

# STATE OF CONNECTICUT

**AUDITORS' REPORT  
BOARD OF TRUSTEES OF  
COMMUNITY-TECHNICAL COLLEGES  
NORTHWESTERN CONNECTICUT COMMUNITY COLLEGE  
FOR THE FISCAL YEARS ENDED JUNE 30, 2002 AND 2003**

**AUDITORS OF PUBLIC ACCOUNTS**  
KEVIN P. JOHNSTON ♦ ROBERT G. JAEKLE

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December 6, 2005

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FOR THE FISCAL YEARS ENDED JUNE 30, 2002 AND 2003**

We have examined the financial records of Northwestern Connecticut Community College (College) for the fiscal years ended June 30, 2002 and 2003.

Financial statement presentation and auditing are being done on a Statewide Single Audit basis to include all State agencies. This audit has been limited to assessing the College's compliance with certain provisions of financial related laws, regulations, contracts and grants, and evaluating the College's internal control structure policies 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:**

Northwestern Connecticut Community College, located in Winsted, Connecticut, is one of 12 two-year institutions of higher education which collectively form the Connecticut Community College System. The Board of Trustees of Community-Technical Colleges and its System Office, located in Hartford, Connecticut, oversee the 12 institutions.

The College operates primarily under the provisions contained in Sections 10a-71 through 10a-80a of the General Statutes.

Dr. R. Eileen Baccus served as President of the College during the audited period. In August 2004, she was succeeded by Dr. Barbara Douglass, the current President.

**Recent Legislation:**

The following notable legislation took effect during or near the audited period:

Public Act 01-141 – Section 1 of this Act extends by five years the period the Department of Higher Education shall deposit into the endowment fund for the Community-Technical College System grants to match a portion of endowment fund eligible gifts received. The Act sets the new period as the fiscal years ended June 30, 2000, to June 30, 2014.

Section 2 of this Act increased the annual limits of such grants for the fiscal years ended June 30, 2004 and 2005, from \$4,000,000 to \$5,000,000 and from \$4,500,000 to \$5,000,000, respectively. It also set the annual matching grant limit at \$5,000,000 for the fiscal years ended June 30, 2006, to June 30, 2014. These Sections of the Act took effect July 1, 2001.

Public Act 02-107 – Section 1 of this Act changes from “activity fund” to “trustee account” the designation for funds used by State educational institutions (or welfare or medical agencies) for the benefit of employees, students, or clients of such institutions or agencies. Section 5 of the Act changes from “general welfare fund” to “account” the designation for accounts used for gifts, donations, or bequests made to the students or clients of any State educational, medical or welfare agency as a group, and for any corresponding unclaimed funds, and the interest on such funds.

This Act became effective July 1, 2002.

Public Act 02-126 – Section 6 of this Act provides that the Board of Trustees of Community-Technical Colleges shall waive the payment of tuition at any of the community-technical colleges for any State resident who is a dependent child or surviving spouse of a Connecticut resident who died as a result of the terrorist attacks against the United States on September 11, 2001, or the anthrax attacks from September 11, 2001, through December 31, 2001. This Section became effective June 7, 2002.

Public Act 02-140 – Section 2 of this Act allows constituent units of higher education, in the purchasing process, to accept electronic bids, proposals, or competitive quotations within a safe and secure electronic environment. The Act also bars such constituent units from refusing to consider bids, proposals, or quotations because they were not submitted electronically. This Section of the Act became effective July 1, 2002.

Public Act 03-33 – Effective May 12, 2003, Section 1 of this Act requires the Board of Trustees of Community-Technical Colleges to allow its students to re-enroll, at no charge, in courses not completed because of a call to active duty in the armed forces. This benefit applies to student members of the armed forces for a period of four years after being released from duty and only applies to courses for which tuition had previously been paid and was not fully refunded.

Public Act 03-69 – Effective July 1, 2003, this Act provides that General Fund appropriations shall be transferred from the Comptroller and deposited into the Regional Community-Technical Colleges’ Operating Fund. Also, upon request of the Board of Trustees of Community-Technical Colleges, appropriations for fringe benefits and workers’

compensation shall be transferred from the Comptroller and deposited into the Regional Community-Technical Colleges' Operating Fund. The State Treasurer and the Secretary of the Office of Policy and Management must approve such transfers. The Act further requires that the Board establish an equitable policy for allocating such fringe benefit appropriations.

