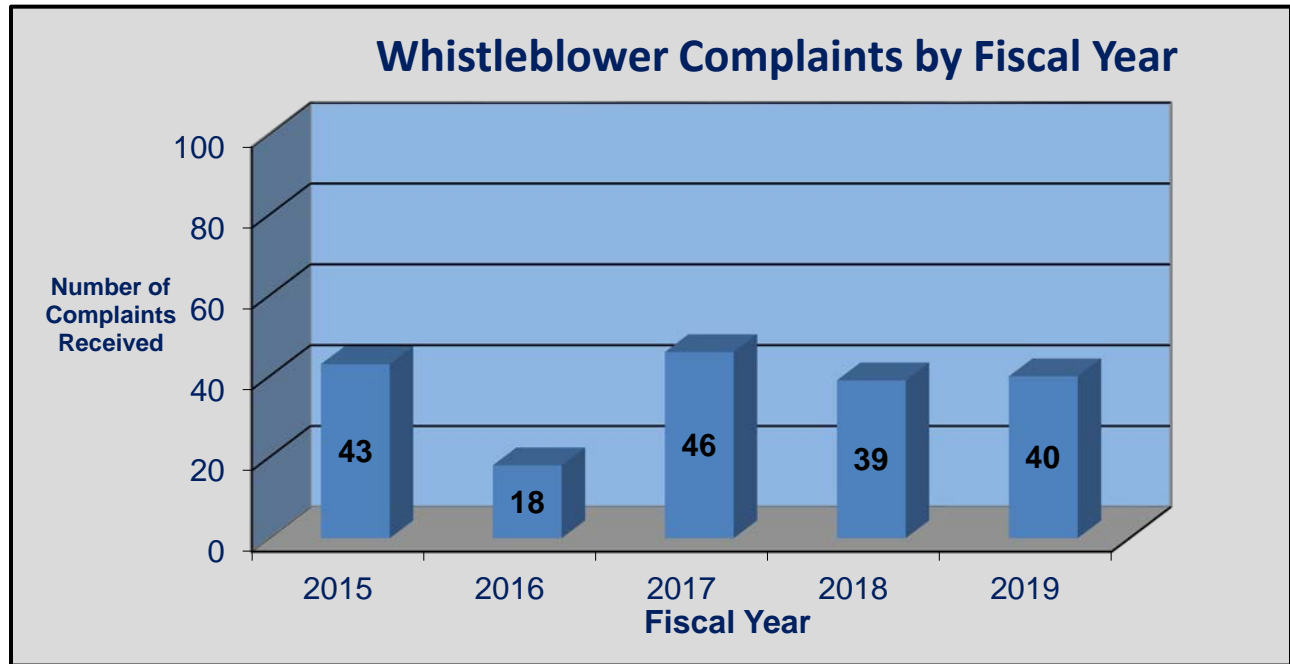


Our federal Single Audit work generated approximately \$2.2 million in costs eligible for federal reimbursement to the state’s General Fund during the 2018-2019 fiscal year. The state realizes these recoverable costs through a state-prepared statewide cost allocation plan approved by the federal government 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

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, 2019, we received 40 whistleblower complaints covering matters such as alleged misuse of state funds, employee misconduct, personnel issues, and violations of federal or state law. We received an additional 194 complaints that we did not deem as whistleblower complaints. Most often, we referred them to our field auditors for consideration in their agency audits.

Section 4-61dd of the General Statutes requires an annual report on all whistleblower complaints, which our office prepared and filed on August 1, 2019 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 do not require disclosure under the Freedom of Information statutes.



The following is a summary of those complaints received during the 2018-2019 fiscal year and the action taken thereon.

