

# STATE OF CONNECTICUT



*AUDITORS' REPORT  
CRIMINAL JUSTICE COMMISSION  
AND  
DIVISION OF CRIMINAL JUSTICE,  
OFFICE OF THE CHIEF STATE'S ATTORNEY  
FOR THE FISCAL YEARS ENDED JUNE 30, 2006, 2007 AND 2008*

**AUDITORS OF PUBLIC ACCOUNTS**

KEVIN P. JOHNSTON ❖ ROBERT G. JAEKLE

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February 9, 2010

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FOR THE FISCAL YEARS ENDED JUNE 30, 2006, 2007 AND 2008**

We have made an examination of the financial records of the Criminal Justice Commission and the Division of Criminal Justice for the fiscal years ended June 30, 2006, 2007 and 2008. This report on that examination consists of the Comments, Recommendations and Certification that follow.

The financial statements pertaining to the operations and activities of the Criminal Justice Commission (Commission) and the Division of Criminal Justice (Division) for the fiscal years ended June 30, 2006, 2007 and 2008, are presented and audited on a Statewide Single Audit basis to include all State agencies and funds. This audit examination has been limited to assessing the Division's compliance with certain provisions of financial related laws, regulations, contracts and grants, and evaluating the internal control policies and procedures established to ensure such compliance.

**COMMENTS**

**FOREWORD:**

The Commission exists pursuant to Article 23 of the Amendments to the Connecticut Constitution and Section 51-275a of the General Statutes. The Commission is granted authority under Section 51-278 of the General Statutes to appoint the Chief State's Attorney to a five-year term, two Deputy Chief State's Attorneys to four-year terms, and a State's Attorney for each Judicial District to an eight-year term. The Commission also appoints Assistant State's Attorneys and Deputy Assistant State's Attorneys. Further, the Commission has the authority to remove any of the above officials after due notice and hearing.

## *Auditors of Public Accounts*

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The Division was established within the Executive Branch pursuant to Article 23 of the Amendments to the Connecticut Constitution and under the provisions of Section 51-276 of the General Statutes, and is responsible for the investigation and prosecution of all criminal matters in the Superior Court and has all management rights except the appointment of State's Attorneys. Under Article 23, the Chief State's Attorney is the administrative head of the Division.

### **Members of the Commission:**

Terms of the six members of the Criminal Justice Commission, who are nominated by the Governor and appointed by the General Assembly, are coterminous with that of the Governor. Appointed members of the Commission as of June 30, 2008, were as follows:

Honorable Richard N. Palmer, Chairman  
Honorable Thomas A. Bishop  
Maura H. Horan, Esquire  
Garrett M. Moore, Esquire  
Alfred A. Turco, Esquire  
Ann G. Taylor, Esquire

In addition to the members listed above, Honorable Peter T. Zarella, Attorney Peter M. Holland, and Attorney Charles L. Howard also served on the Commission during the audited period. Appointed members serve without compensation other than for necessary expenses incurred in performing their duties. The Chief State's Attorney also serves as a member of the Commission.

Christopher L. Morano served as Chief State's Attorney until September 5, 2006, when Kevin T. Kane was appointed Chief State's Attorney and continues to serve in that position.

### **RÉSUMÉ OF OPERATIONS:**

#### **General Fund Receipts and Expenditures:**

Comparative summaries of the Division's General Fund receipts for the audited period, as compared to the period ended June 30, 2005, are shown below:

	<b><u>Fiscal Year Ended June 30,</u></b>			
	<b><u>2005</u></b>	<b><u>2006</u></b>	<b><u>2007</u></b>	<b><u>2008</u></b>
<b>General Fund:</b>	\$	\$	\$	\$
Forfeitures	3,773,924	1,719,941	1,452,275	2,979,140
Federal aid – miscellaneous	737,221	778,137	681,929	768,404
Penalties and settlements	1,455,816	996,424	0	1,252,354
All other receipts	80,561	80,689	48,661	55,924
<b>Total General Fund Receipts</b>	<b><u>\$6,047,522</u></b>	<b><u>\$3,575,191</u></b>	<b><u>\$2,182,865</u></b>	<b><u>\$5,055,822</u></b>

