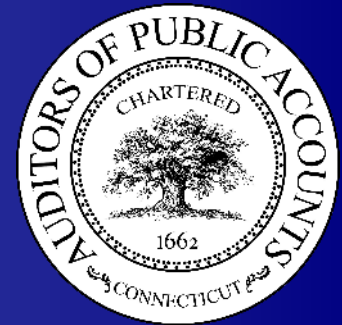
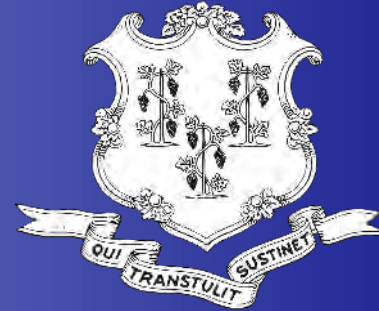


# **Auditors of Public Accounts:** Our Role in Connecticut Government



STATE OF CONNECTICUT  
Auditors of Public Accounts

**John C. Geragosian**  
*State Auditor*

**Craig A. Miner**  
*State Auditor*

# State Auditors



**John C. Geragosian**  
*State Auditor*

State Auditor since 2011

State Representative from 1995 to 2011

Chaired Appropriations Committee 2009 to 2011



**Crag A. Miner**  
*State Auditor*

State Auditor since April 2024

State Senator from 2017 to 2022

Chaired Screening Committee

# History of the APA



Origins trace back to 1662 –  
*114 years before the United States  
declared its independence in 1776!*

- Connecticut granted autonomy in famous charter hidden in the Charter Oak
- 1786 - moved under State Comptroller
- 1937 - made a legislative agency



***The Charter Oak**, oil on canvas, Charles De Wolf Brownell,  
1857. Wadsworth Atheneum*

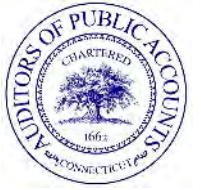
# Mission/Duties



- Provide independent, unbiased, and objective opinions and recommendations on state operations and the effectiveness in safeguarding resources
- Determine whether state and quasi-public agencies **comply with state and federal law**
- Evaluate state agencies' economy, efficiency, and effectiveness in using available resources
- Determine whether the state's information systems are operating effectively and securely
- Investigate whistleblower complaints



# The Office



- 2 State Auditors (*Not of the same political party*)
- 2 Deputy State Auditors
- 6 Administrative Auditors
- 123 Total Employees
- Performance Audit Unit
- Information Technology Audit Unit



John C. Geragosian  
State Auditor



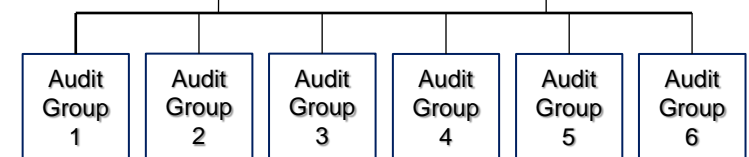
Clark J. Chapin  
State Auditor



Lisa Daly  
Deputy State Auditor



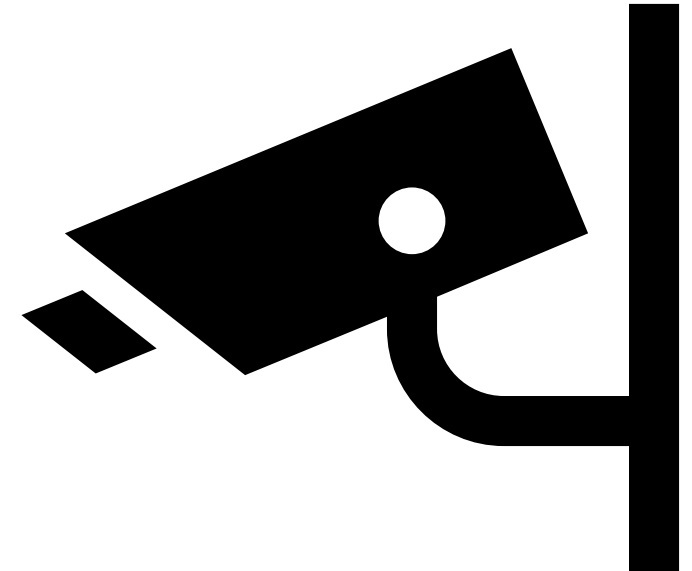
Vincent Filippa  
Deputy State Auditor



# Your Eyes and Ears

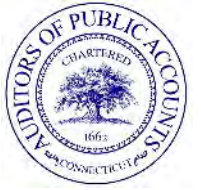


- Several of our audit teams are permanently located within the larger state agencies
- We have unlimited access to the state's accounting and human resources systems
- We conduct large and small reviews on behalf of legislators