<u>Whistleblower Matters Received</u> <u>Agency/Subject</u>	<u>Month Reported</u>	<u>Date Reported To Attorney General</u>
Administrative Services Various issues in statewide hiring	various	*
Capital Region Development Authority Concerns over selection of developer	01/19	06/05/19
Children and Families Abuse of Power for Limiting Overtime	07/18	*
Nonpayment of services	10/18	*
DCF did not follow process to remove child	04/19	*

Situation involving a firearm not handled properly	06/19	*
Consumer Protection		
Failure to investigate properly	04/19	*
Criminal Justice		
Improper handling to avoid prosecution	04/19	07/30/19
CT Lottery Corporation		
Favoritism, hiring unqualified employees	04/19	12/10/19
Developmental Services		
Abuse of Power	10/18	*
Improper coding of overtime as mandatory	02/19	09/04/19
Timesheet fraud, hostile work environment	06/19	*
Early Childhood		
Various administrative issues	09/18	11/18/19
Economic and Community Development		
Improper use of funds	12/18	*
Energy and Environmental Protection		
Contractor overcharging for efficiency services	07/18	09/04/19
Higher Education		
Board of Regents – Abuse of Power	11/18	09/04/19
MCC – Did not expunge record	09/18	05/06/19
CCC – Concerns over ethical violations	04/19	*
Housing		
Trumbull – Misappropriation and waste	05/19	10/22/19
Mortgage fraud and ethics violations	11/18	10/22/19
Section 8 fraud and other violations	12/18	09/10/19
Judicial		
Employee not working scheduled hours	11/18	06/05/19
Various allegations	11/18	*
Labor Department		
Improper investigation	04/19	05/29/19
State system used for personal use	04/19	11/04/19

Mental Health and Addiction Services

Falsification of time	01/19	11/05/19
Employees not working and other matters	06/19	10/21/19
Inappropriate lateral move and other matters	06/19	*
Unnecessary overtime and other matters	06/19	11/12/19

Office of Policy and Management

Faulty appraisal value	09/18	03/06/19
School nurse funding	03/19	10/22/19

Port Authority

Mismanagement and misuse of funds	05/19	11/20/19
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Public Health

Lack of action to water quality concerns	04/19	*
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Rehabilitation Services

Lack of assistance	07/18	05/06/19
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Social Services

Information technology concerns	05/19	*
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State Marshals

Exceeding authority	10/18	01/07/20
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Tweed Airport

Mismanagement	04/19	*
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University of Connecticut Health Center

Unethical behavior within the IT unit	06/19	*
Various other issues within the IT unit	10/18	05/29/19
Not recycling medications	05/19	09/10/19

Total Complaints Received During 2018 - 2019	40
2018 – 2019 Complaints Closed	24
Prior Year Complaints Closed During 2018 – 2019	27

* *Matters currently under review*

It should be noted that we also received information on 194 other matters that were rejected under the provisions of Section 4-61dd (b)(1) of the General Statutes. Of these, 82 were better suited for review as part of an ongoing or scheduled state agency audit.

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 evaluation of management's efficiency and effectiveness in carrying out responsibilities. National organizations set standards for the conduct of audits and for 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 has had a significant impact on our operations. Continuing education for our professional staff, periodic internal and external quality control review assessments, and compliance with recent Statements on Auditing Standards (SAS) issued by the American Institute of Certified Public Accountants (AICPA) require constant attention, updating of policies and procedures, and monitoring.

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 2 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. In order to provide training that is more effective to our auditors, this year's training program included contracted seminars, webinars, and self-study courses.

External Quality Control Reviews

Generally Accepted Government Auditing Standards (GAGAS) mandate that governmental audit organizations have an external quality control review assessment, known as a peer review, every 3 years. To comply with this requirement, our office participates in the peer review program sponsored 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.

The peer review team completed our most recent peer review during August of 2019, which covered the one-year period of July 1, 2018 to June 30, 2019. The peer review team examined our quality control procedures to determine whether such procedures were sufficient to ensure that 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. 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.

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 completed an internal inspection of our office's system of quality control for the period ended June 30, 2017 in November 2017, and another team completed an internal inspection for the period ended June 30, 2018 in February 2019.

Our next external peer review, covering the one-year period ending June 30, 2022, will be conducted in the summer of 2022.

In addition, representatives of various federal inspector general offices periodically conduct an external quality control review of our office's federal audit work. Our 2019 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 2018 Single Audit of the State of Connecticut. While this federal review did not cite any audit deficiencies, the reviewer informally conveyed 2 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.

