



AUDIT SUMMARY

Department of Administrative Services

Office of the Claims Commissioner
State Insurance and Risk Management Board
State Marshal Commission
State Properties Review Board

Fiscal Years Ended June 30, 2021 and 2022

ABOUT THE AGENCY



The Department of Administrative Services (DAS) is charged with the establishment of personnel policy and the personnel administration of state employees; the purchase of supplies, materials, equipment, and contractual services; the certification of small and minority-owned business enterprises; the prequalification of construction contractors; printing; billing, and collection services; the acquisition of property for most state agencies through lease or purchase; selling surplus property; providing facility maintenance and security to state buildings in the greater Hartford area and certain properties outside of the Hartford area; the design and construction of a variety of state facilities; providing state building and fire code administration; school construction grants administration; developing and implementing an information and telecommunication systems strategic plan; identifying and implementing optimal information and telecommunications systems; and purchasing and leasing all state agency information technology equipment and services.

The State Marshal Commission, State Insurance and Risk Management Board, State Properties Review Board, and the Office of the Claims Commissioner have independent decision-making authority and are organized under the Department of Administrative Services for administrative purposes only.

ABOUT THE AUDIT

We have audited certain operations of the Department of Administrative Services, Office of the Claims Commissioner, State Insurance and Risk Management Board, State Marshal Commission, and State Properties Review Board (referred to as department) 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, 2021 and 2022. The objectives of our audit were to evaluate the:

1. Department's internal controls over significant management and financial functions;
2. Department's compliance with policies and procedures internal to the department 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.

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.

[Link to full report](#)

 **23**
Findings

 **11**
Repeat Findings

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.

NOTEWORTHY FINDINGS



Findings

The Department of Administrative Services (DAS) has not established and documented best practices for human resource business partners at in-scope agencies to provide for uniform administration of human resources.

DAS has not established adequate policies and procedures for managing digital human resources files. Guidance is limited to related system documentation and does not address the completeness or accuracy of electronic reproductions of paper documents, standard naming conventions, or a quality control system.

We reviewed cost estimates for 11 school construction projects and found that ten exceeded the \$365 per square foot limit for construction costs. DAS has not updated the maximum construction cost per square foot for a school project since 2016. The \$365 maximum is no longer a reasonable cap and the department does not use it. The department lacks a maximum per square foot cost of construction to keep school construction costs contained.

In our review of 21 rehired retirees employed at DAS, we noted one employee who worked at several agencies as a rehired retiree for over ten years, recording over 10,000 hours and earning approximately \$371,490 over this period.



Recommendations

DAS should develop, document, and implement best practices to ensure uniformity and consistency in human resources transactions across executive branch agencies (Recommendation 1).

DAS should establish suitable policies, procedures, and quality control system to ensure the completeness and accuracy of electronic reproductions of paper documents (Recommendation 2).

DAS should establish controls to ensure that school construction projects are monitored for compliance with cost caps or documented waivers (Recommendation 6).

DAS should establish controls to ensure compliance with Executive Order Number 27-A (Recommendation 10).