

# STATE OF CONNECTICUT



*AUDITORS' REPORT  
DIVISION OF CRIMINAL JUSTICE,  
OFFICE OF THE CHIEF STATE'S ATTORNEY  
INCLUDING THE CRIMINAL JUSTICE COMMISSION  
FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2012*

**AUDITORS OF PUBLIC ACCOUNTS**

JOHN C. GERAGOSIAN ❖ ROBERT M. WARD

## Table of Contents

COMMENTS.....	1
FOREWORD:.....	1
Criminal Justice Commission:.....	2
New Legislation:.....	2
RÉSUMÉ OF OPERATIONS:.....	3
General Fund Receipts and Expenditures:.....	3
Federal and Other Restricted Accounts Fund:.....	4
Workers' Compensation Fund:.....	4
Capital Equipment Purchase Fund:.....	5
CONDITION OF RECORDS.....	6
Inventory Records:.....	6
Receipts and Receivables:.....	7
RECOMMENDATIONS.....	9
INDEPENDENT AUDITORS' CERTIFICATION.....	11
CONCLUSION.....	13

# STATE OF CONNECTICUT



## AUDITORS OF PUBLIC ACCOUNTS

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June 19, 2013

### **AUDITORS' REPORT DIVISION OF CRIMINAL JUSTICE, OFFICE OF THE CHIEF STATE'S ATTORNEY INCLUDING THE CRIMINAL JUSTICE COMMISSION FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2012**

We have made an examination of the financial records of the Division of Criminal Justice including the Criminal Justice Commission for the fiscal years ended June 30, 2011 and 2012. This report on that examination consists of the Comments, Condition of Records, Recommendations and Certification that follow.

The financial statements pertaining to the operations and activities of the Division of Criminal Justice including the Criminal Justice Commission for the fiscal years ended June 30, 2011 and 2012 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 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 State of Connecticut. The division 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.

The Office of the Chief State's Attorney is responsible for the statewide administrative functions of the Division of Criminal Justice. The division includes not only the administrative office and bureaus of the chief state's attorney, but also the offices of each of the thirteen state's attorneys, one for each judicial district. The division is responsible for the investigation and prosecution of all criminal matters in the state, including traffic violations, housing court, juvenile issues, misdemeanor crimes and felony cases. Each state's attorney is responsible for the operations within the respective district. The chief state's attorney generally provides administrative oversight, assistance or guidance when it is requested.

The Office of the Chief State's Attorney also operates the following specialized bureaus within the central office: Appellate Bureau, Asset Forfeiture Bureau, Civil Litigation Bureau, Statewide Prosecution Bureau, Medicaid Fraud Control Unit, Cold Case/Shooting Task Force Bureau and Workers' Compensation Fraud Control Bureau. Program areas include crimes involving elder abuse, violence against women, cold case, witness protection and the nuisance abatement program.

**Criminal Justice Commission:**

The Criminal Justice Commission is an entity separate from the Division of Criminal Justice, and 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. The division shall provide staff support for 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, 2012, were as follows:

Honorable Richard N. Palmer, chairman  
Honorable Juliett L. Crawford  
Mary M. Galvin, Esquire  
Maura Hughes Horan, Esquire  
Moy N. Ogilvie, Esquire  
Ann G. Taylor, Esquire

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. Kevin T. Kane served as chief state's attorney throughout the audited period.

**New Legislation:**

There was no new legislation during the audited period that significantly changed the division's operations.

**RÉSUMÉ OF OPERATIONS:**

**General Fund Receipts and Expenditures:**

The division's General Fund receipts for the audited period, as compared to the period ended June 30, 2010, are summarized below:

	<b><u>Fiscal Year Ended June 30,</u></b>		
	<b><u>2010</u></b>	<b><u>2011</u></b>	<b><u>2012</u></b>
<b>General Fund Receipts:</b>			
Penalties and Settlements	\$2,960,727	\$4,143,620	\$1,923,621
Bond Forfeitures	2,180,398	1,562,674	1,087,530
Federal Aid – Miscellaneous	779,059	865,407	806,295
All Other Receipts	<u>50,955</u>	<u>48,556</u>	<u>55,642</u>
<b>Total General Fund Receipts</b>	<b><u>\$5,971,139</u></b>	<b><u>\$6,620,257</u></b>	<b><u>\$3,873,088</u></b>

General Fund receipts increased \$649,118 then decreased \$2,747,169 during the fiscal years ended June 30, 2011 and 2012, respectively. The fluctuations were attributable primarily to national Medicaid settlements with pharmaceutical companies. The division received certain cost recovery amounts that are represented above within penalties and settlements, and forwarded restitution amounts to the Department of Social Services, which administers the Medicaid program. Collections for bond forfeitures decreased in consecutive fiscal years as there were less criminal defendants failing to appear for court dates during the audited period. The receipts for Federal Aid - Miscellaneous vary directly to the expenses of the Medicaid Fraud Control Unit, which increased then decreased during the audited period.

