

STATE OF CONNECTICUT



*AUDITORS' REPORT
JOINT COMMITTEE ON LEGISLATIVE MANAGEMENT
FOR THE FISCAL YEARS ENDED JUNE 30, 2006 AND 2007*

AUDITORS OF PUBLIC ACCOUNTS

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October 3, 2008

**AUDITORS' REPORT
JOINT COMMITTEE ON LEGISLATIVE MANAGEMENT
FOR THE FISCAL YEARS ENDED JUNE 30, 2006 AND 2007**

We have examined the financial records of the Joint Committee on Legislative Management and those commissions whose financial affairs were administered by that Committee including the Permanent Commission on the Status of Women, Commission on Children, Latino and Puerto Rican Affairs Commission, State Capitol Preservation and Restoration Commission, African-American Affairs Commission, and the Connecticut Commission on Aging.

Our examination covered the fiscal years ended June 30, 2006 and 2007. Financial statement presentation and auditing is done on a Statewide Single Audit basis to include all State agencies. This examination has been limited to assessing the Joint Committee on Legislative Management's and the related Commissions' compliance with certain provisions of laws, regulations, contracts and grant agreements, and evaluating the Committee's and related Commissions' internal control structure and procedures established to ensure such compliance. This report on our examination consists of the Comments, Condition of Records, Recommendations and Certification that follow.

COMMENTS

FOREWORD:

The Joint Committee on Legislative Management (JCLM, Committee, or Agency) operates, generally, under the provisions of Title 2, Chapter 18a, Sections 2-71a through 2-71x, of the General Statutes. It is responsible for the financial affairs of the General Assembly, including the coordination and management of legislative matters and the supervision and approval of legislative expenditures from all appropriations to the General Assembly, legislative commissions and legislative interim committees. It must review and approve budgetary requests of all legislative commissions, committees, and agencies, and coordinate the work of the General Assembly's standing committees. The Committee is required to assess ways and means to improve the legislative operation and to make improvements in the legislative organization, procedures, facilities and

working conditions. It is also responsible for the maintenance, supervision and control of the State Capitol and the Legislative Office Building and grounds as well as for the undertaking of authorized capital projects involving the preservation and restoration of the State Capitol building.

Members of the Joint Committee on Legislative Management:

Under the provisions of Section 2-71a of the Connecticut General Statutes, the membership of JCLM shall be as provided in the joint rules of the House of Representatives and the Senate. Such rules provide for 20 members to be appointed from the House of Representatives and 13 from the Senate. As of June 30, 2007, the Committee's membership was as follows:

- House Members:
 - Co-Chairperson, Speaker, James A. Amann
 - Majority Leader, Christopher G. Donovan
 - Minority Leader, Lawrence F. Cafero, Jr.
 - Representative Emil Altobello, Jr.
 - Representative Richard O. Belden
 - Representative Michael A. Christ
 - Representative Mary G. Fritz
 - Representative Robert D. Godfrey
 - Representative William H. Hamzy
 - Representative John A. Harkins
 - Representative Marie Lopez Kirkley-Bey
 - Representative Denise W. Merrill
 - Representative Linda A. Orange
 - Representative Walter M. Pawelkiewicz
 - Representative Felipe Reinoso
 - Representative Pamela Z. Sawyer
 - Representative J. Brendan Sharkey
 - Representative Toni E. Walker
 - Two Vacancies
- Senate Members:
 - Co-Chairperson, President Pro Tempore, Donald E. Williams, Jr.
 - Majority Leader, Martin M. Looney
 - Minority Leader, John McKinney
 - Senator Thomas A. Colapietro
 - Senator Joseph J. Crisco, Jr.
 - Senator Eileen M. Daily
 - Senator Judith G. Freedman
 - Senator Thomas P. Gaffey
 - Senator Joan V. Hartley
 - Senator Gary D. LeBeau
 - Senator William H. Nickerson
 - Senator Andrew W. Roraback
 - One Vacancy

The vacancies represent appointments that had not been made as of June 30, 2007. D'Ann Mazzocca served as Executive Director during the audited period. Other members who served during the audited period were:

- House Members:
 - Minority Leader, Robert M. Ward
 - Representative Evelyn Mantilla
 - Representative Claudia Powers
- Senate Members:
 - Senator Biagio Ciotto
 - Senator Louis C. DeLuca
 - Senator George L. Gunther

Legislative Changes:

Public Act 05-77, effective July 1, 2005, resulted in the Commission on Aging moving from the Executive Branch to the Legislative Branch.