Recent Developments and Accomplishments

Special Audits and Reviews This past year, our office released several special audits and reviews. On February 21, 2019, we released a performance audit, [*The Department of Public Health's Monitoring of Public Water Systems and Enforcement of Drinking Water Laws*](#). The report included 17 recommendations to help strengthen DPH oversight of public drinking water in the state. On May 2, 2019, we released a performance audit, [*Oversight of Pre-Need Funeral Service Contracts*](#). The report included 25 recommendations to improve the processing, oversight, and consumer protections related to pre-paid funeral contracts. On October 4, 2019, we released an information technology audit, [*Department of Motor Vehicles Connecticut Integrated Vehicle and Licensing System \(CIVLS\) Information Technology Security Audit*](#). The report included 19 recommendations related to the security and controls of the system. On December 12, 2019, we released a performance audit, [*The Department of Motor Vehicles Background Check Process for Student Transportation Employees*](#). The report included 16 recommendations to help strengthen the background check process for student transportation employees.

In addition, we received a legislative request to conduct an audit of the Department of Social Services and its vendor (Veyo) related to issues and questions with non-emergency medical transportation. We will release our report in February of 2020.

Evaluations and Performance Audits of Economic Development Programs and Tax Incentives

Section 2-90c of the General Statutes requires the Auditors of Public Accounts to evaluate DECD management practices and operations regarding the ease or difficulty for taxpayers to comply with the requirements of the incentive programs. It also mandated that our office suggest recommendations for improving the administrative efficiency or effectiveness of the incentive programs. On May 21, 2019, our office published Part 2 of the Auditors Evaluation of the Revised Department of Economic and Community Development 2017 Annual Report, which included 32 recommendations to improve efficiency and effectiveness in this area.

We surveyed business users to evaluate management practices and operations regarding the ease or difficulty for taxpayers to comply with incentive program requirements. Based on those surveys, and our in-depth analyses of specific programs, we made 32 recommendations for improving the administrative efficiency or effectiveness of the incentive programs and for certain statutory changes. Our key findings were:

- Lower service ratings for Small Business Express Program (EXP) and Manufacturing Assistance Act Program (MAA) on issues of clarity of reporting requirements that could create challenges for recipients.
- DECD does not document the length of time and reasons for the approval or denial of applications, making it difficult to determine whether DECD is administering these programs efficiently and effectively.
- DECD did not efficiently or effectively administer areas of the Urban and Industrial Site Reinvestment Tax Credit Program (URA), including: a) Not reporting companies that leave the URA program prematurely, and penalties or tax credit reductions, leading to a \$70 million underestimate of URA tax credits for new projects, b) Issuing at least \$2.49 million in URA tax credits early to 4 companies, and c) Issuing URA tax credits late or multiple times in a single year.
- We found that DECD did not efficiently or effectively administer areas of EXP, including: a) Not performing certain personal financial checks to better assess an applicant's loan risk, and b) Having little recourse if EXP recipients, who are not delinquent in their loan payments, do not submit documentation that they spent funds according to an approved budget or met job creation or retention obligations.

Expansion of Whistleblower Law to Entities Receiving State Financial Assistance

Public Act 19-69 expands the existing whistleblower law to cover entities that receive state financial assistance under the commerce and economic and community development statutes. It makes these entities “large state contractors” under the law. The act allows anyone to inform the Auditors of Public Accounts about (1) any corruption, violation of state or federal laws, gross waste of funds, or public safety danger occurring in the state financial aid recipient’s contract for such aid or (2) corruption by a recipient that failed to meet its contractual obligations or satisfy any condition for its financial aid.

Establishment of a Reward Program for the Reporting of Wasteful Practices

Public Act 19-10 established a reward program for state employees who make a suggestion that (1) concerns an alleged gross waste of funds in their employing state agency, (2) is subsequently implemented by the agency, and (3) results in agency cost savings exceeding \$10,000.

If the agency implements the employee's suggestion, not later than a calendar year after such implementation, the agency shall determine the cost savings attributable to such implementation and submit its calculations to the Auditors of Public Accounts for verification. Once verified by the Auditors of Public Accounts, the agency shall make a lump-sum payment to the employee using the funds of the division or department within the agency that benefited from the cost savings.

New Website

In 2019, our office launched a complete redesign of our [website](#). The new, friendlier website makes it easier to find our current and past reports, allows keyword searches to obtain types of audit findings, and makes it easier to report waste, fraud, and abuse. It offers full mobile compatibility for easy viewing via smartphone or tablet.

