STATE OF CONNECTICUT
Auditors of Public Accounts

AUDIT SUMMARY

Connecticut Technical Education and Career System

www.ctauditors.gov

Fiscal Years Ended June 30, 2023 and 2024

ABOUT THE AGENCY

The Connecticut Technical Education and Career System (CTECS) is a public, statewide system of technical education and career schools that offer full-time comprehensive secondary education, as well as part-time and evening, programs in vocational, technical, technological, and post-secondary education and training. CTECS has approximately 11,000 technical high school students as well as 3,000 adult learners who attend part-time and evening apprenticeship and extension programs.

CTECS was established as an independent agency effective July 1, 2022, in accordance with Public Acts 19-117 and 17-237. It previously existed under the State Department of Education.

ABOUT THE AUDIT

We have audited certain operations of the Connecticut Technical Education and Career System 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, 2023 and 2024. The objectives of our audit were to evaluate the:

1. The Connecticut Technical Education and Career System's internal controls over significant management and financial functions;
2. The Connecticut Technical Education and Career System's compliance with policies and procedures internal to the Connecticut Technical Education and Career System 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

26 Findings

5 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	Recommendations
The Connecticut Technical Education and Career System (CTECS) did not establish or maintain an effective internal control structure. We observed systemic and widespread absence of current policies and procedures across critical operational areas, including asset management, expenditures, payroll, human resources, reporting, revenue collection, petty cash, and student activity funds.	CTECS should implement an effective internal control structure utilizing a system-wide approach. The system should complete its internal control self-evaluations as required by the Office of the State Comptroller (Recommendation 1).
CTECS has no purchasing policies or procedures that assist with accuracy and completeness of the purchasing process. In our review of 25 expenditures, we found six missing requisitions, eight requisitions missing approvals, five missing invoices, and several accounting errors. CTECS also processed a fraudulent $33,300 vendor invoice.	CTECS should strengthen internal controls governing the purchasing process (Recommendation 13).
CTECS lacked policies and procedures for payroll and personnel. In our review of 25 employees hired, promoted, or rehired, in 17 instances important documents were missing from the personnel files and in eight instances CTECS did not provide documentation to support employee qualifications. One employee was improperly promoted, 11 employees did not have promotion supporting documentation, and one employee's promotional salary increase was miscalculated.	CTECS and the Department of Administrative Services should strengthen internal controls over payroll, personnel, and promotions (Recommendation 3).
CTECS did not properly preapprove overtime for 89 of 138 hours reviewed and failed to retain appropriate documentation and justification for the payroll unit's emergency overtime.	CTECS should strengthen internal controls to ensure that supervisors preapprove overtime and document their approvals (Recommendation 8).
CTECS utilized a contractor without the State Comptroller's approval to pay referees and umpires at various technical schools. This resulted in 82 duplicate payments, totaling $8,270, from the Core-CT system and the vendor's payment system.	CTECS should work with the Office of the State Comptroller to seek reimbursement of overpayments to referees and umpires (Recommendation 26).