General Fund receipts decreased by \$2,472,331, \$1,392,326 and increased \$2,872,957 during the fiscal years ended June 30, 2006, 2007 and 2008, respectively. The fluctuations during the audited period were attributable to several factors. There were large decreases and increases in bond forfeiture collections during the audited fiscal years that were a result of criminal defendants failing to appear for court dates. The total amount of the forfeitures can fluctuate greatly depending on the volume of activity in any given year. Also, there was a slight increase in Federal reimbursements of indirect cost recoveries for continuing crime and drug control related programs. Additionally, large decreases in “penalty and settlement” moneys were received resulting from less negotiated proceeds collected from global settlements of Medicaid Fraud cases prosecuted by the Federal government during the audited period. The decreases in the “all other receipts” category were primarily due to decreases in proceeds received from sales of older Division automobiles through auctions conducted by the Division of Administrative Services.

Comparative summaries of the Division’s General Fund expenditures for the audited period, as compared to expenditures for the period ended June 30, 2005, are shown below:

<b>Budgeted Accounts:</b>	<b><u>Fiscal Year Ended June 30,</u></b>			
	<b><u>2005</u></b>	<b><u>2006</u></b>	<b><u>2007</u></b>	<b><u>2008</u></b>
	\$	\$	\$	\$
Personal services	36,993,893	38,851,605	41,171,315	45,219,066
Contractual services	2,908,803	3,325,437	3,366,611	3,561,326
Commodities	648,479	653,772	707,639	921,414
Sundry charges	40,420	43,532	27,794	24,895
Equipment	<u>16,576</u>	<u>9,916</u>	<u>34,947</u>	<u>46,250</u>
<b>Total General Fund Expenditures</b>	<b><u>\$40,608,171</u></b>	<b><u>\$42,884,262</u></b>	<b><u>\$45,308,306</u></b>	<b><u>\$49,772,951</u></b>

General Fund budgeted accounts expenditures increased by \$9,164,780, representing a 23 percent increase over the three-year audited period. Personal and contractual services expenditures accounted for the majority of budgeted account expenditures during the audited period.

Increases in personal services costs were the result of (1) an increase of 29 filled full-time positions from 491 to 520 during the audited period, representing a six percent increase in filled positions (2) prosecutors increasing their work schedule from a 35 to a 40 hour work week effective June 22, 2007, and (3) salary increases under collective bargaining agreements. Increases in contractual services were due to increases in costs of medical services for examinations of victims for the purpose of collecting forensic evidence; and, increases in witness compensation costs for travel, lodging, meals, and police witness fees.

In addition, the Criminal Justice Commission also had expenditures for the three-year period which totaled \$500, \$500 and \$1,000, respectively. These expenditures were primarily for food provided for the Commissioners at their meetings.

**Special Revenue Funds:**

**Federal and Other Restricted Accounts Fund:**

Comparative summaries of the Division's Federal and other restricted receipts for the audited period, as compared to the period ended June 30, 2005, are shown below:

	<b>Fiscal Year Ended June 30,</b>			
	<b><u>2005</u></b>	<b><u>2006</u></b>	<b><u>2007</u></b>	<b><u>2008</u></b>
<b>Federal and Other Restricted Accounts:</b>	\$	\$	\$	\$
Federal Grants	1,734,993	1,060,155	1,065,648	1,138,355
Other-than-Federal	720,518	691,600	728,912	642,500
Drug Asset Forfeitures	189,550	170,730	190,185	226,141
<b>Total Receipts</b>	<b><u>\$2,645,061</u></b>	<b><u>\$1,922,485</u></b>	<b><u>\$1,984,745</u></b>	<b><u>\$2,006,996</u></b>

Federal Grant and Other-than-Federal receipts consisted primarily of Federal and State matching reimbursements for continuing crime and drug control related programs. Federal Grant receipts decreased \$596,638 (34 percent) during the audited period and were primarily due to changes in Federal grant funding levels. Drug Asset Forfeitures receipts increased \$36,591 (19 percent) during the audited period and fluctuations were due to the volume of activity.