Improving Information Technology Capabilities and Oversight

In 2019, we continued to expand our use of data analytics and will continue to increase the level of support our IT Unit provides to our field audit teams to sort and aggregate data and trends in a manner that enhances the audit process. Furthermore, we will continue to evaluate the state’s information technology structure for effectiveness and determine whether state systems adequately maintain the integrity of data, protect against breaches of privacy, and ensure proper safeguards are in place to protect against fraud. In 2020, we intend to add to our information technology audit capabilities with enhanced data analytics and provide our team with additional IT audit resources.

In addition, we continue to use technology to automate our internal processes in an effort to move toward paperless recordkeeping.

Continuing Profession Education and Development

In 2019, our office once again utilized significant in-house continuing education for our auditors, providing certain educational materials and programs directly rather than contracting with outside providers. This provided our staff with quality training that is more relevant and affordable, thereby saving taxpayer dollars.

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 Association (NSAA). Our state auditors and other members of our office serve on various NASACT and NSAA committees. One of our state auditors is a member of the NSAA Executive Committee. Regionally, we continue to be actively involved with the New England Intergovernmental Audit Forum (NEIAF). These affiliations enable our office to receive information affecting our profession, present educational opportunities for our employees, and provide valuable information sharing.

Our office supports and encourages our employees to serve in professional audit organizations in various capacities. A member of our management team is on the Governmental Accounting and Auditing Committee of the Connecticut Society of Certified Public Accountants (CTCPA), while one of our audit supervisors serves on the CTCPA Advisory Council. Two of our audit supervisors participated on peer review teams in Louisiana and Iowa.

The past year was one of significant change in the office of the Auditors of Public Accounts. We will continue to find new ways to improve efficiency and enhance the professional reputation our office has always enjoyed.

Participation in Legislative Public Hearings

Public Act 17-2 (Section 216) of the June Special Session required joint legislative hearings on our audit reports at the discretion of the committee chairs. Over the past few years, the state auditors and several audit staff testified before various legislative committees on the findings and recommendations in our audits. These hearings are a valuable tool for legislators to familiarize themselves with our work, and provide them an opportunity to interact with our front-line auditors to gain a more in-depth understanding of the issues raised in our audit reports. In 2019, we participated in two public forums related to issues surrounding the management of the Connecticut Port Authority. In addition, we participated in a Public Safety Committee informational forum regarding various issues at the Connecticut State Lottery.

While these public hearings offer a platform for a formal discussion of our reports, we are available to any legislator at any time to discuss our reports and the work that we do.

SECTION II

RECOMMENDATIONS

Many recommendations of a financial or internal control nature are presented in the written audit reports prepared by our office. Most of these are addressed to agency heads and stress the need for compliance with legislative policies or sound accounting and business principles. Areas encountered in which statutory revisions or additional legislative actions appear desirable are presented to the General Assembly throughout the year and in the following recommendations.

- 1. 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.**

Comment:

While Section 2-90 (g) of the General Statutes provides that state agencies “shall make all records and accounts available to them or their agents, upon demand,” we occasionally encounter resistance. Agencies often cite a concern over the confidentiality of the information. It should be noted that Section 2-90 (h) addresses this concern, in that statutory requirements of confidentiality, “shall apply to the auditors and to their authorized representatives in the same manner and to the same extent as such requirements of confidentiality and penalties apply to such state agency.”

Numerous Attorney General Formal Opinions have supported our access to records and documents, and agencies ultimately provide our office with the requested information. However, it often takes significant time and effort to obtain the requested information. These delays often inhibit us from completing our work in an efficient and timely manner.

- 2. 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.**

Comment:

In early 2017, our office began an audit of a public assistance program (SNAP) to look at payment accuracy and program eligibility. The requested data is housed with a third-party vendor through a contract with the Department of Social Services. We asked the vendor and the Department of Social Services for 3 years of payment data to determine natural patterns in the program. We also wanted to look at the data for unusual transactions.

We were unsuccessful in our attempts to obtain claims data related to the program's payments. The vendor informed us that it would not provide the requested data without a contract change order and payment for the production of the data. We do not believe there is any basis for the state or its agents to pay for its own data.