Public Act 06-188, Section 38, effective July 1, 2006, transferred the existing duty to conduct a comprehensive needs assessment of unmet long-term care needs and project future demand for such services to the General Assembly. The General Assembly was responsible to contract for the assessment after consulting with the Commission on Aging, the Long-Term Care Advisory Council, and the Long-Term Care Planning Committee. The report was issued in June 2007.

Legislative Offices and Commissions:

Through its administrative staff, the Committee provides administrative support to the operations of all legislative committees and commissions and the various agencies of the legislative branch, except the Auditors of Public Accounts. Within the budget for the Committee, provisions are made to fund the operations of Legislative Offices, including the Office of Legislative Management, Office of Legislative Research, Office of Fiscal Analysis, Program Review and Investigations, Legislative Library, Office of Information Technology, State Capitol Police, Offices of the Senate and House Clerks, and the Legislative Commissioners' Office.

Separate General Fund budgets were approved for the Permanent Commission on the Status of Women, the Commission on Children, the Latino and Puerto Rican Affairs Commission, the African-American Affairs Commission, and the Connecticut Commission on Aging, as well as for the Auditors of Public Accounts. Other legislative commissions include the Law Revision Commission, the State Capitol Preservation and Restoration Commission, the Commission on Compensation of Elected State Officials and Judges, the Commission on Uniform Legislation and the Commission on Innovation and Productivity. The statutory authority, duties and membership of certain commissions are discussed in the "Résumé of Operations" section of this report.

RÉSUMÉ OF OPERATIONS:

Receipts and Expenditures for the Office of Legislative Management:

Receipts recorded within the Office of Legislative Management (OLM), which is the administrative office established under JCLM, totaled \$2,110,451, \$2,112,824 and \$2,743,408 for the fiscal years ended June 30, 2005, 2006 and 2007, respectively. The major source of revenue was an annual transfer of funds from the Department of Revenue Services that was used to defray the costs of providing television coverage of State government deliberations and public policy events in accordance with Section 2-71x of the General Statutes. The transfers were \$2,000,000 for the fiscal years ended June 30, 2005 and 2006, and \$2,500,000 for the fiscal year ended June 30, 2007.

Expenditures by fund for only the Office of Legislative Management are shown below:

| | <u>2004-2005</u> | <u>2005-2006</u> | <u>2006-2007</u> |
|----------------------------------|---------------------|---------------------|---------------------|
| General Fund – Budgeted Accounts | \$53,257,456 | \$50,657,375 | \$55,773,424 |
| Grant/Restricted Fund | 2,067,651 | 1,788,667 | 2,175,114 |
| Special Revenue Fund | <u>2,623</u> | <u>-0-</u> | <u>-0-</u> |
| Totals | <u>\$55,327,730</u> | <u>\$52,446,042</u> | <u>\$57,948,538</u> |

Expenditures by account for only the Office of Legislative Management are shown below:

| | <u>2004-2005</u> | <u>2005-2006</u> | <u>2006-2007</u> |
|---------------------------------------|---------------------|---------------------|---------------------|
| Personal Services & Employee Benefits | \$33,210,305 | \$35,161,179 | \$37,578,262 |
| Employee Expenses, Allowances & Fees | 1,625,000 | 1,811,117 | 1,827,183 |
| Purchases & Contracted Services | 9,831,129 | 6,388,989 | 7,335,952 |
| Premises & Property Expenses | 7,312,840 | 6,322,690 | 7,556,443 |
| Information Technology | 2,245,155 | 1,518,439 | 2,300,219 |
| Capital Outlays – Equipment | 724,479 | 867,608 | 693,590 |
| Purchased Commodities | 340,231 | 334,248 | 606,333 |
| Motor Vehicle Costs | 38,591 | 41,772 | 50,556 |
| Totals | <u>\$55,327,730</u> | <u>\$52,446,042</u> | <u>\$57,948,538</u> |

Expenditures decreased by 5.2 percent and increased by 10.5 percent during the fiscal years ended June 30, 2006 and 2007, respectively. Personal services and employee benefits increased 5.9 percent and 6.9 percent due to merit raises, cost-of-living adjustments and the duration of the legislative sessions which last for five months during odd-numbered years and three months during even-numbered years. During the fiscal year ended June 30, 2006, expenditures for purchases and contracted services decreased by \$3,442,140 due to attorney fees, investigation services and printing services; other expenditures for premises and property expenses and information technology also decreased by a combined \$1,716,866 for that fiscal year. During the fiscal year ended June 30, 2007, expenses increased in those three general categories in the amount of \$2,962,496 due to printing and binding, visual media services, premises repair and maintenance services and supplies, as well as for software licenses and support.