**Enrollment Statistics:**

College enrollment statistics present the following enrollment of full-time and part-time students during the two audited years:

	<b>Fall</b>	<b>Spring</b>	<b>Fall</b>	<b>Spring</b>
	<b><u>2001</u></b>	<b><u>2002</u></b>	<b><u>2002</u></b>	<b><u>2003</u></b>
Full-time students	402	362	478	403
Part-time students	<u>1,207</u>	<u>1,220</u>	<u>1,155</u>	<u>1,013</u>
Total enrollment	<u>1,609</u>	<u>1,582</u>	<u>1,633</u>	<u>1,416</u>

The average of Fall and Spring semesters' enrollment totaled 1,595 and 1,524 during the 2001-2002 and 2002-2003 fiscal years, respectively. Total enrollment decreased slightly during the audited period. However, the average of Fall and Spring semesters' full-time enrollment increased by 15.3 percent during the 2002-2003 fiscal year, compared to the previous year.

**RÉSUMÉ OF OPERATIONS:**

During the audited period, operations of the College were primarily supported by appropriations from the State's General Fund and by tuition and fees credited to the Regional Community-Technical Colleges' Operating Fund.

**General Fund:**

General Fund receipts totaled \$2,423 and \$586 for the 2001-2002 and 2002-2003 fiscal years, respectively, compared to \$500 for the 2000-2001 fiscal year. Receipts were made up of refunds of expenditures of budgeted accounts.

During the audited period, General Fund expenditures consisted entirely of personal services costs. Expenditures totaled \$5,912,687 and \$6,074,934 for the 2001-2002 and 2002-2003 fiscal years, respectively, compared to \$5,470,426 for the 2000-2001 fiscal year. Expenditures increased by \$442,261 (8 percent) and \$162,247 (3 percent) during the 2001-2002 and 2002-2003 fiscal years, respectively, compared to the previous fiscal years.

The increases in Fund expenditures during the audited years were driven, in part, by salary increases consistent with collective bargaining agreements.

**Operating Fund:**

The College's operating revenues and expenditures (excluding personal services expenditures charged to the General Fund) are accounted for within the Operating Fund. Receipts of the Operating Fund consisted primarily of student tuition and fees and Federal student financial assistance monies received.

Receipts recorded by the State Comptroller during the audited period and the preceding fiscal year are shown below:

	<u><b>2000-2001</b></u>	<u><b>2001-2002</b></u>	<u><b>2002-2003</b></u>
Total Receipts	<u>\$2,943,652</u>	<u>\$3,550,319</u>	<u>\$ 3,333,168</u>

Total reported Operating Fund receipts grew \$606,667 (20.6 percent) during the 2001-2002 fiscal year, compared to the previous fiscal year. This increase was largely the result of an increase in the amount of State and Federal grants received coupled with a one-time transfer to the Operating Fund of \$248,079, representing the combined balances of closed-out Student Activity Fund and Welfare Fund bank accounts. (See the section of this report titled "Fiduciary Funds" for further details on this transfer.) Fund receipts fell \$217,151 (6.1 percent) in the 2002-2003 fiscal year, compared to the previous fiscal year. This decrease is mostly attributed to the above-mentioned one-time transfer of Student Activity Fund and Welfare Fund monies.

Student tuition payments accounted for a significant portion of Operating Fund receipts. Tuition charges are fixed by the Board of Trustees. The following summary presents annual tuition charges for full-time students during the audited fiscal years and the previous fiscal year.

	<u><b>In-State</b></u>	<u><b>Out-of-State</b></u>	<u><b>N.E. Regional Program</b></u>
2000-2001	1,680	5,232	2,520
2001-2002	1,680	5,232	2,520
2002-2003*	1,818	5,454	2,727

\*Fall 2002 semester tuition was \$882 for In-State students, \$2,646 for Out-of-State students, and \$1,323 for New England Regional Program students. Spring 2003 semester tuition increased to \$936 for In-State students, \$2,808 for Out-of-State students, and \$1,404 for New England Regional Program students.

In December 2001, the Board approved an increase in tuition for all students during the 2002-2003 academic year. In December 2002, facing a budget deficit for the 2002-2003 fiscal year, the Board approved another increase in tuition for all students for the Spring 2003 term.

In accordance with Section 10a-67 of the General Statutes, the Board of Trustees of Community-Technical Colleges sets tuition amounts for nonresident students enrolled in the Community College System through the New England Regional Student Program at an amount one and one-half that of in-State tuition.

Tuition for part-time students is charged on a prorated basis according to the number of credit hours for which a student registers.

Operating Fund expenditures, as recorded by the State Comptroller, during the audited period and the preceding fiscal year are presented below:

	<b><u>Fiscal Year</u></b>		
	<b><u>2000-2001</u></b>	<b><u>2001-2002</u></b>	<b><u>2002-2003</u></b>
Personal Services	\$1,123,861	\$1,210,613	\$1,101,409
Contractual Services	1,231,531	1,255,676	1,216,250
Commodities	194,507	192,863	193,006
Revenue Refunds	496,947	525,526	575,875
Sundry Charges	184,270	220,650	160,636
Equipment and Other	105,626	45,187	92,498
Buildings and Improvements	<u>100,000</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$3,436,742</u>	<u>\$3,450,515</u>	<u>\$3,339,674</u>

Expenditures were for personal services, student financial assistance (included in the Revenue Refunds category), contractual services and other College operating costs. Operating Fund expenditures remained fairly steady during the audited years. Fund expenditures increased by \$13,773 (0.4 percent) and decreased by \$110,841 (3 percent) during the 2001-2002 and 2002-2003 fiscal years, respectively, compared to the corresponding previous fiscal years.