The division's General Fund expenditures for the audited period, as compared to expenditures for the period ended June 30, 2010, are summarized below:

	<b><u>Fiscal Year Ended June 30,</u></b>		
	<b><u>2010</u></b>	<b><u>2011</u></b>	<b><u>2012</u></b>
<b>General Fund Expenditure Accounts:</b>			
Personal Services and Employee Benefits	\$44,164,852	\$45,508,299	\$45,890,002
Purchases and Contracted Services	1,639,496	1,480,110	1,511,496
Premises and Property Expenses	542,212	551,894	496,080
Motor Vehicle Costs	291,868	318,452	409,749
Employee Expenses, Allowances and Fees	327,950	293,602	268,286
Information Technology	257,984	245,500	257,277
Purchased Commodities	203,369	257,703	199,437
Capital Outlays Equipment	<u>17,437</u>	<u>-0-</u>	<u>37,323</u>
<b>Total General Fund Expenditures</b>	<b><u>\$47,445,168</u></b>	<b><u>\$48,655,560</u></b>	<b><u>\$49,069,650</u></b>

General Fund accounts expenditures increased by \$1,210,392 and \$414,090 representing 2.6 and 0.85 percent increases during the fiscal years ended June 30, 2011 and 2012, respectively. Personal services and employee benefits accounted for the majority of budgeted account expenditures and the related increases during the audited period. Purchases and contracted services decreased 10 percent then increased two percent. The decrease was due mostly to expert witness expenses incurred in the habeas corpus claim of racial disparity in the disposition of the death penalty during the fiscal year ended June 30, 2010.

Employment statistics for the Division of Criminal Justice for full-time permanent positions (not including per-diem employees) are as follows:

		<u>June 30,</u>	
	<u>2010</u>	<u>2011</u>	<u>2012</u>
General Fund, Budgeted Accounts	480	482	461
Restricted and Other Accounts	<u>13</u>	<u>13</u>	<u>13</u>
<b>Total Filled Positions</b>	<b><u>493</u></b>	<b><u>495</u></b>	<b><u>474</u></b>

**Federal and Other Restricted Accounts Fund:**

The division's federal and other restricted receipts for the audited period, as compared to the period ended June 30, 2010, are summarized below:

	<u>Fiscal Year Ended June 30,</u>		
<b>Federal and Other Receipts:</b>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Federal Grants	\$1,955,537	\$1,238,974	\$1,764,772
Other-than-Federal	-0-	144,899	242,970
Drug Asset Forfeitures	<u>182,078</u>	<u>247,647</u>	<u>319,761</u>
<b>Total Federal and Other Receipts</b>	<b><u>\$2,137,615</u></b>	<b><u>\$1,631,520</u></b>	<b><u>\$2,327,503</u></b>

Federal grants and other-than-federal receipts consisted primarily of federal and state matching reimbursements for programs that included violence prevention programs. Federal grant receipts were also used to support information technology improvements at the Division of Criminal Justice. Other-than-federal and drug asset forfeiture receipts increased slightly due to changes in state grant funding levels and the fluctuation in the volume of forfeiture activity, respectively.

The division's federal and other restricted expenditures for the audited period, as compared to expenditures for the period ended June 30, 2010, are summarized below:

	<u>Fiscal Year Ended June 30,</u>		
<b>Federal and Other Expenditures:</b>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Personal Services and Employee Benefits	\$1,282,558	\$1,128,774	\$1,159,404
Capital Outlays - Equipment	6,468	294,894	533,711
Information Technology	11,511	316,640	294,875
All Other Expenses	<u>194,744</u>	<u>132,267</u>	<u>415,636</u>
<b>Total Federal and Other Expenditures</b>	<b><u>\$1,495,281</u></b>	<b><u>\$1,872,575</u></b>	<b><u>\$2,403,626</u></b>

Federal grant activity was responsible for the majority of the changes in expenditures during the audited period. Expenditures consisted of personal services, related fringe benefits and miscellaneous costs for various federal and state programs, including those noted above.