Permanent Commission on the Status of Women:

The Permanent Commission on the Status of Women operates under the provisions of Title 46a, Chapter 812, Sections 46a-1 to 46a-6, of the General Statutes. The Commission is comprised of 17 members whose duties are to conduct an ongoing study of all matters concerning women, inform leaders of business, education, governments, and the media of the problem of sex discrimination, to enlist their support in working toward improvement; serve as liaison between government and private interest groups concerned with services for women; promote consideration of qualified women for all levels of government positions; and oversee coordination and assess programs and practices in all State agencies as they affect women.

The membership of the Commission as of June 30, 2007, was as follows:

| | |
|----------------------------------|-------------------------------|
| Jean L. Rexford, Chairperson | Carrie Gallagher |
| Senator John A. Kissell | Sandra Hassan |
| Senator Andrew J. McDonald | Adrienne F. Houel |
| Representative Robert Farr | Tanya Meck |
| Representative Michael P. Lawlor | Cindy R. Slane |
| Barbara DeBaptiste | Susan O. Storey |
| Yvonne Davis | Patricia E. M. Whitcombe, M.D |
| Elizabeth Donahue | Cecilia Woods |

Other members who also served on the Commission during our audited period included Patricia Hendel, Marcia Cavanaugh and Robin Sheppard. On December 4, 2006, Teresa C. Younger succeeded Leslie J. Gabel-Brett, who resigned on September 9, 2006, as the Executive Director of the Commission. There was one vacancy at June 30, 2007.

Expenditures for the Permanent Commission on the Status of Women totaled \$683,926, \$737,060, and \$791,713 for the fiscal years ended June 30, 2005, 2006 and 2007, respectively. The increase in the fiscal year ended June 30, 2006 was primarily due to contracted and personal services, including consultants, temporary services and full-time salaries and wages. The increase in the fiscal year ended June 30, 2007, was primarily due to personal services, which included temporary salaries and wages. Receipts amounted to \$159,267, \$132,625 and \$151,909 during the three fiscal years, respectively. The changes in receipts were primarily attributable to changes in grant activity.

Commission on Children:

The Commission on Children operates under the provisions of Title 46a, Chapter 814d, Sections 46a-126 to 46a-131a, of the General Statutes. The duties of the Commission are to review all matters concerning children and the Commission shall meet periodically with various State agencies and officials on any matter related to children and the delivery of services to children; meet with and be available to representatives of private providers of services to children, foster parents, and support groups to children, to understand their concerns regarding the provision for services to children; receive from individuals and departments identified above, requests for review and recommendations by the Commission on any matters related to children and the delivery of services to children; inform leaders of the business community, education community, State and local governments, and the media of the nature and scope of problems faced by children; serve as a liaison between government and private groups concerned with children; and review coordination and assess programs and practices in all State agencies as they affect children. The membership of the Commission on Children as of June 30, 2007, was as follows:

Appointed Members:

| | |
|-------------------------------------|------------------------|
| James P. Cordier, Chairperson | M. Alex Geertsma, M.D. |
| Senator Mary Ann Handley | Alison Hilding |
| Senator Jonathan Harris | Josh Piteo |
| Representative Andrew M. Fleischman | Mary Grace Reed |
| Representative Michael P. Lawlor | Laura Lee Simon |
| Judith A. Busch | Leslie Wolfgang |
| George A. Coleman | John P. Yrchik, Ph.D. |
| Mary K. Fox | Vacancy |

Ex-officio nonvoting members:

Commissioner of Children and Families
Commissioner of Social Services
Commissioner of Developmental Services
Commissioner of Public Health
Commissioner of Education
Commissioner of Correction
Secretary of the Office of Policy and Management
Attorney General
Chief Court Administrator

Elaine Zimmerman served as Executive Director throughout the audited period.