**“We are working for you.”**

# Types of Audits



## Compliance/Departmental Audits

Each state and quasi-public agency is audited approximately every two years

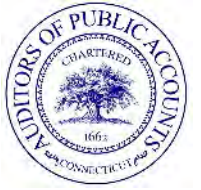
### PURPOSE OF THESE AUDITS

- Determine whether agencies are following laws, regulations, internal policies, and prudent business practices
- Detect and prevent waste, fraud, and abuse

### 2022 AUDIT WORK

- Completed 41 audits
- Made 429 recommendations in our audit reports
- Agencies implemented approximately 39% of our recommendations

# Types of Audits



## Federal Single Audit

Focuses on federal grant funds

### PURPOSE OF THIS AUDIT

- Helps ensure program funds are accounted for, spent appropriately, and that state agencies followed program rules

### FEDERAL FUNDS

- The State of Connecticut expended \$18.4 billion in federal financial assistance for FYE June 30, 2021
- The above number includes \$7 billion in COVID-related funding

# Types of Audits



## State Comptroller's Annual Comprehensive Financial Report (ACFR) Audit of the state's financial statements

### PURPOSE OF THIS AUDIT

- Wall Street investors use this report to verify the state's financial position
- Excellent resource to learn about state spending, debt, and investments

# Types of Audits



## Performance Audits

Determine effectiveness in achieving expressed legislative purposes

### PURPOSE OF THESE AUDITS

Provide objective analysis to assist management in using information to:

- Improve program performance and operations
- Reduce costs
- Facilitate decision-making by parties with responsibility for overseeing or initiating corrective action
- Contribute to public accountability

# Types of Audits



## Information Technology Audits

Focus on the state's information systems

### PURPOSE OF THESE AUDITS

- Determine whether the state's information systems are operating effectively and securely
- Assess design of controls in accordance with the National Institute of Standards and Technology (NIST)
- Review state data centers, including higher education and the Core-CT system

# Special Reviews

---



- Department of Community and Economic Development Annual Reports
- Private Special Education Providers
- Sandy Hook Workers Assistance Program