Comparative summaries of the Division's Federal and other restricted expenditures for the audited period, as compared to expenditures for the period ended June 30, 2005, are shown below:

	<b>Fiscal Year Ended June 30,</b>			
	<b><u>2005</u></b>	<b><u>2006</u></b>	<b><u>2007</u></b>	<b><u>2008</u></b>
<b>Federal and Other Restricted Accounts:</b>	\$	\$	\$	\$
Restricted Federal Accounts	1,729,238	1,132,287	1,213,328	1,187,462
Other-than-Federal Accounts	854,023	769,862	754,161	631,775
Drug Asset Forfeitures	198,059	207,417	219,272	239,247
<b>Total Expenditures</b>	<b><u>\$2,781,320</u></b>	<b><u>\$2,109,566</u></b>	<b><u>\$2,186,761</u></b>	<b><u>\$2,058,484</u></b>

Federal grant activity was responsible for the majority of the \$722,836 (26 percent) decrease in expenditures during the audited period. Expenditures in the Federal and other restricted accounts primarily consisted of personal services, related fringe benefits, and miscellaneous costs for various Federal and State programs including Juvenile Prosecution Enhancement, Stop Violence against Women, Statewide DWI Prosecution, and Elder Abuse Programs. Drug Asset Forfeitures expenditures were allocated to statutorily designated State agencies for the support of law enforcement activities.

**Capital Equipment Purchase Fund:**

Capital Equipment Purchase Fund expenditures totaled \$74,674, \$572,779 and \$428,086 during the fiscal years ended June 30, 2006, 2007 and 2008, respectively. These purchases were primarily made for motor vehicles, computers, and telecommunication equipment.

**Funds Awaiting Distribution:**

The Division used a pending receipts account to hold moneys in a custodial capacity until final disposition was determined. Total receipts collected and deposited were \$811,723, \$57,958 and \$2,743,279 for the fiscal years ended June 30, 2006, 2007 and 2008, respectively. Pending receipts withdrawals were based on actual activity and represented the final disposition of previously deposited unknown receipts into appropriate revenue accounts or returned to payors.

**Program Evaluation:**

Section 2-90 of the General Statutes authorizes the Auditors of Public Accounts to examine the operations of State agencies to determine their effectiveness in achieving legislative directives. We decided to follow-up on our prior recommendation and determine whether the Division of Criminal Justice has complied with Section 51-279c of the General Statutes and The Connecticut Association of Prosecutors' Collective Bargaining Agreement which requires a formal training program and certain training requirements for prosecuting attorneys.

Section 51-279c of the General Statutes requires that the Chief State's Attorney establish a formal training program for all newly appointed prosecuting attorneys consisting of not less than five days of training and an ongoing training program for all prosecuting attorneys consisting of not less than two days each year. The Connecticut Association of Prosecutors' Collective Bargaining Agreement (CAP) requires that each member of the Union participate in 14 hours of professional development in each fiscal/contract year.

Our review noted that overall prosecutor training hours had increased from 5,400 to 8,900 during the audited period, representing a 65 percent increase in training hours, however, statutory and CAP requirements for all prosecutors to meet the required amount of training within the required time were not met as noted in the following recommendation.

**Prosecuting Attorneys' Training Program:**

*Criteria:* Pursuant to Section 51-279c of the General Statutes, the Chief State's Attorney is to establish a formal training program for all newly-appointed prosecuting attorneys consisting of not less than five days, and an ongoing training program for all prosecuting attorneys consisting of not less than two days each year. The Connecticut Association of Prosecutors' Collective Bargaining Agreement mandates that each member of the Union participate in 14 hours of professional development in each fiscal/contract year.

*Condition:* Adequate administrative controls are lacking to verify that prosecutors are in compliance with annual training requirements. The Division offered annual two-day training sessions to all its prosecutors; however, due to their official duties, not all prosecutors are able to attend. Additionally, not all newly-appointed prosecutors attended their required five days of initial formal training.

Based on the *Training Hours Summary* report, a training attendance record for all prosecuting attorneys, 51 and 28 percent of all prosecutors for the fiscal years ended June 30, 2007 and 2008, respectively, were found short of the required training hours. Additionally, the attending dates and hours posted are sometimes based on the sign-up sheet of a seminar or course and not on actual attendance records or certificates of completion.

