



2025

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
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HARTFORD, CONNECTICUT 06106-1559

CRAIG A. MINER

January 30, 2026

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 2025, our office continued to implement improvements in information technology, communications, and our audit process. We also achieved a high level of productivity, issuing 46 reports in 2025, 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 40 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 2025, which covered the one-year period of July 1, 2024 through June 30, 2025. 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 in 2028.

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 year ended June 30, 2025.

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

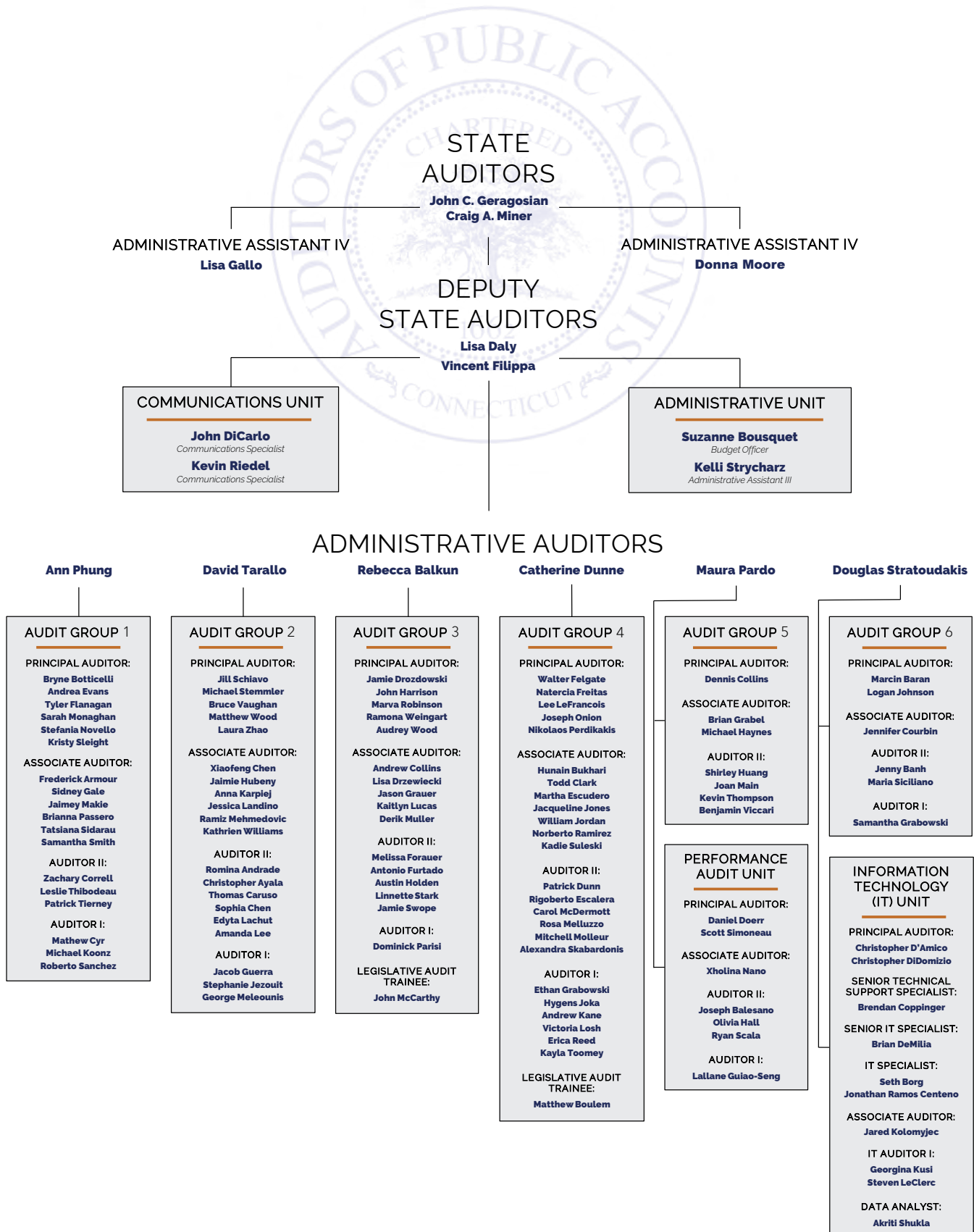


Craig A. Miner
State Auditor

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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>	36
6. <i>The General Assembly should consider amending Sections 4-216 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>	37
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ORGANIZATIONAL STRUCTURE





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 a seven-member Performance Audit Unit and a ten-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 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). Sixty-seven members of our audit staff possess advanced degrees and 51 members met relevant professional certification requirements.

