

STATE OF CONNECTICUT



*AUDITORS' REPORT
OFFICE OF THE CHILD ADVOCATE
FOR THE FISCAL YEARS ENDED JUNE 30, 2008, 2009 AND 2010*

AUDITORS OF PUBLIC ACCOUNTS
JOHN C. GERAGOSIAN ❖ ROBERT M. WARD

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AUDITORS OF PUBLIC ACCOUNTS

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October 18, 2011

**AUDITORS' REPORT
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FOR THE FISCAL YEARS ENDED JUNE 30, 2008, 2009 AND 2010**

We have made an examination of the financial records of the Office of the Child Advocate (Office) for the fiscal years ended June 30, 2008, 2009 and 2010. This report consists of the Comments, Recommendations and Certification, which follow.

Financial statement presentation and auditing are done on a Statewide Single Audit basis to include all state agencies. This audit examination has been limited to assessing the Office's compliance with certain provisions of laws, regulations, contracts and grants, and evaluating the internal control structure policies and procedures established to ensure such compliance.

The Department of Administrative Services provided accounting, payroll, human resource, purchasing and inventory-related services for the Office during the audited period. Therefore, the scope of our audit did not extend to the evaluation of any applicable associated controls.

COMMENTS

FOREWORD:

The Office was established on October 1, 1995 by Public Act 95-242, and operates primarily under the provisions of Title 46a, Chapter 813a, of the General Statutes. The Office functions within the executive branch of government.

The purpose of the Office is to ensure the legal and civil rights of children who reside in the state. This includes the evaluation of the delivery of services, the review of state departmental procedures and complaints and recommendations of changes in policies and procedures regarding juvenile problems, foster care and treatment. The preceding overview is not intended to be all inclusive of the activities and powers of the Office; interested readers are advised to consult other authoritative sources for a more comprehensive understanding of the Office.

Auditors of Public Accounts

The Child Advocate is appointed by the Governor, based on the advice of the Advisory Committee, and is also a classified employee subject to civil service rules. Throughout the audited period, Jeanne M. Milstein continued to serve as the Child Advocate.

There is an Advisory Committee to meet with the Child Advocate in order to review patterns of treatment and services for children. The committee must also evaluate the effectiveness of the Office.

There is a Child Fatality Review Panel to review all deaths of children who have received services from state child welfare, social services or juvenile justice agencies.

The statutory authorizations and membership of both the Advisory Committee and the Child Fatality Review Panel are presented as follows:

As provided in Section 46a-13q of the General Statutes, there exists an Advisory Committee for the Office of the Child Advocate. Membership consists of seven members appointed to five-year terms. Members are appointed by the majority leader of the House of Representatives, the minority leader of the House of Representatives, the Chief Justice of the Supreme Court, the president pro tempore of the Senate, the minority leader of the Senate, as well as the Connecticut Psychological Association and Connecticut Bar Association. As of June 30, 2010, there was one vacancy for a public child welfare social worker. The members were as follows:

Susan A. Cousineau, Chairperson	Shelley Geballe
Dr. Harold Romanowitz	E. Marie McPadden
Honorable Christine Keller	Virginia Shilling

In addition, there exists a Child Fatality Review Panel in accordance with Section 46a-13l, subsection (b), of the General Statutes. In total, the panel consists of 13 permanent members. Seven of those members are appointed to terms coterminous with the appointing authority. Such members are appointed by the Governor, the president pro tempore of the Senate, the majority leader of the Senate, the minority leader of the Senate, the speaker of the House of Representatives, the majority leader of the House of Representatives, and the minority leader of the House of Representatives. Non-appointed permanent membership includes the Child Advocate, the Commissioner of the Department of Children and Families, the Commissioner of the Department of Public Health, the Commissioner of the Department of Public Safety, the Chief Medical Examiner, and the Chief State's Attorney, or their designees. As of June 30, 2010, there was one vacancy for an attorney. The members were as follows:

Jeanne M. Milstein, Chairperson	Russell A. Kimes, Jr.
Dr. Kirsten Bechtel	Brett Rayford
Margaret Ackley	Margie Hudson
Richard Dallavalle	Sgt. Seth Mancini
Jane Norgren	Dr. H. Wayne Carver II
Kathleen J. Murphy	Anne Mahoney

RÉSUMÉ OF OPERATIONS:

Aside from processing the return of \$500 in petty cash funds, there were no General Fund cash receipts during the fiscal years ended June 30, 2008, 2009 and 2010.

General Fund expenditures totaled \$887,845, \$941,535 and \$771,329 for the fiscal years ended June 30, 2008, 2009 and 2010, respectively. A comparison of expenditures during the audited period is presented below:

	<u>Fiscal Year Ended June 30,</u>		
	<u>2008</u>	<u>2009</u>	<u>2010</u>
Personal Services and Employee Benefits	\$780,128	\$838,724	\$743,861
Purchased and Contracted Services	<u>107,717</u>	<u>102,811</u>	<u>27,468</u>
Total Expenditures	<u>\$887,845</u>	<u>\$941,535</u>	<u>\$771,329</u>

Purchased and Contracted Services included such items as information technology data services, management consultant services, cellular communication services, general office supplies and long-distance telecommunication services.