All state contracts currently include a provision that allows our office and the contracting state agency to monitor and audit the contract. Many vendors often impede agency access to information, citing confidentiality and proprietary concerns. It is troubling that vendors are withholding the state's information from the contracting state agency and our office. We are also concerned that if an agency were to terminate a contract with a vendor, there may be impediments to accessing the state's data, which could affect the operation of the program. Lastly, the contract in question included several performance goals. Without complete and accurate payment data, the agency has no way to determine whether the vendor actually met its performance goals.

The General Statutes and state contracting language should be strengthened to grant state agencies and our office unfettered access to the state's data and contract-related information.

- 3. 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.**

Comment:

Section 2-90 (c) of the General Statutes authorizes the Auditors of Public Accounts to audit the “books and accounts” of entities within its jurisdiction.

This terminology seems to refer to accounting records and does not align with expanded audit scopes utilized during performance, information technology, and other types of audits and reviews that focus on agency operations. The General Assembly should consider adding “records of operations and activities, systems, and data” to the list of items subject to audit.

- 4. 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.**

Comment:

Section 4-215 of the General Statutes directs the Office of Policy and Management (OPM) to notify the Auditors of Public Accounts of any agency’s request for a sole source procurement of audit services valued between \$20,000 and \$50,000. Section 4-216 provides for a similar process for all contracts exceeding \$50,000.

However, these provisions only apply to services engaged through personal service agreements. Statewide contract awards exist that allow agencies to engage audit services without the need for a personal service agreement and without a sole source procurement.

An overarching provision requiring all state agencies to notify the Auditors of Public Accounts of the intent to seek audit services would better serve the goal of avoiding duplication and possibly reduce costs. When OPM has advised our office of requests for audit services, we have always promptly replied.

5. **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.**

Comment:

In May 2017, our office began an audit of a school that we believed was a private provider of special education services. The school challenged our authority to conduct the audit, and we sought advice from the Office of the Attorney General. In an informal opinion dated December 4, 2019, the Office of the Attorney General indicated that our office may want to pursue clarification of Section 10-91g for the following reasons:

1. A provider may be receiving certain state or local funds indirectly. Certain school districts may have entered into settlement agreements that reimbursed the parents for services, rather than pay the school directly.
2. A provider may claim that it is not a private provider of special education services because that term is not defined within Section 10-91g of the General Statutes.

6. **The General Assembly should consider amending all sections of the General Statutes that contain any reference to “a separate, nonlapsing account within the General Fund,” and should consider drafting any future legislation accordingly. This would ensure consistency between statutory requirements and the state’s current accounting practices in which the Federal and Other Restricted Accounts Special Revenue Fund is used to account for such funds.**

Comment:

Prior to the 2003 implementation of the state’s Core-CT accounting system, the state’s General Fund was used for the accounting of budgeted and private restricted funds. However, after the implementation of Core-CT, these funds were segregated in the system through the creation of the General Fund (11000), which is used for the state’s general operations, for which the funds commonly lapse at fiscal year-end. The system also has a Federal and Other Restricted Accounts Special Revenue Fund (12060) that is actually used to account for the funds reflected in the language of current law. Such a change would ensure consistency between statutory language and current accounting practices, and avoid instances of noncompliance.

- 7. 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.**

Comment:

The Office of Policy and Management (OPM) authorizes the surplus of real property that state agencies intend to vacate. The Department of Administrative Services (DAS) is responsible for disposing of real property that OPM has authorized for surplus. However, unless OPM transfers custody of the vacant property to DAS, the custodial agency bears budgetary responsibility for the costs of maintaining or repairing a vacant property. Under this arrangement, the custodial agency may seek to limit the costs to maintain a vacant property, and DAS is not accountable for extended periods of vacancy.

Extended periods of vacancy result in extra costs to the state, including maintenance costs such as heating, cooling, and landscaping. Vacant properties also become dilapidated, resulting in repair costs and reduced value. Dilapidated properties also require significant investment, which may limit the number of qualified buyers.

Setting deadlines for specific actions in the surplus process would require DAS to prioritize the disposal of surplus real property. Establishing specific time limits for DAS to order appraisals, communicate offers of conveyance to municipalities, and prepare the first request for proposal would expedite the surplus process, reduce extended periods of vacancy, and limit costs to the state.