AUDITING STATE AND QUASI-PUBLIC AGENCIES AND OTHER REVIEWS

During 2025, our auditors completed 46 audits of state and quasi-public agencies and made 366 audit recommendations. During the past calendar year, these agencies have implemented approximately 42% 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, State Comptroller, clerks of the House and Senate, Government Oversight Committee, and 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 2025 with this office and the State Comptroller, in accordance with Section 4-33a of the General Statutes, disclosed approximately **360 losses**, primarily through theft, vandalism, and inventory shortages involving an **aggregate loss of over \$3.3 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 Comptroller and the Treasurer. We audited the financial statements of the Office of the Treasurer for the fiscal year ended June 30, 2025 and issued our audit opinion on December 31, 2025, 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, 2025 in February, as presented by the Office of the State Comptroller in the state's [Annual Comprehensive Financial Report \(ACFR\)](#). In addition, during March 2025, our office issued its annual [Statewide Single Audit](#) for the State of Connecticut covering the fiscal year ended June 30, 2024. This report included the audited financial statements presented in the state's 2024 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 **\$14.3 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 2025, 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.

Coordination with Federal, State, and Local Officials

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 federal 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 **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 and quasi-public agencies, including performance audits, to determine program efficiency and effectiveness and information technology systems audits to evaluate the various 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 work papers for APA management 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, the Government Oversight 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 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*

2025 AUDIT REPORTS

Below is a list of audit reports released by our office in 2025. Also included are the number of recommendations contained in each report.

Departmental Audits

RECOMMENDATIONS

	Issue Date	Current Report	Prior Report	Implemented
General Government				
State Comptroller - State Employee and Retiree Healthcare and Other Benefits	01/08/25	4	0	0
Office of Policy and Management	01/28/25	2	3	3
Office of the Attorney General	03/19/25	1	6	6
State Comptroller - Departmental Operations	04/08/25	2	2	1
Department of Revenue Services	05/21/25	10	11	3
State Elections Enforcement Commission	07/22/25	8	7	3
Offices of the Governor and Lieutenant Governor	10/02/25	3	1	1
Office of Governmental Accountability	11/18/25	2	1	0
Regulation and Protection				
Department of Emergency Services and Public Protection	06/03/25	14	11	2
Military Department	08/12/25	5	1	1

Departmental Audits (continued)

RECOMMENDATIONS

	Issue Date	Current Report	Prior Report	Implemented
Conservation and Development				
Department of Energy and Environmental Protection	12/10/25	17	24	8
Health				
Department of Mental Health and Addiction Services	05/20/25	13	18	7
Department of Public Health	09/17/25	14	13	4
Office of Health Strategy	12/04/25	4	5	2
Department of Veterans Affairs	12/16/25	6	6	1
Transportation				
Department of Transportation	09/09/25	7	5	3
Human Services				
Department of Aging and Disability Services	01/23/25	3	1	0
Department of Social Services	04/30/25	25	27	6
Department of Children and Families	05/28/25	18	22	8
Department of Aging and Disability Services	12/17/25	5	3	2

Departmental Audits (continued)