# Audit Reports

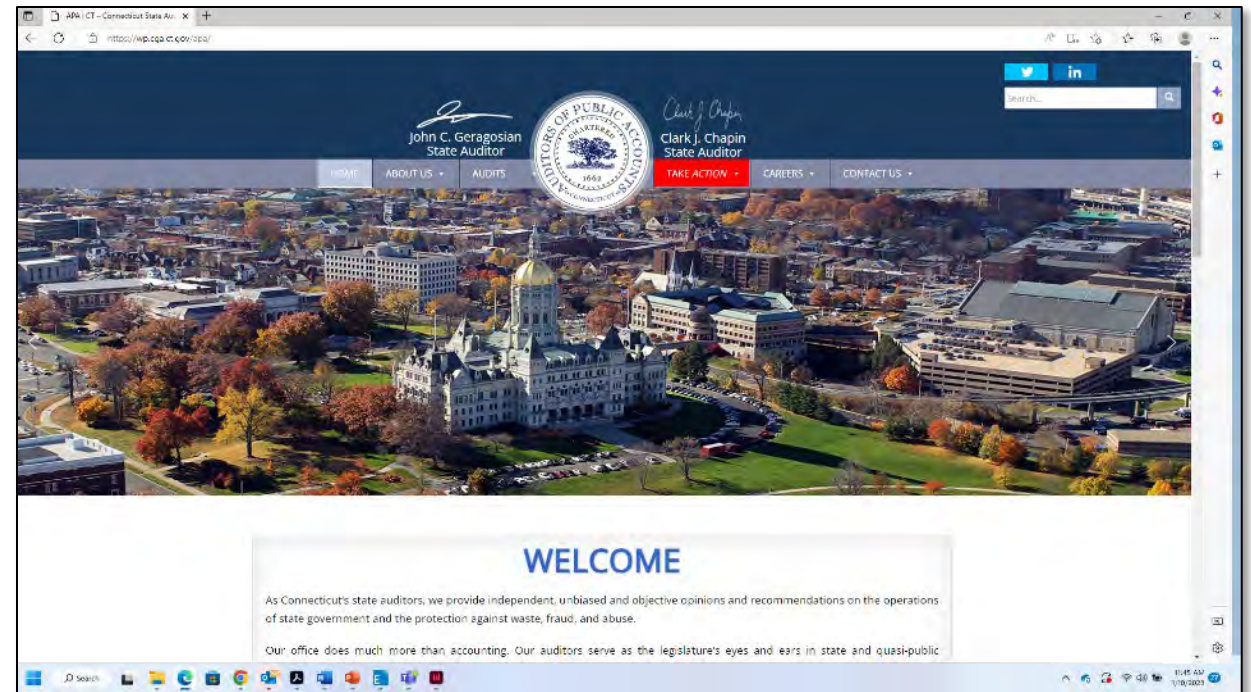


We distribute reports directly to:

- All legislators and staff
- Various state officials
- News media
- The public

All reports are posted on our website:

[www.cga.ct.gov/apa](http://www.cga.ct.gov/apa)



# Agency Reporting Requirements

---



Connecticut General Statutes 4-33a requires state and quasi-public agencies to promptly notify the Auditors of Public Accounts and the State Comptroller of:

1. Unauthorized, illegal, irregular or unsafe handling or expenditure of state or quasi-public agency funds
2. Breakdowns in the safekeeping of any other state or quasi-public agency resources
3. Breach of security, as defined in section 36a-701b
4. Contemplated action to do the same within their knowledge

# Agency Reporting Requirements (continued)



Our office aggregates these reports and submits them monthly to the:

- Governor
- Clerks of House and Senate



# Our Reporting Requirements

---



Per Connecticut General Statutes 2-90(e), action must be taken when our office finds:

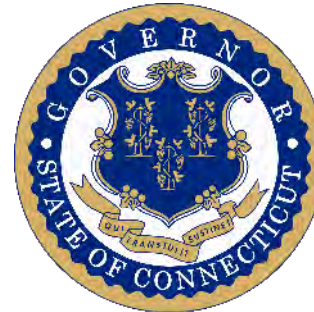
- Unauthorized, illegal, irregular, or unsafe handling or expenditure of state or quasi-public agency funds
- Breakdown has occurred or is contemplated in the safekeeping of any resources of a state or a quasi-public agency

# Our Reporting Requirements (continued)



Upon such findings, our office is required to report them to the:

- Governor
- State Comptroller
- Clerks of the House and Senate
- Attorney General



# Whistleblower Act



Connecticut General Statutes 4-61dd states anyone may submit a complaint to the APA concerning matters involving...

- Corruption
- Unethical practices
- Violations of state laws or regulations
- Mismanagement
- Gross waste of funds
- Abuse of authority
- Danger to public safety

...occurring in any state or quasi-public agency or large state contractor (contracts valued at \$5 million or more)

# Whistleblower Complaints



- We review these matters and report our findings and recommendations to the Attorney General
- Our office often reports on whistleblower investigations in agency audits
- The Office of the Attorney General may conduct its own investigation or concur with ours
- In certain cases, the State Auditors and Attorney General have issued joint public reports (Criminal Justice Information System CJIS)