Expenditures for the Commission on Children totaled \$739,179, \$832,271, and \$870,694 for the fiscal years ended June 30, 2005, 2006 and 2007, respectively. The increases were primarily due to changes in personal services. Receipts totaled \$98,725, \$61,150, and \$88,150 during the three fiscal years, respectively. These receipts were comprised primarily of private and Federal grants. For additional comments regarding the Commission on Children see the Condition of Records and Recommendations sections of this report.

Latino and Puerto Rican Affairs Commission:

The Latino and Puerto Rican Affairs Commission operates under the provisions of Title 2, Chapter 23d, Section 2-120, of the General Statutes. The duties of the Commission are to review and comment on any proposed State legislation and regulations that would affect the Latino and Puerto Rican populations in the State; advise and provide information to the Governor on the State's policies concerning the Latino and Puerto Rican communities; advise the Governor concerning the coordination and administration of State programs serving the Latino and Puerto Rican populations; maintain a liaison between the Latino and Puerto Rican communities and governmental entities; encourage Latino and Puerto Rican representation at all levels of State government, including State boards and commissions; secure appropriate recognition of the accomplishments and contributions of the Latino and Puerto Rican populations of the State; and prepare and submit an annual report concerning its activities with any appropriate recommendations concerning the Latino and Puerto Rican populations in the State.

The membership of the Latino and Puerto Rican Affairs Commission as of June 30, 2007, was as follows:

| | |
|----------------------------|-----------------------|
| Manuel García, Chairperson | Alcides Ortíz |
| Ramón L. Arroyo | Awilda S. Reasco |
| Carlos Alvarez | Pablo Rivera |
| Sonia Ayala | Ed Rodriguez |
| Luis A. Menéndez | Norma Rodríguez-Reyes |
| Ann E. Negrón | Ivette Servera |
| | Maritza Tirú |

Another member who served during the audited period was Abner Burgos-Rodríguez. Fernando Betancourt served as Executive Director of the Commission throughout the audited period.

Expenditures for the Latino and Puerto Rican Affairs Commission amounted to \$425,877, \$538,932, and \$516,057 for the fiscal years ended June 30, 2005, 2006 and 2007, respectively. For the fiscal years ended June 30, 2006 and 2007, the changes in expenditures were primarily attributable to an increase and decrease, respectively, in contracted services, personal services and purchased commodities. Such services and commodities included conferences, catering, entertainers, full-time salaries and wages, promotional supplies and general office supplies. Receipts totaled \$106,203, \$104,390, and \$109,415 during the three fiscal years, respectively. The changes were due to non-Federal aid and private grants.

African-American Affairs Commission:

The African-American Affairs Commission operates under Title 2, Chapter 23e, Section 2-121, of the General Statutes. The Commission is charged with reviewing and commenting on proposed State legislation and regulations affecting the State's African-American population; encourage their representation in State government, advising and providing the Governor with information on State policies concerning them; advising the Governor on the coordination and administration of State programs serving them; maintaining a liaison between their communities and governmental entities; and preparing and submitting an annual report to the Governor regarding the Commission's activities and any appropriate recommendation regarding them.

The membership of the African-American Affairs Commission as of June 30, 2007, was as follows:

| | |
|--------------------------------|--------------------|
| Michael Jefferson, Chairperson | George S. Logan |
| Kristen M. Clark | Derrick T. McBride |
| Lillie B. Crosby | Fred Pierre-Louis |
| Rosetta E. Jones | Alphonse Wright |
| | Five Vacancies |

Other members who served during the audited period were Toni Bosley, Charles K. Botts, III, Delores A. Franks, Shaunna Gravesande, Victoria O. Odesina and Brenda Person. On August 22, 2006, Glenn A. Cassis was appointed the Executive Director of the Commission, succeeding Vanessa D. Burns, who resigned on July 6, 2006.

Expenditures of the African-American Affairs Commission were \$320,635, \$320,624 and \$351,156 for the fiscal years ended June 30, 2005, 2006 and 2007, respectively. The increase for the fiscal year ended June 30, 2007, was primarily due to personal services and employee benefits and purchased commodities. Such services and commodities included full-time and part-time salaries and wages, accumulated leave, and promotional supplies. Receipts amounted to \$24,750, \$7,750 and \$12,563 during the three fiscal years, respectively. The decrease in the fiscal year ended June 30, 2006 was attributed to Federal and non-Federal aid. The increase in the fiscal year ended Jun 30, 2007 was mainly comprised of non-Federal aid.