Federal and Other Restricted Accounts:

In addition to the minor General Fund receipts mentioned above, the Office also received non-federal funding totaling \$20,000 in fiscal year 2007-2008, \$75,525 in fiscal year 2008-2009 and \$0 in fiscal year 2009-2010. This funding was granted by the Connecticut Health and Educational Facilities Authority to provide for a Teen Dating Violence Prevention Initiative program being administered by the Office. In fiscal years 2007-2008 and 2008-2009, associated expenditures of \$25,565 and \$78,392, respectively, were made possible through outlays of the grant's non-lapsing account balance carried forward from prior fiscal years. In fiscal year 2009-2010, the Office returned the grant's unexpended account balance of \$868 to the Connecticut Health and Educational Facilities Authority.

CONDITION OF RECORDS

Our review of the Office of the Child Advocate for the fiscal years ended June 30, 2008, 2009 and 2010, did not reveal any areas that require corrective action.

RECOMMENDATIONS

Status of Prior Audit Recommendations:

Our prior audit report on the fiscal years ended June 30, 2004 and 2005 contained no recommendations.

Current Audit Recommendations:

Our current audit has not revealed any areas that require comment.

INDEPENDENT AUDITORS' CERTIFICATION

As required by Section 2-90 of the General Statutes, we have audited the books and accounts of the Office of the Child Advocate for the fiscal years ended June 30, 2008, 2009 and 2010. This audit was primarily limited to performing tests of the Office's compliance with certain provisions of laws, regulations, contracts and grant agreements and to understanding and evaluating the effectiveness of the Office's internal control policies and procedures for ensuring that (1) the provisions of certain laws, regulations, contracts and grant agreements applicable to the Office are complied with, (2) the financial transactions of the Office are properly initiated, authorized, recorded, processed, and reported on consistent with management's direction, and (3) the assets of the Office are safeguarded against loss or unauthorized use. The financial statement audits of the Office of the Child Advocate for the fiscal years ended June 30, 2008, 2009 and 2010, are included as a part of our Statewide Single Audits of the State of Connecticut for those fiscal years.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Office of the Child Advocate complied in all material or significant respects with the provisions of certain laws, regulations, contracts and grant agreements and to obtain a sufficient understanding of the internal controls to plan the audit and determine the nature, timing and extent of tests to be performed during the conduct of the audit.

Internal Control over Financial Operations, Safeguarding of Assets and Compliance:

Management of the Office of the Child Advocate is responsible for establishing and maintaining effective internal control over financial operations, safeguarding of assets, and compliance with the requirements of laws, regulations, contracts and grants. In planning and performing our audit, we considered the Office of the Child Advocate's internal control over its financial operations, safeguarding of assets, and compliance with requirements as a basis for designing our auditing procedures for the purpose of evaluating the Office's financial operations, safeguarding of assets, and compliance with certain provisions of laws, regulations, contracts and grant agreements, but not for the purpose of providing an opinion on the effectiveness of the Office's internal control over those control objectives. Accordingly, we do not express an opinion on the effectiveness of the Office of the Child Advocate's internal control over those control objectives.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions to prevent or detect and correct on a timely basis, unauthorized, illegal or irregular transactions, or breakdowns in the safekeeping of any asset or resource. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that noncompliance which could result in significant unauthorized, illegal, irregular or unsafe transactions and/or material noncompliance with certain provisions of laws, regulations, contracts and grant agreements that would be material in relation to the Office of the Child Advocate's financial operations will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over financial operations, safeguarding of assets, and compliance with requirements was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial operations, safeguarding of assets, and compliance with requirements that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over the Office of the Child Advocate's financial operations, safeguarding of assets, or compliance with requirements that we consider to be material weaknesses, as defined above.

Compliance and Other Matters:

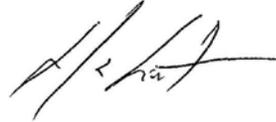
As part of obtaining reasonable assurance about whether the Office of the Child Advocate complied with laws, regulations, contracts and grant agreements, noncompliance with which could result in significant unauthorized, illegal, irregular or unsafe transactions or could have a direct and material effect on the results of the Office's financial operations, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended for the information and use of Office management, the Governor, the State Comptroller, the Appropriations Committee of the General Assembly and the Legislative Committee on Program Review and Investigations. However, this report is a matter of public record and its distribution is not limited.

CONCLUSION

In conclusion, we wish to express our appreciation for the courtesies extended to our representatives by the personnel of the Office of the Child Advocate, during this examination.



Marc Amutice
Associate Auditor

Approved:



John C. Geragosian
Auditor of Public Accounts



Robert M. Ward
Auditor of Public Accounts