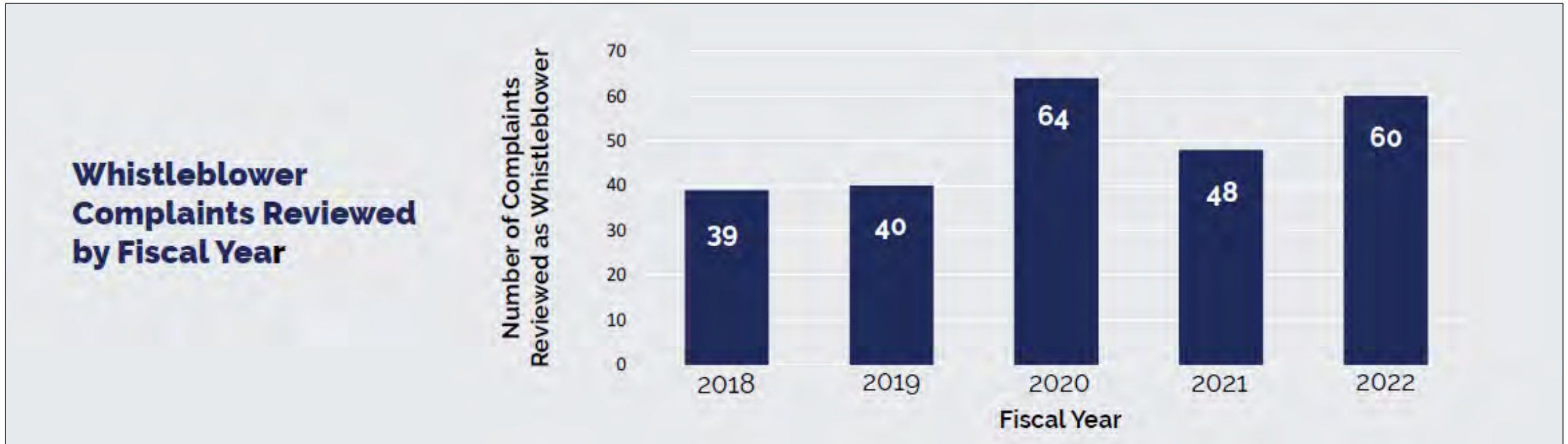
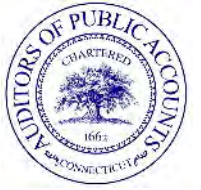
# “Rejected” Whistleblowers

Our office can “reject” certain whistleblower complaints. CT General Statutes 4-61dd(b)(1) allows some discretion and ability to refer complaints to other/appropriate enforcement authorities if:

- There are other available remedies that the complainant can pursue
- Complaint is better suited for investigation or enforcement by another state agency
- Complaint is trivial, frivolous, vexatious or not made in good faith
- Other complaints have greater priority in terms of serving the public good

- Complaint is not timely or is delayed too long to justify further investigation
- Complaint could be handled more appropriately as part of an ongoing or scheduled regular audit
- Complaint is better handled by another state agency (agency must report the results of its review to us)

# Whistleblower Summary



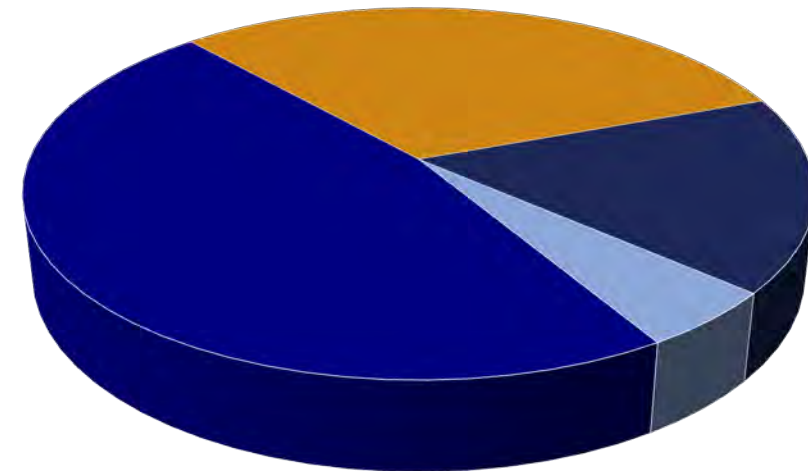
Our office also received information on 92 other matters that were rejected under Section 4-61dd(b)(1) of the General Statutes. Of these, 34 were better suited for review as part of an ongoing or scheduled state agency audit.