The slight decrease in expenditures during the 2002-2003 fiscal year was driven, in part, by an increase in the College's General Fund appropriation for personal services. The College's Operating Fund, in turn, incurred a smaller share of personal services costs.

**State Capital Projects:**

Capital projects funds expenditures during the 2001-2002 and 2002-2003 fiscal years totaled \$3,158,256 and \$6,089,515, respectively. These expenditures primarily consisted of costs incurred in the construction of a new library and in updating the College heating and air conditioning system.

**Grants – Tax-Exempt Proceeds Fund:**

The College accounted for certain grants, other than Federal, in the Inter-agency/Intra-agency Grants – Tax-Exempt Proceeds Fund. This fund was used to record receipts and disbursements related to grant transfers financed by State of Connecticut tax-exempt bonds in accordance with Sections 3-24a through 3-24h of the General Statutes.

Fund receipts totaled \$550,000 and \$188,000 during the 2001-2002 and 2002-2003 fiscal years, respectively.

Fund expenditures totaled \$171,377 and \$535,032 in the 2001-2002 and 2002-2003 fiscal years, respectively. The costs of equipment and supplies made up the bulk of these expenditures.

**Fiduciary Funds:**

After approval from the Office of the State Comptroller, the Board of Trustees of Community-Technical Colleges directed all of the 12 Connecticut Community Colleges to incorporate their Student Activity Fund and Institutional Welfare Fund accounts into their respective Operating Fund accounts, effective during the 2001-2002 fiscal year. Separate accounts were set up within the Operating Fund to record the transactions of these funds. Furthermore, effective with the 2001-2002 fiscal year, the Community Colleges no longer prepared separate financial statements for Student Activity and Institutional Welfare funds. Instead, the Board of Trustees produced financial statements for the Operating Fund as a whole.

**Northwestern Community College Foundation, Inc.:**

Northwestern Community College Foundation, Inc. (Foundation) is a private, not-for-profit corporation established to secure contributions for the support, promotion and improvement of the educational activities of Northwestern Connecticut Community College.

Sections 4-37e through 4-37k of the General Statutes define and set requirements for organizations such as the Foundation. The requirements include and prescribe the annual filing of an updated list of board members with the State agency for which the foundation was set up, financial record keeping and reporting in accordance with generally accepted accounting principles, financial statement and audit report criteria, written agreements concerning use of facilities and resources, compensation of State officers or employees, and the State agency's responsibilities with respect to foundations.

Audits of the books and accounts of the Foundation were performed by an independent certified public accounting firm for the years ended December 31, 2001, 2002 and 2003, as required by Section 4-37f, subsection (8), of the General Statutes. The College provided us with all of the corresponding audit reports. All three audit reports indicated that the Foundation's financial statements presented fairly, in all material respects, the Foundation's financial position and its results of activities and cash flows for the period reviewed. The reports further indicated compliance, in all material respects, with Sections 4-37e through 4-37i of the General Statutes.

Reported Foundation revenue and support totaled \$120,858, \$77,758 and \$48,351 for the years ended December 31, 2001, 2002 and 2003, respectively. Foundation expenses were reported as \$31,022, \$35,171 and \$54,477 for the years ended December 31, 2001, 2002 and 2003, respectively.

## CONDITION OF RECORDS

Our review of the financial records of Northwestern Connecticut Community College disclosed certain areas requiring attention, as discussed in this section of the report.

### **Property Control:**

*Criteria:* The State of Connecticut's *Property Control Manual*, under authority of Section 4-36 of the General Statutes, sets forth criteria and policies over assets owned or leased by a State agency. The Manual requires, among other things, that capital equipment and certain other controllable items be recorded in property control records and tagged with State identification numbers.

The Connecticut Community College System's Fixed Asset Inventory and Accounting Policy sets criteria for inventory control at the Community College System.

An adequate internal control system for the disposal of equipment requires a separation of duties between employees having custody of equipment being disposed of and employees approving such disposal. Such a system requires that this authorization be adequately documented before the equipment disposal.

*Condition:* We examined 24 equipment inventory items and found that the College could not locate two of these items with costs of \$1,080 and \$4,605, respectively. Also, five equipment items were not tagged with State identification numbers at the time of our review.