**Workers' Compensation Fund:**

The division's workers' compensation expenditures for the audited period, as compared to expenditures for the period ended June 30, 2010, are summarized below:

<b>Workers' Compensation Fund:</b>	<b>Fiscal Year Ended June 30,</b>		
	<b><u>2010</u></b>	<b><u>2011</u></b>	<b><u>2012</u></b>
Personal Services and Employee Benefits	\$533,647	\$561,233	\$452,700
Motor Vehicle Costs	6,359	12,587	7,673
All Other Expenditures	<u>318</u>	<u>\$1,241</u>	<u>1,207</u>
<b>Total Workers' Comp. Fund Expenditures</b>	<b><u>\$540,324</u></b>	<b><u>\$575,061</u></b>	<b><u>\$461,580</u></b>

The division's expenses related to the Workers' Compensation Fund increased 6 percent and decreased 20 percent during the audited period for the fiscal years ended June 30, 2011 and 2012, respectively. The expenses were charged directly to the Workers' Compensation Fund and represent the division's expenses related to the investigation and prosecution of workers' compensation crimes.

**Capital Equipment Purchase Fund:**

Capital Equipment Purchase Fund expenditures totaled \$247,068, \$276,416 and \$118,824 during the fiscal years ended June 30, 2010, 2011 and 2012, respectively. These purchases were made primarily for motor vehicles, modular furniture to remodel the former library to add the Cold Case/Violent Crimes Bureau, computers and system improvements.

## CONDITION OF RECORDS

Our review of the financial records of the Division of Criminal Justice disclosed areas needing improvement, which are discussed below.

### **Inventory Records:**

*Criteria:* Section 4-36 of the General Statutes requires each state agency to establish and keep inventory records in the format prescribed by the Office of the State Comptroller. The Comptroller issues the State Property Control Manual. Chapter 3 of the manual states that amounts reported to the State Comptroller on the Asset Management/Inventory Report/GAAP Reporting Form should be accurate and reconcile to actual inventory items as well as to Core-CT records. Adequate internal controls dictate that the preparation and approval process not be performed by the same employee. Chapter 7 of the manual also requires a software inventory to be established to track and control software media.

*Condition:* The Division of Criminal Justice's inventory records were in disarray. The records contained inconsistencies and errors among the equipment amounts reported on the inventory report, actual inventory items and the Core-CT records. We were unable to verify whether all capital purchases of assets and software were reported properly, and found that the agency did not include the cost of installation, shipping and component parts in inventory as required. The location of certain equipment was not listed accurately on the inventory listing. For software inventory, the division does not have a comprehensive and secure library, a complete and accurate listing, or an accumulation of the costs of the software developed in-house, as required.

*Cause:* The division does not reconcile the equipment purchases to the inventory records, and the annual physical inventory is not reconciled to the annual inventory report. The directives set forth in the State Property Control Manual for inventory and software were not followed.

*Effect:* Inventory reported to the State Comptroller is inaccurate and there is an increased risk that capital and software purchases are not properly maintained, accounted for and reported properly.

*Recommendation:* The Division of Criminal Justice should implement an effective reconciliation process to ensure that equipment is accounted for and reported properly. The division should ensure that its inventory and software records are maintained and reported in accordance with the State Property Control Manual. (See Recommendation 1.)

*Agency Response:* "In FY11 and FY12 the division purchased over \$1.1 million in equipment, primarily for IT infrastructure upgrade. Only the actual value of the equipment was included in inventory. In the future the agency will include the value of installation, shipping and component parts in the assets module and will reconcile the CO-59 value with the Core-CT accounting records. During the period of this audit the division was still in the process of

deploying new equipment to its more than 50 offices statewide and updating locations in the asset module. Limited IT and fiscal staffs accounted for delays in deployment and in updating the inventory locations in Core-CT. Both deployment and updating of inventory locations are complete and the annual physical inventory this spring should provide confirmation of the detail for the 2013 CO-59. The division maintains a software inventory which reflects purchasing detail. It has been updated to record new software purchased as part of the IT Infrastructure upgrade, but some of the old software used on the former operating system has not yet been deleted from the records. This will occur as soon as Hewlett Packard (HP) performs a health check of the new system and we are certain that the old software is no longer needed. The software library, maintained by the IT Manager, consists of program install files, disks (where applicable) and licenses. Most current software is in a digital format, maintained in an electronic file in a segregated, folder that only IT staff can access. Only IT staff has authority to install new software on division equipment. Most, if not all, of the older software that supported the Novell operating system previous to the installation of Microsoft, will be deleted from inventory now that the new system is operational; and the division will be able to perform an annual audit of the software library and reconcile it to the physical software inventory. In the future, agency developed software, including commercially available software that is purchased or licensed and modified in-house using more than an incremental effort, and which is capitalized, will be recorded in the asset management module of Core-CT. The same employee will not both prepare and approve the CO-59 GAAP report.”