*Effect:* The requirements of the General Statutes and the collective bargaining agreements for the amount of training for all prosecutors were not fully met nor substantiated in some cases.

*Cause:* The Division believes there is a lack of both funding and staffing resources to adequately provide the necessary training, and to monitor each prosecutor's compliance with those requirements.

*Recommendation:* The Division should continue its efforts in establishing formal training programs for new prosecutors and monitor all prosecutors' training to ensure compliance with statutory and collective bargaining requirements. (See Recommendation 1.)

*Agency Response:* "We agree with audit recommendation that encouraged the Division to establish formal training programs for new prosecutors. Unfortunately, we have never had staff devoted to training that could design and carry out such a program and, given current economic conditions, it is unlikely to change, at least during the current biennium. We have tried to partially compensate for this by having seasoned prosecutors mentor new prosecutors.... We have been limited in recent years in authorizing attendance at out-of-state training events because of the State's ban on out-of-state-travel and budget restrictions. This has hindered our ability to

send prosecutors to valuable training sponsored by the National District Attorneys' Association because it is all out-of-state.

Despite these constraints and the lack of human and fiscal resources to devote to training, 78 percent of all full-time prosecutors were fully trained in 2006, 49 percent in 2007 and 73 percent in 2008 – an average of 66 percent over the audited period. In addition, an average of 19 percent of all full-time prosecutors were partially trained during this period... Even given our best efforts, we recognize that these numbers fall short of the statutory (Section 51-279c of the General Statutes) and Connecticut Association of Prosecutors Collective Bargaining Agreement goals. However, the ability of the Division of Criminal Justice to fully satisfy these goals ... such as substantiation of attendance at approved training events, are hampered by its lack of staff resources – specifically, a staff person dedicated to coordinating training events and monitoring compliance with training requirements. We will continue to host in-state training events ... but until we have dedicated training staff, similar to what exists in other State agencies, efforts to develop and monitor formal training programs will be limited. We will again make an effort to emphasize the importance of submitting evidence of attendance.”

## CONDITION OF RECORDS

Our review of the financial records of the Division of Criminal Justice disclosed some areas requiring comment and/or improvements that are discussed below.

### **Accounts Receivable Controls:**

*Criteria:* It is Management's responsibility to establish and maintain adequate and effective internal controls. The State Accounting Manual prescribes policies and procedures for accounts receivable records management, including that records should be accurate and complete. Good business practices and internal controls provide for documentation of transactions, accounts reconciliation, timely collection efforts, write-off of uncollectible accounts, and reliable and accurate reports.

Bond Forfeitures: Section 51-279b, subsections (b) and (c), of the General Statutes establishes the Division's responsibility for the collection of forfeited bonds and provides for the authority to compromise and settle for less than the amount due. A former Chief State's Attorney established a uniform standard that requires payment of 50 percent within seven days, 75 percent within 30 days, and 100 percent thereafter.

*Condition:* We noted control weaknesses over the collection activities and operating system for accounts receivable.

Bond Forfeitures: The Division collected approximately \$6,151,000 in bond forfeitures during the audited period. During this period, bond forfeiture accounts receivable balances decreased from \$4,963,000 at June 30, 2005, to \$4,739,000 at June 30, 2008. Even though the receivable balances have decreased, there are still some 145 cases over two years old totaling \$3,305,000 that should be either collected or written-off.

The Division's bond forfeiture system includes a database that calculates the amount due, based on the compromise schedule and data downloaded from the Judicial Department. System weaknesses include the lack of a (1) reconciliation between actual receipts and amounts posted to the database, and (2) list of aged outstanding accounts receivable to assist in the collection process.

*Effect:* The control weaknesses over collection activities and the bond forfeiture system increase the risk that accounts receivables will not be collected and deposited.

*Cause:* Inadequate staffing contributed to the collection deficiencies. Also, the database used to record and account for bond forfeitures is outdated and does not provide adequate reports that could help in the collection process.

*Recommendation:* The Division should improve its controls over accounts receivable for bond forfeitures to ensure that records are complete and that collection efforts are made in a timely manner. (See Recommendation 2.)

