AUDITORS' REPORT

Division of Criminal Justice

FISCAL YEARS ENDED JUNE 30, 2024 AND 2025

STATE OF CONNECTICUT
Auditors of Public Accounts

JOHN C. GERAGOSIAN
State Auditor

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State Auditor

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INTRODUCTION

We are pleased to submit this audit of the Division of Criminal Justice (DCJ) for the fiscal years ended June 30, 2024 and 2025 in accordance with the provisions of Section 2-90 of the Connecticut General Statutes. Our audit identified internal control deficiencies; instances of noncompliance with laws, regulations, or policies; and a need for improvement in practices and procedures that warrant management's attention.

The Auditors of Public Accounts wish to express our appreciation for the courtesies and cooperation extended to our representatives by the personnel of the Division of Criminal Justice during the course of our examination.

The Auditors of Public Accounts also would like to acknowledge the auditors who contributed to this report:

Logan R. Johnson
Zachary Vogt

Logan R. Johnson
Principal Auditor

Approved:

John C. Geragosian
State Auditor

Craig A. Miner
State Auditor

STATE AUDITORS' FINDINGS AND RECOMMENDATIONS

Our examination of the records of the Division of Criminal Justice disclosed the following five recommendations, of which four were repeated from the previous audit.

Finding 1

Conditional Prosecutor Appointments

Background

The Criminal Justice Commission (CJC) is responsible for the appointment of all prosecutors in Connecticut. Appointments are made through approved motions at CJC meetings and memorialized in the meeting minutes.

Criteria

Beginning November 2022, any motion to appoint a prosecutor required the chief state's attorney's certification that the selected individual successfully completed a background check and that no adverse findings were found that would raise concerns about their ability to serve as a prosecutor in the Division of Criminal Justice. The division documents the certification on a form with a signature from the chief states attorney and the CJC chair.

Condition

In our review of 16 appointed prosecutors, we noted three instances in which DCJ completed background checks prior to the prosecutors' appointments, but did not obtain signed certification forms until approximately five, 11, and 16 months after the Criminal Justice Commission appointed the prosecutors.

Context

We reviewed all 16 appointed prosecutors that were required to have the signed certification during the audited period.

Effect

If the identified noncompliance went undetected, the state may have faced significant legal challenges to its prosecutions.

Cause

DCJ did not update its internal controls to ensure that prosecutors met their conditional appointment requirements.

Prior Audit Finding

This finding has not been previously reported.

Recommendation

The Division of Criminal Justice should strengthen internal controls to ensure it promptly obtains approved certification forms to comply with conditional prosecutor appointment requirements.

Agency Response

"The Division agrees with this finding. The Division's Human Resources (HR) Unit will implement a new system to increase accountability by making the HR Director responsible for compliance.

The two HR Specialists within the HR Unit will act as back up reviewers to ensure that the certification document is fully signed by the Chief State's Attorney and the Chairman of the CJC prior to the swearing in of a new prosecutor candidate. The HR Director will make sure that a written checklist is completed for each prosecutor candidate memorializing that onboarding documentation is complete."

Finding 2

Absence of Medical Certificates

Criteria

Section 5-247-11 of the Regulations of Connecticut State Agencies requires an acceptable medical certificate be on a form prescribed by the Commissioner of Administrative Services. Employees must submit a medical certificate to substantiate a period of sick leave of more than five consecutive working days. The medical certificate must be signed by a licensed physician or other practitioner whose method of healing is recognized by the state.

Various collective bargaining agreements specify employees must submit an acceptable medical certificate for any absence of five or more consecutive working days to the Human Resource Unit.

Condition

DCJ did not have the required medical certificates on file for 15 of 18 employees who used more than five consecutive days of sick leave.

Context

During the audited period we identified 18 employees who used sick leave for more than five consecutive days and were not on approved family medical leave. We reviewed all 18 employees with sick leave totaling 129 days.

Effect

Employees may be more likely to abuse sick time when the division does not ensure that they submit required medical certificates.

Cause

DCJ has a procedure to identify employees that use sick leave for more than five days, but it is not effective in ensuring compliance with the medical certificate requirement.

