



**THE AMERICAN LEGION**  
*SOLDIERS', SAILORS' AND MARINES' FUND*  
864 WETHERSFIELD AVENUE, HARTFORD, CT 06114  
[www.alctssmf.org](http://www.alctssmf.org)

TEL (860) 296-0719

FAX (860) 296-0820

**STATE FUND COMMISSION**

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**ADMINISTRATOR**

Charles Berry

**February 23, 2016**

**Testimony of  
Charles Berry, Administrator  
before the  
Committee of Veterans Affairs  
of the  
Connecticut General Assembly**

**Subject: Proposed Bill No. 203 - AN ACT CONCERNING AMERICAN LEGION  
STATE FUND COMMISSION TRANSPARENCY**

Senator Flexer, Representative Hennessy, Members of the Committee:

The American Legion is in support of this bill. The bill is based on an audit recommendation from 2013 and if you look at the audit from 2014 you will see that this audit recommendations from 2013 was resolved. (Attached)

In July 2014 when I took over as Administrator I made the decision to place the meeting date and times along with the commission minutes on our web site [www.alctssmf.org](http://www.alctssmf.org) due to the fact that it was a recommendation by the Auditors of Public Accounts.

I have always thought that all aspects of the Soldiers', Sailors', and Marines' Fund is subject to disclosure under the Freedom of Information Act. If anyone had asked or wanted to know we would provide them with the information that they requested.

Thank-you for your time

Contact  
Charles Berry 860.296.0719

**STATE AUDITORS' FINDINGS AND RECOMMENDATIONS**

Our examination of the records of the Soldiers', Sailors' and Marines' Fund for the fiscal year ended June 30, 2014 identified no reportable conditions.

Since the fund no longer exists as a state agency effective July 1, 2014, our office will not be required to audit the operations of the Soldiers', Sailors' and Marines' Fund for fiscal years ending after June 30, 2014 under Section 2-90 of the General Statutes.

## RECOMMENDATIONS

### *Status of Prior Audit Recommendations:*

Our prior audit examination resulted in five recommendations. The following is a summary of those recommendations and the current status of each.

**1. The Soldiers', Sailors' and Marines' Fund should improve internal controls over the custody and reporting of its property inventory.** Our current review revealed that the agency conducted an annual physical inventory and complied with the State Property Control Manual over the custody and reporting of property inventory. This recommendation has been resolved.

**2. The Soldiers', Sailors' and Marines' Fund should strengthen internal controls over telecommunication bills to ensure compliance with Section 3-117 subsection (c) of the General Statutes.** Our current review determined that compliance with Section 3-117 of the General Statutes is no longer relevant since the administration of the Soldiers', Sailors' and Marines' Fund was transferred to the American Legion. This recommendation is considered resolved.

**3. The Soldiers', Sailors' and Marines' Fund should strengthen internal controls over the approval of employee mileage reimbursements.** Our current review disclosed that the Assistant Administrator approved employee mileage reimbursement forms. This recommendation has been resolved.

**4. The Soldiers', Sailors' and Marines' Fund should ensure that annual performance evaluations are performed on all of its employees.** Our current review revealed that the agency has conducted performance evaluations with employees. This recommendation has been resolved.

**5. The agency should seek an official opinion from the Freedom of Information Commission or the Office of the Attorney General to obtain clarification as to the applicability of Section 1-225 of the General Statutes as it relates to the State Fund Commission.** Our current review revealed that since the administration of the Soldiers', Sailors' and Marines' Fund was transferred to the American Legion, the State Fund Commission has posted meeting minutes and upcoming meeting announcements to the American Legion of Connecticut Soldiers', Sailors' and Marines' Fund's website. This recommendation has been resolved.

### *Current Audit Recommendations:*

There were no recommendations as a result of this examination.

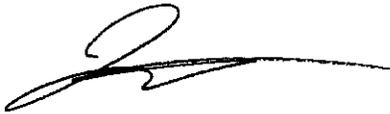
**CONCLUSION**

We wish to express our appreciation for the courtesies and cooperation extended to our representatives by the personnel of the Soldiers', Sailors' and Marines' Fund and the American Legion during the course of this examination.



Lee LeFrançois  
Associate Auditor

Approved:



John C. Geragosian  
Auditor of Public Accounts



Robert M. Ward  
Auditor of Public Accounts