*Agency Response:* “Bond Forfeitures:

Since the last audit, we have reported decreasing bond forfeiture receivables in the annual GAAP report. The receivables reported were \$6,771,983, \$6,553,783, \$4,738,844 and \$3,038,463 at June 30, 2006, 2007, 2008 and 2009, respectively. Contributing to the reduction of the receivable balance reported in 2009 was the adoption in January 2009, of a new write-off policy for uncollectible bond forfeiture receivables which resulted in write-offs totaling \$35,000 between January and June 30, 2009. However, between January and the present, \$1,037,500 in uncollectible bonds has been written-off. A copy of the write-off policy is attached. The current receivable balance is approximately \$2 million, with \$1.3 million associated with cases that are over two years old. While we have made significant progress in reducing bond forfeiture receivables, we will continue to pursue timely collections of all bond forfeitures due, and identify those receivables which may be uncollectible and present opportunities for write-off.

We also have completed development of a new bond forfeitures database which we believe addresses the weaknesses identified in the audit.... Since May 2009, we have been using the new database exclusively.... The reconciliation between actual receipts and amounts posted to the database is being done by hand at present....

... the new system includes receipt dates enabling us to create aging receivable reports.... However, we are suffering from a lack of adequate staff resources to fully and aggressively address collections. Given the State’s current fiscal condition, which has impacted the Division significantly, I do not foresee a time in the near future when we will have additional resources to apply to these very labor intensive efforts. We are making a good faith effort to pursue collections given the resources available and have met with the Insurance Department which is partnering with us to enhance collection efforts by contacting surety companies and even calling bondsman.”

## RECOMMENDATIONS

Our prior report on the Criminal Justice Commission and the Division of Criminal Justice contained five recommendations pertaining to the Division. Of these prior recommendations, three have been implemented or otherwise resolved and two are being restated and/or repeated herein as current audit recommendations.

### *Status of Prior Audit Recommendations:*

- *The Division should continue its efforts in establishing formal training programs for new prosecutors and monitor all prosecutors' training to ensure compliance with statutory and collective bargaining requirements. Some improvements were noted, i.e. prosecutor training hours had increased during the audited period; however, deficiencies in this area still exist. As a result, this recommendation will be repeated. (See Recommendation 1.)*
- *The Division should comply with Section 4-33a of the General Statutes that requires prompt notification to the Auditors of Public Accounts and the State Comptroller when there a breakdown in the safekeeping of State resources. The loss reporting issue has been resolved; therefore, this recommendation is not being repeated.*
- *The Division should improve its controls over accounts receivable to ensure that records are complete and that collection efforts are made in a timely manner. The Division has improved its collection efforts over accounts receivable for drug asset forfeitures. However, deficiencies still exist for bond forfeitures; therefore, the recommendation is being repeated in modified form. (See Recommendation 2.)*
- *The Division should remind prosecutors to comply with court operating procedures prohibiting them of collecting certain court receipts and establish, in conjunction with Judicial Branch Court Operations, policy and procedures for restitution monies collected. Reminders for prosecutors to comply with court operating procedures for certain receipts were made and policy and procedures for restitution monies collected were established. As a result, this recommendation is not being repeated.*
- *The Division should establish policy and procedures for documenting time worked and leave time taken for the Chief State's Attorney, Deputy Chief State's Attorneys, and the judicial district State's Attorneys. Policy and procedures and a Monthly Attendance Report were implemented for documenting time worked and leave time taken for the Chief State's Attorney, Deputy Chief State's Attorneys, and the judicial district State's Attorneys. As a result, this recommendation is not being repeated.*

*Current Audit Recommendations:*

- 1. The Division should continue its efforts in establishing formal training programs for new prosecutors and monitor all prosecutors' training to ensure compliance with statutory and collective bargaining requirements.**

Comment:

Additional training programs for prosecutors should be made available for those who cannot attend the mandatory annual two-day training session due to official duties. The Division did not adequately monitor all prosecutors' training to ensure that the required amount of training was met.