Prior Audit Finding

This finding has previously been reported in the last five audit reports covering the fiscal years 2013 through 2023.

Recommendation

The Division of Criminal Justice should continue to improve its monitoring of employee medical leave to ensure its employees provide medical certificates using a standard form prescribed by the Commissioner of Administrative Services.

Agency Response

"The Division agrees with this finding. The HR Unit will continue to work with the Payroll Office to review the sick leave reports. Currently, the report is provided by the Payroll Office, reviewed by the HR Unit and then emails are sent to the employee requesting a medical certificate. The HR Unit will provide training to remind supervisors and employees of the requirements for submitting proper medical forms. In addition, the HR Unit will implement a three-tier tracking system which will include the following: 1.) email from HR Specialist requesting medical certificate form from the employee; 2.) email request from HR Specialist to the employee, the employee's Supervisor and the Director of HR requesting a medical certification; and, 3.) email to the employee requesting the medical certificate with copy to the Director of HR and the employee's State's Attorney. The Division is committed to ensuring that all employees have valid medical certificates on file and will continue to audit their records. A reminder email of those requirements will be sent twice a year to all Division employees by the HR Specialist."

Finding 3
Motor Pool

Criteria

Sections 4a-5 and 4a-5a of the General Statutes require most state agencies to use the Department of Administrative Services (DAS) state interagency motor pool. Section 4a-4 of the General Statutes also gives DAS the authority to establish and maintain proper control of state vehicles by promulgating General Letter 115 which prohibits most executive branch agencies from purchasing, operating, or maintaining their own fleet of light-duty vehicles.

Condition

DCJ purchased, operated, and maintained its own fleet of light-duty vehicles. It does not utilize the DAS interagency motor pool services and could not provide documented DAS approval to operate its own fleet.

Context

Our test of randomly selected expenditure transactions included a voucher for vehicle maintenance. DCJ has a fleet of 163 vehicles, all of which are light-duty vehicles and fall under the authority of General Letter 115.

Effect

DCJ purchasing, operating, and maintaining its own fleet of light-duty vehicles is less economical for the state and may result in vehicles that are not as safe as those in the interagency motor pool.

Cause

When we requested evidence of approval under General Letter 115 to operate its own fleet, DCJ informed us that it believed General Letter 115 does not apply to the division because its inspectors and investigators have law enforcement powers.

Prior Audit Finding

This finding has been previously reported in the last audit report covering the fiscal years 2021 through 2023.

Recommendation

The Division of Criminal Justice should work with the Department of Administrative Services Fleet Operations to ensure its compliance with Sections 4a-5 and 4a-5a of the General Statutes and General Letter 115.

Agency Response

"The Division agrees with this finding and has already begun working with DAS Fleet Operations to lease light-duty vehicles as it upgrades its fleet."

Finding 4
Property Control Deficiencies

Criteria

The State Property Control Manual requires agencies to perform a complete physical inventory of all property by the end of the fiscal year and update property control records at the conclusion of the inventory.

The State Property Control Manual also requires agencies to maintain detailed software inventory records that include acquisition and installation information.

Condition

The Division of Criminal Justice did not update its property control records in Core-CT when it completed the physical inspection of assets in July 2025.

In our review of 55 assets, we found 15 assets that did not have correct information in Core-CT, a purchased asset was erroneously recorded in Core-CT as four unique assets, five assets did not have

correct information in the physical inventory documentation, seven assets could not be found, and two software assets did not have all required information in the property control record.

Context

Property control records in Core-CT include 2,640 assets with $16,061,920 in recorded costs, with 88 assets purchased in fiscal years 2024 and 2025 with recorded costs totaling $2,275,285. We inspected ten assets identified as surplus inventory, ten asset purchases for inclusion of the minimum amount of data required in Core-CT, ten software assets for completeness of information on the software inventory and physically inspected 25 assets for a total of 55 assets. We judgmentally selected asset locations and categories that represented the greatest audit risk. We then randomly selected assets from those judgmentally selected locations and categories from $14,141,342 in reported assets for DCJ.