RECOMMENDATIONS

	Issue Date	Current Report	Prior Report	Implemented
Education				
University of Connecticut	06/16/25	7	22	16
Connecticut State University System Office	08/27/25	6	6	2
Office of Early Childhood	08/28/25	15	18	6
Connecticut State Library	10/07/25	5	5	1
Southern Connecticut State University	11/05/25	14	11	4
Eastern Connecticut State University	11/25/25	11	7	0
Judicial and Corrections				
Department of Correction	07/29/25	18	21	5
Legislative				
Joint Committee on Legislative Management	04/22/25	3	1	0
Quasi-Public Agencies				
Connecticut Health and Educational Facilities Authority	02/25/25	0	0	0
Connecticut Housing Finance Authority	08/14/25	0	1	1
Connecticut Paid Leave Authority	08/26/25	0	4	4
Connecticut Airport Authority	09/04/25	1	1	1
Connecticut Innovations, Incorporated	10/07/25	3	3	2
Total Recommendations – Departmental Audits		246	267	103

Other Audits

RECOMMENDATIONS

	Issue Date	Current Report	Prior Report	Implemented
Statewide Audits				
State of Connecticut – Federal Single Audit	03/27/25	44	50	20
Performance Audits and Special Reviews				
Connecticut State Colleges and Universities Executive Leadership Spending	01/30/25	4	NA	NA
Protective Services for the Elderly (Follow-Up)	02/06/25	20	47	27
Department of Economic and Community Development - Annual Report Evaluation	06/17/25	1	0	0
Department of Children and Families' Response to Children Missing from Care	06/25/25	17	NA	NA
Division of Criminal Justice's Prosecutor-Led Diversion Practices for Family Violence Offenders	07/09/25	6	NA	NA
Private Providers of Special Education	09/10/25	22	3	3
Financial Statement Audits*				
Charter Oak State College Foundation, Inc.	01/15/25	0	3	3
State Comptroller - State Financial Operations	03/27/25	5	3	1
State Comptroller - Budgetary/Statutory Basis Annual Report	11/28/25	1	2	2
State Treasurer - State Financial Operations	12/31/25	0	0	0
Total Recommendations – Other Audits		120	108	56
Total Recommendations – All Audits		366	375	159

* We also performed financial statement audits at the University of Connecticut and the University of Connecticut Health Center.

42% 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 246 recommendations appearing in our departmental audit reports follows:

Classification of 2025 Audit Recommendations

Internal Control Recommendations

Payroll and time and attendance	37
Property control/equipment/software/supplies/fine arts inventories	37
Personnel administration	22
Purchasing of goods and/or services, P-Cards, etc.	15
Grantee/subgrantee/borrower/contract monitoring	10
All other internal control recommendations	64
TOTAL INTERNAL CONTROL RECOMMENDATIONS	185

Compliance Recommendations

Reporting laws and regulations	12
Payroll and personnel laws/regulations/policies and collective bargaining agreements	12
Miscellaneous regulations and/or policies	12
Purchasing laws and regulations	6
All other compliance recommendations	7
TOTAL COMPLIANCE RECOMMENDATIONS	49

Miscellaneous Recommendations

Information technology	6
Inefficient administrative practices	3
All other miscellaneous recommendations	3
TOTAL MISCELLANEOUS RECOMMENDATIONS	12

TOTAL DEPARTMENTAL AUDIT RECOMMENDATIONS

246

In addition to the departmental audit recommendations, our office issued a Statewide Single Audit Report, which contained 44 audit recommendations calling for various improvements in controls over state-administered federal programs and compliance with related laws and regulations. Our office completed six financial statement audits, which identified certain weaknesses or deficiencies in internal controls. We also issued six 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 other reviews. On June 25, 2025, we released our performance audit on the [Department of Children and Families' \(DCF\) Response to Children Missing from Care](#), which contained 17 recommendations for improvement related to DCF's reporting, locating, and monitoring policies and procedures. On July 9, 2025, we released our performance audit on the [Division of Criminal Justice's \(DCJ\) Prosecutor-Led Diversion Practices for Family Violence Offenders](#), which contained six recommendations for improvement in DCJ's controls and practices, and to advocate for certain legislation related to its authority. On February 6, 2025, we released a follow-up review of the [Protective Services for the Elderly](#) performance audit. The [initial report](#) included 47 recommendations to help protect elderly Connecticut residents. The follow-up review revealed that the related agencies implemented or are in the process of implementing many of our recommendations.

