



QUESTIONS FOR AUDITOR OF PUBLIC ACCOUNTS NOMINEE

By: Terrance Adams, Principal Analyst

AUDITORS OF PUBLIC ACCOUNTS ([CGS § 2-89](#))

- Two auditors head the office, which employs more than 100 people.
- The auditors audit the books and accounts of each state office, department, commission, board, and court; all state-supported institutions; and each quasi-public agency.
- They must report any unauthorized, illegal, irregular, or unsafe handling or expenditure of state funds or any breakdown in the safekeeping of any state resources to the governor, state comptroller, General Assembly, Legislative Program Review and Investigations Committee, and the attorney general.
- The auditors investigate whistleblower complaints.
- They may contract as necessary to carry out their duties.

QUESTIONS

1. How has your background and experience prepared you for this position?
2. If confirmed, what will be your top priorities for the office?
3. Do you have any recommendations for legislation concerning the audit process or the auditors' powers and duties? If so, what are they?
4. By law, the office is led by two auditors who may not be from the same political party. What challenges or opportunities does this present with respect to the office's ability to fulfill its statutory mission?
5. In 2016, five staff members transferred from the Legislative Program Review and Investigations (PRI) Committee to the Auditors of Public Accounts. What responsibilities will these staff members have? Will their work be similar to the program evaluation work they performed for PRI, or will it be more similar to typical auditing duties?



6. By law, state and quasi-public agencies must promptly notify the state auditors and the comptroller of any actual or contemplated unauthorized, illegal, irregular, or unsafe handling or expenditure of state funds. In 2015, they notified the auditors and comptroller of misuses totaling approximately \$1.7 million, according to the auditors' 2016 annual report to the legislature. Do you believe that this total reflects the actual amount of misuse? What steps could be taken to improve agencies' compliance with this reporting requirement?
7. According to the auditors' 2016 annual report to the legislature, in 2015 state and quasi-public agencies implemented about 43% of the recommendations made in the agencies' audit reports in 2015. What factors do you believe affect agencies' compliance with the recommendations? What steps could be taken to increase the implementation percentage?
8. Given the state's current budget situation, how can the auditors help agencies evaluate their operations, identify priorities, realize efficiencies, and achieve savings while still accomplishing their missions?
9. By law, the auditors are responsible for receiving whistleblower complaints concerning state agencies and certain state contractors and reporting any findings or recommendations to the attorney general. How well do you believe the whistleblower review process works? Do you have any recommendations for improvements?
10. For some state agencies, the auditors' most recent audit report of the agency dates back several fiscal years (e.g., FY 08 for the State Department of Education and FY 10 for the Department of Transportation). Why do you think this has occurred? What steps can the auditors take to address this issue?
11. [PA 15-5](#), June Special Session, (§§ 278-281) required the auditors to begin auditing certain private special education providers. Have the auditors implemented this requirement? If so, what have been the results of these audits? If not, when do expect these audits to begin?
12. The law requires that state agency foundations (i.e., nonprofit entities established for fundraising purposes) be audited at specified times by (1) an independent certified public accountant (CPA) or (2) if requested by the agency and with the foundation's consent, the state auditors. Do you believe that these foundations should continue to have the option to contract with a CPA, or should they be audited only by the state auditors? Please explain your answer.

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