Effect

Inaccurate property control records could result in erroneous and incomplete financial reporting and may decrease DCJ's ability to safeguard its assets.

Cause

DCJ maintains assets at 13 jurisdictional districts and other locations across the state. The physical inventory performed at these locations and communication with Financial Services about the status of assets was not sufficient to ensure the completeness and accuracy of its property control records.

Prior Audit Finding

This finding has previously been reported in part in the last seven audit reports covering the fiscal years 2009 through 2023.

Recommendation

The Division of Criminal Justice should continue its efforts to improve its compliance with the Property Control Manual and accuracy of its property control records.

Agency Response

"The Division agrees with the audit finding regarding the lack of updates to asset records following the physical inspection of assets. While previous audit findings primarily focused on software inventory deficiencies and not physical assets, this issue highlights recent challenges with maintaining asset records due to staffing shortages.

During the audit period, the Division experienced the loss of a key staff member whose responsibilities included overseeing asset management functions, such as maintaining records and ensuring the completion and submission of the annual inventory at the close of each fiscal year. This staffing change, coupled with limited personnel possessing asset management experience, contributed to delays in updating inventory records.

The Division acknowledges the importance of maintaining accurate asset records in accordance with internal policies and procedures,

as well as adhering to the segregation of duties outlined in the Property Control Manual. The Division has initiated the following corrective actions to address these issues. First, existing fiscal staff have been assigned asset management responsibilities to ensure continuity in recordkeeping and inventory processes. Second, the Division has begun utilizing Core-CT asset management job aids and training videos to equip multiple staff members with the necessary skills to manage asset records and support the physical inventory process. Third, the Division's fiscal team has recently conducted physical inventories at over 40 offsite office locations. These records are currently being updated and will be maintained by our newly trained staff. Historically, individual offices were solely responsible for confirming their inventory. Moving forward, the Division will also conduct periodic field visits throughout the year to verify and validate asset records, ensuring greater accuracy and accountability.

The Division is committed to strengthening its asset management practices and ensuring compliance with all applicable policies and procedures."

Finding 5

Outstanding Drug Asset Forfeiture Receivables

Background

Property related to the illegal sale or exchange of controlled substances or money laundering is subject to forfeiture to the state pursuant to Section 54-36h of the General Statutes. Custodial police departments are required to forward the monies to the Division of Criminal Justice for deposit into the drug asset forfeiture revolving account.

Criteria

The State Accounting Manual sets forth the accounting procedures for receivables and the division's responsibility for establishing and maintaining effective internal controls. Each state agency is responsible to collect funds owed to the state in the most effective and efficient manner possible. The division must reconcile its drug asset forfeiture database with Core-CT to produce reports that identify delinquent collections.

Condition

DCJ did not reconcile its drug asset forfeiture database with Core-CT for January 2025 through June 2025 and did not produce its reports to identify delinquent collections.

Context

DCJ reported outstanding drug asset receivables of $232,750 and $216,486 as of June 30, 2024, and 2025. December 2024 was the

last month DCJ reconciled activity between Core-CT and its drug asset forfeiture database.

Effect

When DCJ does not promptly collect drug asset forfeiture receivables, there is increased risk they will be misstated or uncollectible.

Cause

DCJ did not reassign the responsibility to reconcile the drug asset forfeiture database with Core-CT when an employee transferred to another agency.

Prior Audit Finding

This finding has previously been reported in the last seven audit reports covering the fiscal years 2009 through 2023.

Recommendation

The Division of Criminal Justice should strengthen internal controls over drug asset forfeiture receivables to comply with the State Accounting Manual.

Agency Response

"The Division agrees with this finding in part. As of January 2025, monthly reconciliations were incomplete, primarily due to reduced staffing levels. Over the past two years, limited personnel, untimely staff turnover, and insufficient oversight contributed to delays in reconciliation and a decline in collection efforts. Additionally, the loss of a critical position during the audit period, coinciding with fiscal year-end activities, further impacted our capacity to maintain timely compliance.