Our office is required to conduct audits of certain private education providers in Connecticut in accordance with Section 10-91g of the General Statutes. On September 10, 2025, we released our performance audit under this authority, which focused on the operations of four private providers for school year 2022-2023 and a non-approved private provider for school year 2023-2024. This performance audit on the [Private Providers of Special Education](#) disclosed 22 recommendations related to contractor billing, service delivery, noncompliance with statutes and standards, opportunities to align with quality management practices at the private providers, and a variety of issues at the non-approved private provider.

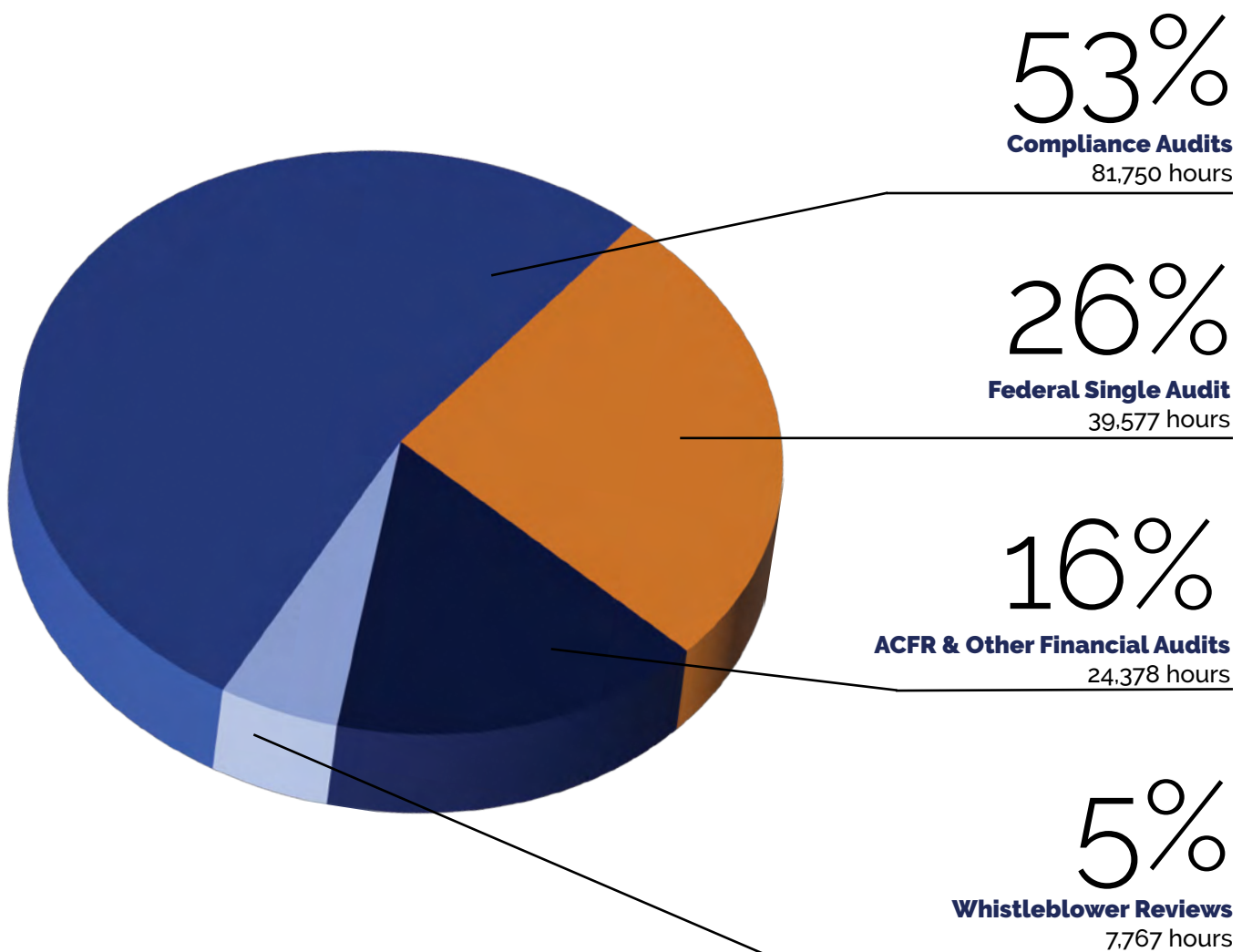
Section 2-90c of the General Statutes requires the APA to evaluate the Department of Economic and Community Development's (DECD) annual report, and management practices and operations regarding the ease or difficulty for taxpayers to comply its incentive program requirements. It also requires our office to suggest recommendations for improving the administrative efficiency or effectiveness of the incentive programs. On June 17, 2025, we released our [Evaluation of the DECD Annual Report](#) for the fiscal year ended June 30, 2024, 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 one recommendation related to inaccurate reporting.