# Audit Hours



## Actual Audit Hours for FY 2022

During the fiscal year ended June 30, 2022, our office expended 146,561 audit hours



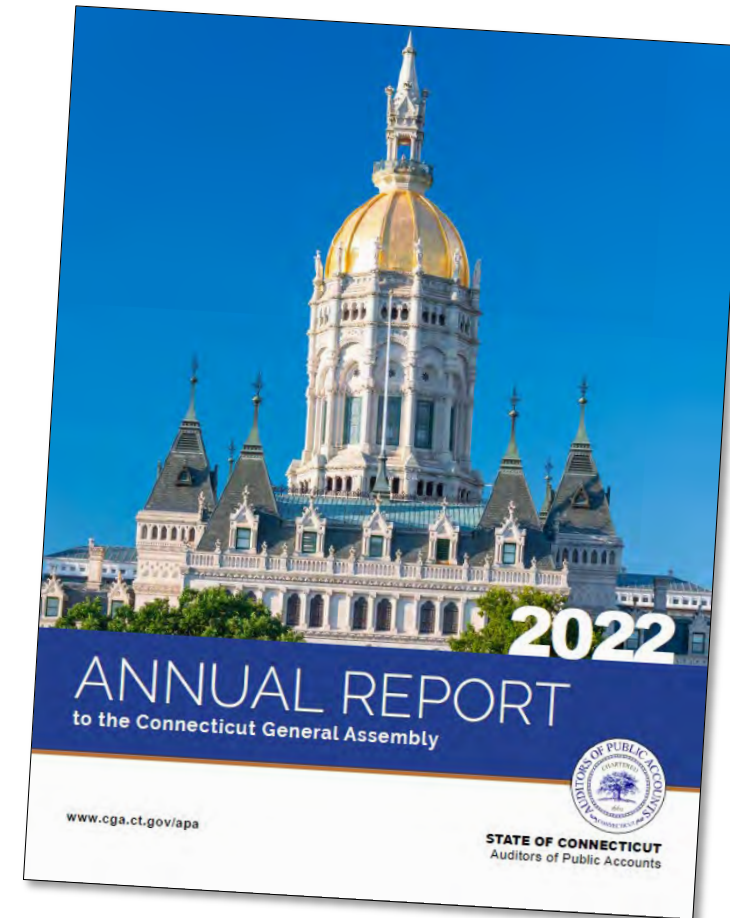
- Financial and Compliance Audits (69,177 hours - 47%)
- Federal Single Audit (45,221 hours - 31%)
- ACFR Audit (24,721 hours - 17%)
- Whistleblower Reviews (7,442 hours - 5%)

# Annual Report



Released each year by February 1, [the report](#) contains information on our:

- Organization and staff
- Audits of state agencies
- Whistleblower matters
- Professional audit standards
- Continuing education
- Peer review
- Recommendations for legislative changes (3 in 2022)



# 2022 Annual Report Recommendations



The General Assembly should consider amending statutes to:

**1**

Clarify that certain whistleblower complaints are exempt from disclosure under the Freedom of Information Act

**2**

Allow the Department of Motor Vehicles to receive periodic updates from federal and out-of-state criminal databases for active school bus drivers

**3**

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 adverse audit finding

## 21 Annual Report Recommendations resulted in new laws since 2017

- Prohibited state agencies from denying auditors access to records and accounts
- Required non-disparagement agreements over \$50,000 be approved by the Governor or be part of an Attorney General settlement (protect whistleblowers)
- Mandated human resources directors as reporters of ethics violations
- Codified labor agreement terms and executive orders related to rehired state retirees
- Required state agencies to notify our office of security breaches
- Added probate courts to whistleblower law
- Allowed our office to conduct a full audit of any foundation supporting a state agency if it failed to have a required audit of its books and accounts. Foundations must complete and issue those audits within six months of the end of the foundation's fiscal year

# The Future



- Expand the use of data analytics to improve our ability to explore and compare huge data sets, focus on riskier areas, and discover waste, fraud, and abuse
- Increase IT auditing for better oversight of procurement, performance, and security
- Utilize our IT capabilities to create office-wide efficiencies
- Perform more performance audits to improve the efficiency and effectiveness of state programs



# Thank You

John C. Geragosian  
State Auditor

State Capitol, Room 116  
(860) 240-8651

[john.geragosian@ctauditors.gov](mailto:john.geragosian@ctauditors.gov)

Craig A. Miner  
State Auditor

State Capitol, Room 114  
(860) 240-8653

[craig.miner@ctauditors.gov](mailto:craig.miner@ctauditors.gov)