### **Receipts and Receivables:**

*Criteria:* Section 2.1 of the State Accounting Manual indicates that the person opening the incoming mail should record the receipts in a receipts journal to minimize the risk of loss. Section 2.2 indicates that accountability reports should be prepared to compare the monies that were actually recorded with the monies that should have been accounted for. Section 5.3.1 of the manual indicates that the agency should determine the correct coding for funds awaiting distribution and the agency should disburse the funds as needed to clear this fund.

Section 3.1 of the manual states that receivables should be accurate, complete and maintained in a manner to indicate the length of time the debt has been outstanding. Adequate internal controls include reconciliations of accounts receivable activity to subsidiary records on a regular basis and segregation of duties over the assessment, recording, and collection of amounts due. Section 3-7 of the General Statutes states that write-offs may occur after every effort has been made to collect the funds, with certain authorizations.

*Condition:* The person who opens the incoming mail within the business office does not record the receipts in a receipts journal and accountability reports are not

prepared to reconcile accounting records to the cash received for certain revenues. One employee in the Bond Asset Forfeiture Unit receives the checks, records the payments in the database, monitors receivables and prepares delinquent collection letters. Funds awaiting distribution are not being accounted for as necessary and \$2,353 has not been redirected to the proper place for between five and 13 years. Drug asset and bond forfeitures are not maintained in a manner to indicate the length of time the debt has been outstanding. There were no reconciliations performed of receivable activity and we were unable to reconcile the activity with the beginning and ending balances.

*Cause:* The directives set forth within the State Accounting Manual were not followed.

*Effect:* Assets are exposed to misappropriation or theft as segregation of duties does not appear to be adequate. The realizable value of receivables may be overstated as aged receivables may not be valid. Funds awaiting distribution are not disbursed in a timely manner.

*Recommendation:* The Division of Criminal Justice should follow the directives within the State Accounting Manual for its receipts, funds awaiting distribution and receivables. (See Recommendation 2.)

*Agency Response:* “In the future the person opening the incoming mail will record the receipts in either a manual or electronic receipts log and a reconciliation of this log to actual deposits will be performed. There will be a more frequent review of the balances in the Funds Awaiting Distribution account to identify and pursue the steps necessary to disburse the funds as quickly as possible. Only \$914 (from a 2007 entry that needs legal action to clear) of the original \$2,353 balance in this account identified by the auditors remains at this time. Following advice of the auditors and with the approval of the Department of Social Services (DSS), restitution in Global Medicaid Fraud Settlements will be deposited directly into DSS accounts, eliminating the need to initially account for these as pending receipts. Following discussion with the auditors, a review of all receivables for the Drug Asset Forfeiture Revolving account will be conducted to assure that only “valid” receivables will be included on the annual GAAP report as of June 30, 2013, and a new policy will be adopted to address both write-off and accounting adjustment criteria going forward. The division will attempt to modify the drug asset forfeiture database to more clearly identify the length of time the debt has been outstanding (generally the date of disposition of the case) and develop a report that can identify the fiscal year starting and ending receivable balances. It may not be possible to develop such a report for the Bond Forfeiture receivables because there are so many variables (such as motions for extensions and stays) that any report created can be outdated as soon as it is run.”

## RECOMMENDATIONS

Our prior report on the Division of Criminal Justice contained six recommendations. Of these prior recommendations, five were implemented and one is restated as a current audit recommendation.