- 8. The General Assembly should consider amending statutory provisions addressing Bradley International Airport law enforcement services in order 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.**

Comment:

Public Act 09-07 (Section 21) requires the Department of Transportation to reimburse the Department of Public Safety for all costs associated with Bradley International Airport law enforcement services from the Bradley Enterprise Fund. 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...” However, Bradley International Airport now operates differently than it did when the legislation was enacted. For example:

- The Connecticut Airport Authority administers Bradley International Airport rather than the Department of Transportation.
- The Department of Public Safety became the Department of Emergency Services and Public Protection effective July 1, 2011.
- The Department of Emergency Services and Public Protection merged Troop W into Troop H, effective March 9, 2012.
- The Bradley Enterprise Fund, established under Section 15-101p of the General Statutes, is inactive. The Connecticut Airport Authority reimburses the Department of Emergency Services and Public Protection for Bradley International Airport law enforcement services.

Public Act 09-07 (Section 21) requires the reimbursement of all costs associated with Bradley International Airport law enforcement services. However, reimbursements for these services are limited to payments allowable under the airport’s federally-approved airport security program. In practice, the reimbursements are limited to the amounts included in Bradley International Airport’s budget for law enforcement services.

Our office is required to audit the reimbursements on a biennial basis. However, our office already audits the Connecticut Airport Authority and the Department of Emergency Services and Public Protection under Sections 1-122 and Section 2-90 of the General Statutes. Additionally, these reimbursements are low-risk, as they are internal to the state. Taking that into consideration, conducting a separate audit of these reimbursements does not appear to be an efficient use of state resources.

9. **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.**

Comment:

Generally Accepted Governmental Auditing Standards (GAGAS) require auditors to maintain independence when conducting audits. More specifically, Section 3.30f requires an evaluation of the threat of “auditor’s taking on the role of management or otherwise performing management functions on behalf of the audited entity, which will lead an auditor to take a position that is not objective.”

Section 31-426 (a) requires the Connecticut Retirement Security Authority to submit an annual report of activities, receipts and disbursements, and projected activities of the authority for the following fiscal year, subject to approval by the Auditors of Public Accounts.

Section 31-426 (b) provides that 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.” The Auditors of Public Accounts “may prescribe methods of accounting and the rendering of periodical reports in relation to projects undertaken by the Authority.”

Changes to Section 31-246 would satisfy independence concerns, as follows:

- Section (a), remove “and shall be subject to approval by the Auditors of Public Accounts.”
- Section (b), remove “...and may prescribe methods of accounting and the rendering of periodical reports in relation to projects undertaken by the authority.”

Technical Corrections and Other Matters

- a. 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.

- b. 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.”

Section 8-260 of the General Statutes states that for audit requirements of the quasi-public Connecticut Housing Finance Authority, “The accounts of the authority shall be subject to annual audits by the State Auditors of Public Accounts.”

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 sections 32-42, 8-260, and 15-120kk should be amended or removed to reflect that change.

- c. Section 1-122 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.

Recently Adopted Recommendations

- a. 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 service 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 Sec. 104)

Note: While Public Act 19-117 did not fully address our recommendation, it implemented important reporting and transparency to the competitive bidding process. The act requires the OPM secretary to post any approved personal service 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.

- b. 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 Sec. 1)
- c. 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 Sec. 2)
- d. 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 Sec. 3)
- e. 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 Sec. 4 and 5)

- f. 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 Sec. 23)
- g. 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 Sec. 6)
- h. 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 if the Auditors of Public Accounts could provide this work. (2018 PA 18-137 Sec. 9)
- i. 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 Sec. 25)
- j. 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 Sec. 10)
- k. 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 Sec. 24)
- l. 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 should also 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 Sec. 8 and 26)
- m. 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 Sec. 2)
- n. 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 Sec. 11)

- o. 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)
- p. 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 Sec. 4)
- q. 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 Sec. 7)
- r. 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 Sec. 27)
- s. 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 Sec. 1)
- t. 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 Sec. 1)
- u. Amend the Statutory Provisions of the State Whistleblower Law to include Probate Courts. (2017 PA 17-136 Sec. 1)