Connecticut Commission on Aging:

The Connecticut Commission on Aging operates under Title 17b, Chapter 3199bb, Section 17b-420, of the General Statutes. The Commission is charged with advocating on behalf of elderly persons on issues and programs of concern to the elderly including health care, nutrition, housing, employment, transportation, legal assistance and economic security. The Commission prepares reports to the Governor, General Assembly and municipalities on its findings and recommendations concerning services for the elderly; it conducts public hearings, meets regularly with representatives of State agencies to review and comment on the policies and procedures of the department concerning the elderly; reviews and comments on the budget of the State Unit on Aging within the Department of Social Services and meets as needed with State officials; and disseminates information to the business and education communities as well as State and local governments and the media on the nature and scope of the problems faced by the elderly.

The membership of the Connecticut Commission on Aging as of June 30, 2007, was as follows:

Appointed Members:

| | |
|-------------------------------|-------------------------|
| Kathryn J. Freda, Chairperson | Christine M. Lewis |
| Donald L. Dimenstein | Patricia H. Mayfield |
| William L. Eddy | Richard C. Memmott, Sr. |
| Sharon Gesek | James L. Pellegrino |
| Nancy S. Gyurko | Carolyn J. Thornberry |
| Judith M. Jencks | Carol Tillman Parrish |
| Dr. Gerard J. Kerins | Gerd Weindling |
| Dr. Waldo C. Klein | Vacancy |
| Mary Ellen Klinck | |

Ex-officio nonvoting members:

- Chairpersons and Ranking Members of Human Services Committee
- Chairpersons and Ranking Members of the Select Committee on Aging
- Commissioner of Social Services
- Commissioner of Public Health
- Commissioner of Mental Health and Addiction Services
- Commissioner of Developmental Services
- Commissioner of Economic and Community Development
- Commissioner of Transportation
- Commissioner of Insurance
- Commissioner of Labor

Another member who served during the audited period was Maxine Goldstein. Julia Evans Starr served as the Executive Director throughout the audited period.

Public Act 05-77 moved the Commission on Aging from the Executive Branch to the Legislative Branch, effective July 1, 2005. Expenditures of the Commission on Aging totaled \$153,373 and \$454,410 for the fiscal years ended June 30, 2006 and 2007, respectively. The expenditures and the increase in expenditures were mainly attributable to management consultant services for the long-term care assessment study in accordance with Public Act 06-188 and full-time salaries and wages. Receipts totaled \$9,175 and \$4,210 during the fiscal years ended June 30, 2006 and 2007, respectively. The decrease in fiscal year ended June 30, 2007, was attributable to private grant activity.

Other Legislative Commissions:

Other Legislative Commissions are summarized below:

- The Law Revision Commission is to consider and prepare comments and recommendations on proposed law changes and submit an annual report to the General Assembly in accordance with Sections 2-85 through 2-88 of the General Statutes.
- The State Capitol Preservation and Restoration Commission is responsible for a continuing study of the State Capitol building and grounds to develop a master plan for the preservation and restoration of the Capitol in accordance with Section 4b-60 of the General Statutes.
- The Compensation Commission of Elected State Officials and Judges, in accordance with Section 2-9a of the General Statutes, is responsible to recommend legislative proposals for salary, expenses, pension, workers' compensation and any other benefits to be paid to elected State officials and judges on or before February 15th in odd-numbered years and may, at its discretion, submit recommendations in even numbered years.
- The Commission on Uniform Legislation, in accordance with Section 2-80 of the General Statutes, is responsible to examine certain subjects on which uniformity is desirable.
- The Commission on Innovation and Productivity is responsible to recommend innovations for the improvements of cost-effectiveness and efficiency, examine ways to increase productivity, reduce costs, and provide the highest quality services in State Government in accordance with Section 2-110 of the General Statutes.

There were no receipts for the commissions listed above. The only expenditures for the commissions were for annual membership dues and travel to annual conferences for the members of the Commission on Uniform Legislation. For additional comments regarding the Law Revision Commission and the Commission on Innovation and Productivity, see the Condition of Records and Recommendations sections of this report.

CONDITION OF RECORDS

Our review of the Joint Committee on Legislative Management and other Legislative Commissions found areas for disclosure as described in the following:

Reporting and Meeting Requirements:

Criteria: Section 46a-131a of the General Statutes states that The Commission on Children shall develop, within available appropriations, an annual social health index report.

