STATE OF CONNECTICUT
Auditors of Public Accounts

AUDIT SUMMARY
Office of Higher Education

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Fiscal Years Ended June 30, 2024 and 2025

ABOUT THE AGENCY

Responsibilities of the Office of Higher Education (OHE) include licensing and accreditation for independent colleges, universities and in-state programs offered by out-of-state institutions; regulating the operations of Connecticut's post-secondary career schools; and administering state student financial aid grants including the Roberta B. Willis Scholarship Program and the John R. Justice Grant Program. OHE also manages the Alternative Route to Certification Program, the Minority Advancement Program, the CT Student Loan Reimbursement Program, and serves as the state's lead agency for AmeriCorps, the national service program. OHE also acts as a clearinghouse for student complaints.

ABOUT THE AUDIT

We have audited certain operations of the Office of Higher Education 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. Office's internal controls over significant management and financial functions;
2. Office's compliance with policies and procedures internal to the office 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

8 Findings

2 Repeat Findings

Our audit identified internal control deficiencies and instances of noncompliance with laws, regulations, or policies.

NOTEWORTHY FINDINGS

Findings	Recommendations
The Office of Higher Education (OHE) did not complete the property section of the annual internal control questionnaire for either fiscal year reviewed. The property section is relevant to OHE operations because it owns and manages state property.	OHE should complete all applicable sections of the annual internal control questionnaire (Recommendation 1).
OHE reported amounts on its fiscal year 2024 and 2025 CO-59 forms that were not fully supported by underlying Core-CT records. OHE also failed to report its software library in either year, failed to complete an annual physical software inventory, and its software library lacked required data.	OHE should strengthen internal controls over asset reporting to ensure accuracy and compliance with the State Property Control Manual. The office should also update its software inventory records to include all the necessary data and perform an annual physical software inventory (Recommendation 2).
Our review of ten assets OHE recorded as disposed of during the audited period disclosed that one $2,909 asset was improperly recorded as disposed of yet remained in service. For the remaining nine assets, the office was unable to provide documentation of the original disposal request and approval. OHE reported four of those assets as lost or missing in August 2025.	OHE should strengthen internal controls over asset disposals to ensure accurate reporting and compliance with the State Property Control Manual (Recommendation 3).
Our review of renewals for 15 private career schools identified that OHE approved renewal applications for eight schools between 66 and 780 days past the statutory deadline, with an average of approximately 230 days late.	OHE should promptly process all applications and certificates of authorization to ensure schools are operating in accordance with Section 10a-22b of the General Statutes (Recommendation 7).
Our review of OHE's private career school quarterly and annual fee collections for 15 schools identified that OHE did not correctly calculate two quarterly fee calculations which resulted in a $266 loss. One $200 annual fee went unpaid and two were received late.	OHE should strengthen internal controls and software controls over private career school fees to ensure it promptly pursues late payments, restricts user editing permissions on critical data fields, and implements post-payment data locks (Recommendation 8).