On January 30, 2025, we released our report on a special review of [Connecticut State Colleges and Universities \(CSCU\) Executive Leadership Spending](#), which presented four recommendations including that CSCU update its Purchasing Card Policy and Procedures Manual to specify guidelines for senior leadership and address permitted business meal tipping. We also recommended that CSCU ensures employees perform and enforce monitoring measures, and the Board of Regents of Higher Education periodically review executive leadership activities.

AUDIT HOURS

During the fiscal year ended June 30, 2025, our office expended 153,472 audit hours. The following chart provides a breakdown of these audit hours:

Actual Audit Hours For FYE 2025



Our federal Single Audit work generated approximately \$1.9 million in costs eligible for federal reimbursement to the state's General Fund during fiscal year 2025. 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, 2025, we evaluated 245 complaints filed with our office under the state’s whistleblower act.

The Whistleblower Act

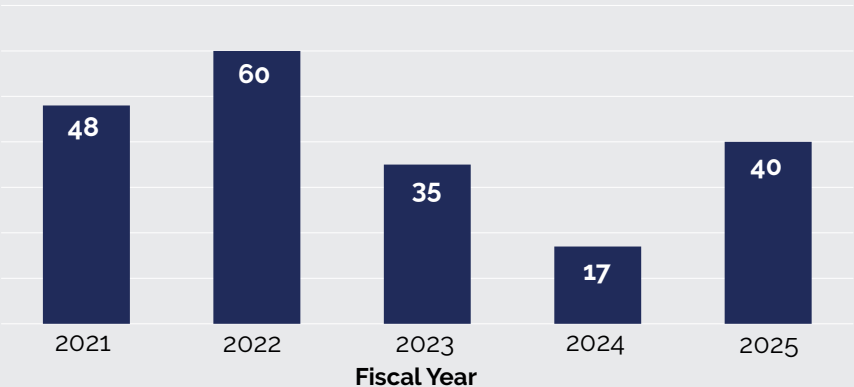
Section 4-61dd of the General Statutes, known as the Whistleblower Act, allows our office to receive complaints from anyone having knowledge of any matter involving corruption, unethical practices, violations of state laws or regulations, mismanagement, gross waste of funds, abuse of authority, or danger 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, 2025, we received and evaluated 245 complaints. We handled 40 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 205 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 27, 2025 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, including the complaint, are considered exempt records and are exempt from disclosure under the Freedom of Information Act statutes. A summary of the whistleblower complaints we reviewed during fiscal year 2025, as compared to preceding fiscal years, follows:

Whistleblower Complaints Reviewed by Fiscal Year



2025 WHISTLEBLOWER SUMMARY

The following is a summary of complaints received during fiscal year 2025 and the action taken thereon:

Year-Over-Year Comparison

	2023- 2024	2024 - 2025
Total Complaints Received	196	245

Whistleblower Complaints		
Complaints Closed as of June 30	6	11
Complaints Under Review as of June 30	11	29
Total Whistleblower Complaints Recorded	17	40
Closed Whistleblower Complaints		
Fiscal Year 2025	-	11
Fiscal Year 2024	6	8
Fiscal Year 2023	14	16
Fiscal Year 2022	16	7
Fiscal Year 2021	3	-
Total Whistleblower Complaints Closed	39	42