To address these issues, the Division has revised its procedures to incorporate enhanced oversight. A designated member of the Financial Services team will now reconcile the drug asset forfeiture account by the 15th of each month and submit the completed reconciliation via email to both the unit manager and Finance Director for review. This procedural update strengthens internal controls and promotes timely compliance.

Furthermore, to improve the collection of drug asset forfeiture receivables, the Division has recently filled a key vacancy. The hiring of additional personnel allows more frequent monitoring and supports the resumption of quarterly collection efforts. The Division anticipates this renewed focus will result in more timely reconciliations and reduced outstanding receivables going forward."

STATUS OF PRIOR AUDIT RECOMMENDATIONS

Our prior audit report on the Division of Criminal Justice contained eight recommendations. Four have been implemented or otherwise resolved and four have been repeated or restated with modifications during the current audit.

Prior Recommendation	Current Status
The Division of Criminal Justice should strengthen internal controls over drug asset forfeiture receivables to comply with the State Accounting Manual.	REPEATED Modified Form Recommendation 5
The Division of Criminal Justice should implement the electronic Core-CT Employee Self-Service timesheet process to improve its ability to promptly and efficiently process and monitor employee time and labor.	RESOLVED
The Division of Criminal Justice should strengthen internal controls to ensure the hiring and promotion process is adequately supported in accordance with its policies and procedures.	RESOLVED
The Division of Criminal Justice should continue to improve its monitoring of employee medical leave to ensure its employees provide medical certificates using a standard form prescribed by the Commissioner of Administrative Services.	REPEATED Recommendation 2
The Division of Criminal Justice should strengthen internal controls to ensure compliance with compensatory time requirements set forth in collective bargaining contracts and its policy and procedure manual.	RESOLVED
The Division of Criminal Justice should improve internal controls over expenditures to ensure transactions are adequately supported by invoices traceable to contracts. The division should recover any sales tax it incorrectly paid.	RESOLVED
The Division of Criminal Justice should strengthen internal controls over its vehicles to ensure compliance with established policies and procedures and the efficient use of state resources.	REPEATED Modified Form Recommendation 3

Prior Recommendation	Current Status
The Division of Criminal Justice should continue its efforts to complete its software inventory in accordance with the State Property Control Manual. The division should develop policies and procedures to comply with the manual's annual software inventory requirement.	REPEATED Modified Form Recommendation 4

OBJECTIVES, SCOPE, AND METHODOLOGY

We have audited certain operations of the Division of Criminal Justice in fulfillment of our duties under Section 2-90 of the Connecticut General Statutes. The scope of our audit included, but was not necessarily limited to, the fiscal years ended June 30, 2024 and 2025. The objectives of our audit were to evaluate the:

1. Division's internal controls over significant management and financial functions;

2. Division's compliance with policies and procedures internal to the division or promulgated by other state agencies, as well as certain legal provisions; and

3. Effectiveness, economy, and efficiency of certain management practices and operations, including certain financial transactions.

In planning and conducting our audit, we focused on areas of operations based on assessments of risk and significance. We considered the significant internal controls, compliance requirements, or management practices that in our professional judgment would be important to report users. The areas addressed by the audit included payroll and personnel, revenue and cash receipts, accounts receivable, purchasing and expenditures, asset management, and information technology. We also determined the status of the findings and recommendations in our prior audit report.

Our methodology included reviewing written policies and procedures, financial records, meeting minutes, and other pertinent documents. We interviewed various personnel of the division. We also tested selected transactions. This testing was not designed to project to a population unless specifically stated. We obtained an understanding of internal controls that we deemed significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We tested certain of those controls to obtain evidence regarding the effectiveness of their design and operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of contracts, grant agreements, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The accompanying financial information is presented for informational purposes. We obtained this information from various available sources including the division's management and state information systems. It was not subject to our audit procedures. For the areas audited, we identified

1. Deficiencies in internal controls;

2. Apparent noncompliance with laws, regulations, contracts and grant agreements, policies, or procedures; and

3. A need for improvement in management practices and procedures that we deemed to be reportable.

The State Auditors' Findings and Recommendations section of this report presents findings arising from our audit of the Division of Criminal Justice.