### *Status of Prior Audit Recommendations:*

- **The Chief State's Attorney's office should appropriately charge the expenses of the Workers' Compensation Fraud Unit to the Workers' Compensation Fund.** It appears that the costs related to the Workers' Compensation Fraud Unit is now being paid for with the Workers' Compensation Fund's resources and not the General Fund resources, which is appropriate. This recommendation will not be repeated.
- **The Asset Forfeiture Unit within the Division of Criminal Justice should have collection procedures that are effective in enforcing the 90-day provision of Section 54-36a, subsection (b)(3)(D)(i).** During our current audit, we noted that the division was more effective in enforcing the 90-day provision; therefore, we will not repeat this recommendation.
- **The Division of Criminal Justice, with its management rights, should consider implementing reasonable contracting options to reduce its overall electricity and storage costs.** The division inquired of the Office of Policy and Management (OPM) regarding the electricity contract. OPM believes that it has sole authority to contract for electricity in accordance with Section 16a-14e of the General Statutes and that it is necessary to budget for such payments. OPM failed to reserve certain contractual rights to protect state agencies against declining energy rates, resulting in state agencies, including the division to overpay grossly for electricity over four years during a declining market. The division opted not to exert its management rights under Section 51-276 of the General Statutes and continued to pay excess costs estimated at \$26,782 per year, or \$107,128 over the life of the contract. Considering that the contract is set to expire on June 30, 2013, the division is not comfortable exerting its management rights in this area, the division is working to reduce its storage costs per square foot through a new contract, and the matter has been disclosed fully. We will not repeat this recommendation in our current audit report.
- **The chief state's attorney of the Division of Criminal Justice, along with the state's attorneys representing the 13 district offices, should enforce compliance with the training requirements under Section 51-279c of the General Statutes, monitor employee work schedules and habits effectively and should not grant sick pay to employees without the documentation required by Section 5-247-11 of the Regulations of State Agencies.** The division has made substantial efforts to enforce compliance with the training requirements and monitor employee work schedules and habits more effectively. We will not repeat this recommendation.

- **The Division of Criminal Justice should ensure that its inventory and software records are updated and reported in accordance with the State Property Control Manual.** We found similar conditions during our current audit; therefore, this finding will be repeated in Recommendation 1.
- **The Division of Criminal Justice should design and follow proper internal controls over petty cash.** We found the division made improvements in internal controls; therefore, we will not repeat this recommendation.

*Current Audit Recommendations:*

1. **The Division of Criminal Justice should implement an effective reconciliation process to ensure that equipment is accounted for and reported properly. The division should ensure that its inventory and software records are maintained and reported in accordance with the State Property Control Manual.**

Comment:

This is a repeated recommendation.

2. **The Division of Criminal Justice should follow the directives within the State Accounting Manual for its receipts, funds awaiting distribution and receivables.**

Comment:

The State Accounting Manual is the authoritative guidance that helps to ensure adequate internal controls to minimize the risk of loss.

## INDEPENDENT AUDITORS' CERTIFICATION

As required by Section 2-90 of the General Statutes we have audited the books and accounts of the Division of Criminal Justice including the Criminal Justice Commission for the fiscal years ended June 30, 2011 and 2012. This audit was primarily limited to performing tests of the division's compliance with certain provisions of laws, regulations, contracts and grant agreements and to understanding and evaluating the effectiveness of the division's internal control policies and procedures for ensuring that (1) the provisions of certain laws, regulations, contracts and grant agreements applicable to the division are complied with, (2) the financial transactions of the division are properly initiated, authorized, recorded, processed, and reported on consistent with management's direction, and (3) the assets of the division are safeguarded against loss or unauthorized use. The financial statement information related to the Division of Criminal Justice for the fiscal years ended June 30, 2011 and 2012, is 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 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:**

Management of the Division of Criminal Justice 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 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 division's financial operations, safeguarding of assets, and compliance with certain provisions of laws, regulations, contracts and grant agreements, but not for the purpose of expressing an opinion on the effectiveness of the division's internal control over those control objectives. Accordingly, we do not express an opinion on the effectiveness of the Division of Criminal Justice'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 division'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 division's financial operations, safeguarding of assets, or compliance with requirements that we consider to be material weaknesses, as defined above. However, we consider the following deficiencies, described in detail in the accompanying Condition of Records and Recommendations sections of this report, to be significant deficiencies: Recommendation 1 – recording inventory incorrectly; and Recommendation 2 – inadequate internal controls for receipts and receivables. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

As part of obtaining reasonable assurance about whether 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 division'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 division management in the accompanying Condition of Records and Recommendations sections of this report.

The Division of Criminal Justice's responses to the findings identified in our audit are described in the accompanying Condition of Records sections of this report. We did not audit 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 division 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 and cooperation extended to our representatives by the personnel of the Division of Criminal Justice during the course of our examination.

*Maura F. Pardo*

Maura F. Pardo  
Principal Auditor

Approved:



John C. Geragosian  
Auditor of Public Accounts



Robert M. Ward  
Auditor of Public Accounts