Rejected Whistleblower Complaints		
Reason for Rejection		
Handled as part of scheduled audit	34	49
Not related to a state or quasi-public agency	61	50
Other available remedies	48	53
Other complaints have greater priority	7	7
Better investigated by another agency	29	46
Not timely	-	-
Total Rejected Whistleblower Complaints Recorded	179	205

Summary of Recorded Whistleblower Matters

Month
Received

Date Reported to
Attorney General

Administrative Services

Exam points for military veterans	01/25	*
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Agriculture

Improper investigation	08/24	08/21/25
Improper maintenance of records	04/25	11/19/25
Improper investigation	05/25	*

Children and Families

Overtime and safety concerns	06/25	*
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Comptroller

Reemployed retiree benefits	07/24	07/01/25
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Connecticut Innovations

Improper monitoring of contracted hiring goals	08/24	10/02/25
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Consumer Protection

Cannabis program and contractor concerns	01/25	*
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Economic and Community Development

Monitoring grantee's use of funding**	09/24	*
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Recorded Whistleblower Matters (continued)

Month
Received

Date Reported to
Attorney General

Emergency Services and Public Protection

Improper investigation	07/24	12/19/25
Extended leave and unqualified employee	09/24	*

Energy and Environmental Protection

False overtime reporting	07/24	04/07/25
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Human Rights and Opportunities

Hiring, telecommuting, and overtime concerns	03/25	10/14/25
Management concerns	03/25	09/05/25
Various concerns	05/25	*

Judicial

Various concerns with hiring and staff oversight	03/25	*
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Labor

Remanded cases	01/25	*
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Library

Grantee's services	03/25	08/21/25
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Medical Examiner

Case assignment and toxicology reports	05/25	*
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Recorded Whistleblower Matters (continued)

Month
Received

Date Reported to
Attorney General

Mental Health and Addiction Services

Timekeeping system concerns	11/24	*
Misuse of funds by a large state contractor**	08/24	*

Military

Improper clearing of land	03/25	*
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Motor Vehicles

Monitoring of license plate delivery	08/24	09/11/25
Background checks for driving school instructors	03/25	11/03/25

Policy and Management

Failure to follow procedures	11/24	*
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Public Health

Revocation of a license	07/24	02/21/25
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Social Services

Failure to properly report a data breach	08/24	08/27/25
Supplemental nutrition assistance irregularities	08/24	05/23/25
Vendor not properly paying care providers	09/24	*

Recorded Whistleblower Matters (continued)

Month
Received

Date Reported to
Attorney General

State Colleges and Universities

Email access concerns	07/24	05/20/25
Improper monitoring of work time and nepotism	10/24	07/01/25
Second job interfering with state job	10/24	01/20/26
Hiring concerns	08/24	08/25/25
Employee not working hours	08/24	10/21/25

Technical Schools

Management concerns	07/24	*
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Transportation

Improper equipment trade-in procedures	09/24	04/03/25
Various concerns	08/24	*

University of Connecticut

Grant funding and payment concerns	03/25	*
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University of Connecticut Health Center

Contract irregularities	02/25	04/01/25
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Veterans' Affairs

Abuse of telecommuting benefit	08/24	08/25/25
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* Matters currently under review

** Matter involving multiple agencies including Judicial, Children and Families, Early Childhood, and Policy and Management

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 2025, 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 first 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 lead on the State of Iowa review, and some of our auditors volunteered to participate in the 2026 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 2025, which covered the one-year period of July 1, 2024, to June 30, 2025. 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 2025 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 2024 Single Audit of the State of Connecticut. While this federal review did not cite any audit deficiencies, the reviewer informally conveyed four 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 began to implement these improvements.

Our next external peer review, covering the one-year period ending June 30, 2028, will be conducted in the summer of 2028.

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, 2025.