- 2. The Division should improve its controls over accounts receivable for bond forfeitures to ensure that records are complete and that collection efforts are made in a timely manner.**

Comment:

Our examination noted weaknesses over accounts receivables including a lack of collections and write-offs of older accounts. Additionally, the database for bond forfeitures is outdated and does not provide reconciliations or adequate aging reports to assist in the collection process.

## INDEPENDENT AUDITORS' CERTIFICATION

As required by Section 2-90 of the General Statutes we have audited the books and accounts of the Criminal Justice Commission and the Division of Criminal Justice for the fiscal years ended June 30, 2006, 2007 and 2008. This audit was primarily limited to performing tests of the Agency's compliance with certain provisions of laws, regulations, contracts and grant agreements, and to understanding and evaluating the effectiveness of the Agency's internal control policies and procedures for ensuring that (1) the provisions of certain laws, regulations, contracts and grant agreements applicable to the Agency are complied with, (2) the financial transactions of the Agency are properly initiated, authorized, recorded, processed, and reported on consistent with management's direction, and (3) the assets of the Agency are safeguarded against loss or unauthorized use. The financial statement audits of the Criminal Justice Commission and the Division of Criminal Justice for the fiscal years ended June 30, 2006, 2007 and 2008, are included as 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 Criminal Justice Commission and the Division of Criminal Justice 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:**

In planning and performing our audit, we considered the Criminal Justice Commission and the Division of Criminal Justice'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 Agency'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 assurance on the effectiveness of the Agency's internal control over those control objectives.

Our consideration of internal control over financial operations, safeguarding of assets, and compliance requirements was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial operations, safeguarding of assets and compliance with requirements that might be significant deficiencies or material weaknesses. However as discussed below, we identified certain deficiencies in internal control over financial operations, safeguarding of assets, and compliance with requirements that we consider to be significant deficiencies.

A *control deficiency* 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 on a timely basis unauthorized, illegal, or irregular transactions or the

breakdown in the safekeeping of any asset or resource. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the Agency's ability to properly initiate, authorize, record, process, or report financial data reliably, consistent with management's direction, safeguard assets, and/or comply with certain provisions of laws, regulations, contracts, and grant agreements such that there is more than a remote likelihood that a financial misstatement, unsafe treatment of assets, or noncompliance with laws, regulations, contracts and grant agreements that is more than inconsequential will not be prevented or detected by the Agency's internal control. We consider the following deficiencies, described in detail in the accompanying "Program Evaluation," "Condition of Records," and "Recommendations" sections of this report, to be significant deficiencies in internal control over financial operations, safeguarding of assets and compliance with requirements: Recommendation 1 – inadequate monitoring of prosecutor's training requirements; and, Recommendation 2 – weaknesses in accounts receivable controls and procedures.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that noncompliance with certain provisions of laws, regulations, contracts, and grant agreements or the requirements to safeguard assets that would be material in relation to the Agency's financial operations, noncompliance which could result in significant unauthorized, illegal, irregular or unsafe transactions, and/or material financial misstatements by the Agency being audited will not be prevented or detected by the Agency's internal control.

Our consideration of the internal control over the Agency's financial operations, safeguarding of assets, and compliance with requirements, was for the limited purpose described in the first paragraph of this section and would not necessarily disclose all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we believe that neither of the significant deficiencies described above are material weaknesses.

### **Compliance and Other Matters:**

As part of obtaining reasonable assurance about whether the Criminal Justice Commission and the Division of Criminal Justice 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 Agency'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*. However, we noted certain matters which we reported to Agency management in the accompanying "Program Evaluation," "Condition of Records," and "Recommendations" sections of this report.

The Criminal Justice Commission and the Division of Criminal Justice's response to the findings identified in our audit are described in the accompanying "Program Evaluation" and "Condition of Records" sections of this report. We did not audit the Criminal Justice Commission and the Division of Criminal Justice's response and, accordingly, we express no opinion on it.

This report is intended for the information and use of the Agency's 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**

We wish to express our appreciation for the courtesies and cooperation extended to our representatives by the Criminal Justice Commission and the Division of Criminal Justice personnel during the course of our audit.

William T. Zinn  
Associate Auditor

Approved:

Kevin P. Johnston  
Auditor of Public Accounts

Robert G. Jaekle  
Auditor of Public Accounts