Section 3(c)(1) of the Joint Rules stipulate there should be 33 members on the Joint Committee on Legislative Management and that a majority of the membership constitutes a quorum. Binding action should not be taken without a quorum present.

Section 2-87, subsection (7), of the General Statutes states that the Law Revision Commission shall submit an annual report to the General Assembly and Section 2-110, subsection (b), of the General Statutes requires the Commission on Innovation and Productivity to recommend innovations for the improvements of cost-effectiveness and efficiency, among other service objectives, in State Government.

Condition: The Commission on Children did not develop an annual social health index report as appropriations were not available as they had been in prior years.

The Joint Committee on Legislative Management operated with 30 members during the period under review. The Committee took binding action in three meetings with less than the majority being present.

The Law Revision Commission did not submit annual reports as required and the Commission on Innovation and Productivity, it appears, has never met or filed annual reports since being established in 1993.

Effect: Commissions whose boards do not comply with reporting, meeting and other requirements may be unable to effectively meet their legal mandates set forth in the General Statutes.

Cause: Appropriations were not available for a social health index report, the Joint Rules may need updating and may not have been followed by the Joint Committee on Legislative Management, and the Law Revision Commission and the Commission on Innovation and Productivity were not active during the audited period.

Recommendation: The Joint Committee on Legislative Management and other Legislative Commissions should comply with all meeting, reporting and other requirements or determine whether appropriate changes are necessary. (See Recommendation 1.)

Agency Response: The Agency opted not to respond.

Valuation of Buildings:

Criteria: The value of State buildings under the authority of the Joint Committee on Legislative Management should be accurately reported to the State Comptroller.

Condition: The Office of Legislative Management failed to properly adjust the building values to reflect an inflationary increase. It has recalculated the values for the fiscal years ended June 30, 2006 and 2007, and has notified the State Comptroller of the corrections.

Cause: The process to accumulate information was insufficient to ensure accuracy.

Effect: Certain items were not recorded correctly on the State's inventory.

Conclusion: The Office of Legislative Management corrected the records and improved its process to record the values of the buildings accurately; therefore, we will not recommend they take any further action at this time.

RECOMMENDATIONS

Our prior audit report on the Joint Committee on Legislative Management for the fiscal years ended June 30, 2004 and 2005, contained three recommendations. Of the three recommendations, two have been resolved and one has been repeated.

Status of Prior Audit Recommendations:

- Legislative Commissions should comply with all meeting and reporting requirements or the appropriate changes should be requested. All active commissions made improvements in this area; however, concerns still exist for certain commissions, including those not active during the period under review. This recommendation is repeated as Recommendation 1.
- The Latino and Puerto Rican Affairs Commission should follow established procedures for cash receipts, commit all exchange agreements to writing, and comply with Section 4-32 of the General Statutes. This area showed improvement since our last audit and this recommendation will not be repeated.
- The Joint Committee on Legislative Management should ensure all inventory, including historical artifacts, is accounted for completely and accurately. We noted that historical artifacts were addressed and that certain other conditions mentioned earlier in this report were also corrected. This recommendation will not be repeated as appropriate action was taken.

Current Audit Recommendations:

- 1. The Joint Committee on Legislative Management and other Legislative Commissions should comply with all meeting, reporting and other requirements or determine whether appropriate changes are necessary.**

Comment:

The Committee and other Commissions did not appear to always comply with all meeting and reporting requirements.

CERTIFICATION

As required by Section 2-90 of the General Statutes, we have audited the books and accounts of the Joint Committee on Legislative Management for the fiscal years ended June 30, 2006 and 2007. 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 grants 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 Joint Committee on Legislative Management for the fiscal years ended June 30, 2006 and 2007, are included as part of our Statewide Single Audits of the State of Connecticut for those fiscal years.

Because we are not organizationally independent with respect to the Joint Committee on Legislative Management, our audit was not performed 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. However, we did apply the field work standards for financial audits in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Joint Committee on Legislative Management 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 control to plan the audit and determine the nature, timing and extent of tests to be performed during the conduct of the audit.

CONCLUSION

In conclusion, we wish to express our appreciation for the cooperation and courtesies extended to our representatives by the personnel of the Joint Committee on Legislative Management during this examination.

Maura F. Pardo
Principal Auditor

Approved:

Kevin P. Johnston
Auditor of Public Accounts

Robert G. Jaekle
Auditor of Public Accounts