RECENT LEGISLATIVE CHANGES

During the 2025 legislative session, the General Assembly passed [Public Act 25-147](#), An Act Concerning the Timing and Scope of Audits by the Auditors of Public Accounts. The act gave the Government Oversight Committee greater oversight of APA audits. Specifically, the act:

- Required the APA to provide the committee a proposed annual schedule of audits to be conducted over the following fiscal year.
- Required state or quasi-public agencies subject to APA reports that contain other than minor or technical violations of state statute or regulation to report the status of their corrective action to the APA, Governor, and legislature within six months after report issuance. The committee may request the APA to verify any matter in the corrective action report. The APA must respond to the committee within 60 days.
- Allowed the committee to request the APA to perform a limited performance engagement within available appropriations. The APA must respond whether it will perform the engagement within 60 days. If the APA intends to perform the audit, it must include the suggested scope and schedule for the engagement.
- Required the APA to submit its reports to the committee.

[Public Act 23-197](#) 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).

RECENT LEGISLATIVE CHANGES (continued)

- 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 2025

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 data system access is limited to authorized users. We conducted multiple new general control audits of state systems and data centers this year, which will be released in the upcoming year.

Since centralizing and automating much of our data collection and analysis of state agency financial information, our IT Unit provided additional resources to our auditors to improve their data analytics tools and achieve efficiency and reliability. Since hiring a data analyst to expand capacity, our IT Unit created a series of data dashboards that provide a high-level and visual summary to assist auditors with conducting risk assessments, identifying anomalies, and making targeted testing selections.

Migrating to our own Microsoft 365 environment with a new domain (ctauditors.gov) in 2023, allowed us better administration of our file storage, security, communications platforms, and other custom applications. Since then, the IT Unit made many enhancements to our intranet portal that contains various audit and employee resources. Most importantly, our IT Unit worked with a technology partner to configure and customize Microsoft SharePoint to serve as our document management solution. In late spring of 2025, our new Connecticut Audit Management (CAM) system was introduced to our auditors to use on new assignments, allowing our office to begin phasing out our previous auditing software and eliminate annual licensing fees.

In September, our IT Unit presented on the implementation of our new platform at the National State Auditors Association Information Technology Conference in Saint Paul, Minnesota. Our team received positive feedback and interest from our audit colleagues from several state auditing offices across the country.

We will continue to expand the use of our technology and data specialists in our audit work and oversight of the state's IT environment.

Our management team continued to find new ways to make our operations more efficient and enhance our professional reputation. In 2025, our office continued to implement improvements in information technology, communications, and our audit process.

DEVELOPMENTS IN 2025 (continued)

Communications

Our Communications Unit continues to enhance how we engage with state government, the public, and our employees. The unit's changes to our audit report format and summaries continue to bring more attention to our work. The unit's recent work includes modernizing our internal audit manual and strengthening recruitment. Our efforts in updating the look and feel of our reports, job descriptions, and recruiting brochures, were featured during a May 2025 presentation to the National Association of State Auditors, Comptrollers and Treasurers' Communications Information Sharing Group.

The Communications Unit delivered a comprehensive suite of materials—including detailed overviews and video tutorials—to support staff learning and adoption of the new audit document management system. In September, the Communications Unit presented at the 2025 National State Auditors Association (NSAA) Information Technology Conference in St. Paul, Minnesota. The presentation focused on our new audit report format (2023), highlighting our graphic design strategy, report flow, and construction of our report template.

In addition, the Communications Unit continued its work with the IT Unit to modernize the APA website and intranet. The public website will include enhanced features and resources. We are refining our intranet site to improve employee access to key administrative and audit information.

Overall, these initiatives reflect an integrated approach to communication, modernization, and internal support. They strengthen public outreach and improve internal and external access to information.



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 amending Section 4d-9 of the General Statutes to clarify that the annual comprehensive financial review of the Technical Services Revolving Fund is performed as part of the audit of the State Comptroller's Annual Comprehensive Financial Report.

Comment:

This change would align the statutory requirement to current practice. The Auditors of Public Accounts perform the annual comprehensive financial review of the Technical Services Revolving Fund as part of the audit of the State Comptroller's Annual Comprehensive Financial Report.

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 State Comptroller does not directly participate in the audit.