ABOUT THE AGENCY

Overview

The Division of Criminal Justice (DCJ) is an independent agency of the executive branch of state government, established by Article 23 of the Amendments to the Connecticut Constitution and under Section 51-276 of the General Statutes. Under Article 23, the Chief State's Attorney is the administrative head of the division. The division is responsible for the investigation and prosecution of all criminal matters in the State of Connecticut and is composed of the Office of the Chief State's Attorney and the Offices of the State's Attorneys for each of the thirteen Judicial Districts in the State of Connecticut.

Organizational Structure

The Office of the Chief State's Attorney is responsible for the overall administration of the Division of Criminal Justice. The office is divided into administrative and operations subdivisions. The administrative branch coordinates the activities of the Office of the Chief State's Attorney and the thirteen jurisdictional districts; serves as the liaison between the judicial, legislative and executive branches of government; and is responsible for the payroll, personnel, purchasing, information technology, training and labor relations for the Division of Criminal Justice as well as the oversight of division offices and facilities and the securing and administration of grants from the federal government and other sources.

The operations subdivision of the Office of the Chief State's Attorney is responsible for oversight of specialized units including the Appellate Bureau, Civil Litigation Bureau, Cold Case/Shooting Task Force Bureau, Statewide Prosecution Bureau, Workers' Compensation Fraud Unit and Witness Protection Unit. These units are equipped to investigate and prosecute matters that involve more than one Judicial District or require specialized skills or highly technical resources that are not generally available in the local state's attorney's office. The subdivision is headed by a deputy chief state's attorney and each bureau is headed by a supervisory assistant state's attorney.

The administrative subdivision of the Office of the Chief State's Attorney is responsible for oversight of Financial Services, Human Resources, and Information Technology. The subdivision is headed by a deputy chief state's attorney.

The Office of Inspector General was established July 31, 2020, and is charged with conducting investigations of peace officers in accordance with Section 51-277a of the General Statues and prosecuting any cases in which the Inspector General determines a peace officer used force found to not be justifiable pursuant to Section 53a-22 of the General Statutes. The office is also responsible when a police officer or correctional officer fails to intervene in any such incident or to report any such incident, as required under Section 7-282e(a) of the General Statutes, or Section18-81nn of the General Statutes. The office is led by a deputy chief state's attorney, inspector general, who is appointed by the Criminal Justice Commission.

DCJ employs more than 450 prosecutors, inspectors, and administrative and support staff. As of March 19, 2025, the department had 725 full-time and part-time employees.

Patrick J. Griffin was appointed chief state's attorney effective May 13, 2022, and continues to serve in that capacity.

Criminal Justice Commission

The Criminal Justice Commission is an entity separate from the Division of Criminal Justice and exists pursuant to Article 23 of the Amendments to the Connecticut Constitution and Section 51-275a of the General Statutes. The commission is granted authority under Section 51-278 of the General Statutes to appoint the chief state's attorney to a five-year term, three deputy chief state's attorneys, one of which is to serve as the Inspector General, to four-year terms, and a state's attorney for each judicial district to eight-year terms. The commission appoints statutorily mandated prosecutors, and those requested by the chief state's attorney. As of October 1, 2022, the commission can reprimand, suspend, or remove any of the state's attorneys after due notice and hearing. The division provides staff support for the commission.

Terms of the six Criminal Justice Commission members, who are nominated by the Governor and appointed by the General Assembly, are coterminous with the Governor. Commission members serve without compensation, except for necessary expenses incurred in performing their duties.

Division of Criminal Justice Advisory Board

The Division of Criminal Justice Advisory Board was established under Section 51-279a of the General Statutes and is comprised of a nonvoting member designated by the Criminal Justice Commission, the chief state's attorney or designee, and the state's attorney for each judicial district or their designee. The board meets at least monthly to advise on statewide prosecutorial standards and guidelines and other policy matters, including peer review and conflict resolution. The board adopts rules it deems necessary to conduct its affairs.

Significant Legislative Changes

There were no notable legislative changes that took effect during the audited period.