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 Section 4-216 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 upon our request. 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

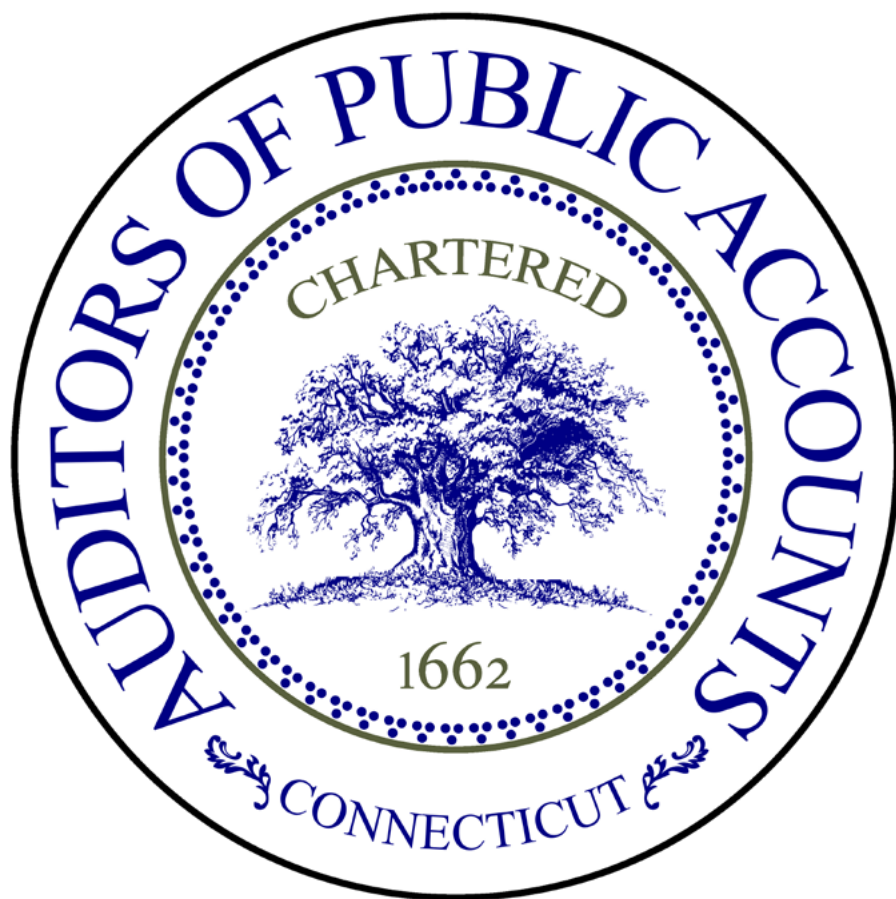
The General Assembly should consider amending Section 1-123 of the General Statutes to clarify when quasi-public agencies must submit required annual and quarterly reports.

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 all sections of the General Statutes that contain any reference to "a separate, non-lapsing account within the General Fund," and should consider drafting any future legislation accordingly. (2025 PA 25-110 Sections 1 through 121)
2. 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)
3. 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)
4. 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)
5. 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)
6. 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)
7. 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)
8. 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)

RECENTLY ADOPTED RECOMMENDATIONS (continued)

9. 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)
10. 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)
11. 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)
12. 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)
13. 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)
14. 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)
15. 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)

16. Section 32-42 of the General Statutes states that, for audit requirements of the quasi-public

RECENTLY ADOPTED RECOMMENDATIONS (continued)

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 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.

17. 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)

18. 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)

19. 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)

20. 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.

21. 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)
22. 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)
23. 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)
24. 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)

25. 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)
26. 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)
27. 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)
28. 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)
29. 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)
30. 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)
31. 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)

32. 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)
33. 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)
34. 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)
35. 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)
36. 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)
37. 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)
38. 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)
39. The General Assembly should consider clarifying whether the State Fund Commission that administers the Soldiers', Sailors' and Marines' Fund is a public agency subject to freedom of information laws. (2017 PA 17-189 Section 1)
40. The General Assembly should amend the Statutory Provisions of the State Whistleblower Act to include Probate Courts. (2017 PA 17-136 Section 1)