Financial Information

General Fund Receipts

A summary of General Fund receipts during the audited period as compared to the preceding fiscal year follows:

	Fiscal Year Ended June 30,		
	2023	2024	2025
Penalties and Settlements	$ 1,633,239	$ 205,629	$ 260,532
Bond Forfeitures	163,850	5,398,962	3,375,000
Federal Aid - Miscellaneous	2,543,731	2,280,978	2,230,239
All Other Receipts	19,565	8,535	58,852
Total	**$ 4,360,385**	**$ 7,894,104**	**$ 5,924,623**

Penalties and settlements were larger in fiscal year 2023 because of Medicaid settlements with pharmaceutical companies. These settlements did not continue into fiscal years 2024 and 2025. Bond forfeitures increased because the stay on bond forfeitures ended in November 2023, six months after the announced end of the COVID-19 public health emergency during which bond forfeitures were suspended. When collections resumed, there was a significant backlog of bond forfeitures which resolved at the end of the audited period.

General Fund Expenditures

A summary of General Fund expenditures during the audited period as compared to the preceding fiscal year follows:

	Fiscal Year Ended June 30,		
	2023	2024	2025
Personal Services and Employee Benefits	$ 50,875,275	$ 51,811,477	$ 55,450,500
Purchases and Contracted Services	1,006,362	1,089,525	1,191,204
Premises and Property Expenses	358,860	377,463	341,964
Motor Vehicle Costs	589,782	668,787	693,483
Information Technology and Communications	1,032,974	904,300	1,282,614
Purchased Commodities	844,889	749,214	434,500
Other Charges	78	18,348	1,824
Capital Outlays - Equipment	970,776	1,837,012	1,056,389
Total	**$ 55,678,996**	**$ 57,456,126**	**$ 60,452,478**

Payroll is the single largest expense for the division and increased 1.8% and 7% in fiscal years 2024 and 2025, in line with cost-of-living adjustments and merit increases and fluctuations in the number of employees. The increase in capital outlays in fiscal year 2024 were from the purchase of motor vehicles. The division purchased $758,261 worth of 2024 model year vehicles to replace its older vehicles.

Federal and Other Restricted Accounts Fund Receipts

A summary of Federal and Other Restricted Accounts Fund receipts during the audited period as compared to the preceding fiscal year follows:

	Fiscal Year Ended June 30,		
	2023	2024	2025
Federal Grants	$ 1,094,912	$ 1,657,799	$ 6,138,171
Drug Asset Forfeitures	84,655	129,111	60,603
Total	**$ 1,179,567**	**$ 1,786,910**	**$ 6,198,774**

Federal grant revenue in fiscal year 2025 increased because of $4,087,836 in nonrecurring American Rescue Plan Act (ARPA) funding for temporary prosecutors. The remaining $2,050,335 in federal grant receipts for fiscal year 2025 continues the trend of steady increases in federal grant revenue from fiscal 2024. These increases are from grants related to using DNA to prosecute cold cases, prosecuting human trafficking, and programs related to violence against women.

Other Funds Expenditures

A summary of Other Funds expenditures during the audited period as compared to the preceding fiscal year follows:

	Fiscal Year Ended June 30,		
	2023	2024	2025
Federal and Other Restricted Accounts Fund	$ 2,185,281	$ 2,726,016	$ 3,577,028
Workers' Compensation Fund	789,558	836,158	765,184
Capital Equipment Purchase Fund	1,108,028	1,019,501	342,224
Capital Improvement Funds	85,000	702,934	6,100
Total	**$ 4,797,867**	**$ 5,284,609**	**$ 4,690,536**

Federal and Other Restricted Accounts Fund included incremental expenditure increases in various federal grants for fiscal year 2025; however, federal expenditures remain relatively stable. Expenditures related to the Workers' Compensation Fund remained relatively stable. Capital Equipment Purchase Fund expenditures fluctuated as DCJ purchased vehicles in fiscal year 2024. The Capital Improvement funds in fiscal year 2024 were exclusively for capital improvement expenditures in information technology related to the eProsecutor system at DCJ.