In addition, we noted a lack of segregation of duties in the disposal of equipment items. The same employee who was charged with maintaining equipment inventory records was also charged with handling the disposal of equipment. Moreover, in the College's equipment disposal process, no written approval for disposal was required or obtained from any College employee not directly involved with equipment custody and record keeping. Before equipment disposals, the employee charged with equipment disposal duties did, however, obtain lists of items to be disposed of from various College departments in addition to obtaining pro forma approval of such disposals from the State Property Distribution Center.

*Effect:* Internal control over College equipment was weakened.

*Cause:* The College's internal control system for equipment did not prevent the above conditions from occurring. With regard to equipment disposals, the College followed the Community College System's

policy, which, at the time, did not address documenting approvals for such disposals.

*Recommendation:* The College should improve internal control over its equipment by following the State Comptroller's property control requirements as well as those established by the Connecticut Community College System's fixed asset policy. The College should, in particular, improve its documentation supporting the approval for the disposal of its equipment. (See Recommendation 1.)

*Agency Response:* "The CTC System has implemented an online disposal approval process through the Banner fixed asset module. Effective with fiscal year 2006 all items being disposed of will be electronically submitted to the Director of Finance's approval queue for approval.

The College has not been able to locate the floor polisher or the computer that were found to be missing during the physical inventory. Both items have been written off the inventory file.

The five items that were not tagged at the time of the inventory have all been tagged. It should be noted that in some of these cases the tags were "scratched off". The students have a habit of picking at the tags while they are using the equipment and on occasion some tags do fall off. The College will make every effort to monitor this situation and replace the tags as soon as possible when this occurs."

### **Time and Effort Reporting:**

*Criteria:* The Federal Office of Management and Budget Circular A-21 calls for the documented confirmation that personal services charges to a Federal program represent a reasonable estimate of the work performed by the employee for the benefit of the program during the period. An acceptable method of documentation includes the use of statements signed by the employee, principal investigator, or responsible official(s), using suitable means of verification that the work was performed and charged in an equitable manner. Such reports should be prepared at least semi-annually or annually, depending on the method of reporting chosen.

*Condition:* During the audited period, the College received and administered Federal grants to which payroll expenditures were charged. The College did not require time and effort reports from employees performing work on Federal grants as required by the Office of Management and Budget Circular A-21. The College did, however, have a system of time sheets supporting work performed by grant employees. Such time sheets, however, lacked a certification statement indicating that work performed was in connection with the applicable Federal program.

- Effect:* The College did not comply with the Office of Management and Budget Circular A-21 requirements concerning the documentation of payroll costs.
- Cause:* College personnel informed us that they implemented a system during the audit period that they felt addressed compliance with this requirement.
- Recommendation:* The College should implement a time and effort reporting system documenting payroll costs for employees associated with its Federal grant programs, as required by Federal Office of Management and Budget Circular A-21. (See Recommendation 2.)
- Agency Response:* “The CTC System implemented a Federal time and effort reporting system documenting payroll costs for employees effective with the 2005 fiscal year.”

**Professional Services Expenditures:**

- Criteria:* Good internal control requires that contracts and purchase orders be signed and dated by College Officials before related goods and services are delivered. The College’s own policy provides that personal service agreement contracts be authorized prior to the start of the contract period.
- Condition:* We noted that, during the audited years, the College approved five purchase orders for professional services to be performed by independent contractors after corresponding services had already begun. Approval delays ranged from three to eight days. Two of these expenditures were in connection with written personal service agreements, which were also approved by the College several days after corresponding services had begun (though the contactors themselves signed these agreements in a timely manner). However, it should be noted that, in each of these instances, the College did not process payments to the contractor until after the College approved the purchase.
- Effect:* Internal control over outside professional services expenditures was weakened. Specifically, assurance was lessened that such purchases met the approval of the College administration prior to the performance of such agreements.
- Cause:* College internal controls did not prevent the above condition from occurring.
- Recommendation:* The College should improve internal control over expenditures for independent contractor professional services, including those

connected with personal service agreements, by obtaining documented approval for these purchases before such services commence. (See Recommendation 3.)

*Agency Response:* “The five items in question were all student activity fund purchases. The events were all planned and approved in advance; however, some of the paperwork was not completed on time. The College will continue to emphasize the importance of completing the paperwork in a timely fashion.”

**Timeliness of Bank Deposits:**

*Criteria:* Section 4-32 of the General Statutes requires that each State institution receiving cash receipts amounting to \$500 or more deposit these monies into the bank within 24 hours of receipt.

*Condition:* We tested 25 of the College’s bank deposits and found that nine were not made within 24 hours of the receipt of funds. These delayed deposits included receipts totaling \$70,125 that were held from one to five work days past the 24-hour requirement set by Section 4-32 of the General Statutes. The late deposits consisted of receipts amounting to \$46,986 that were deposited one to two work days late and receipts amounting to \$23,139 that were deposited from three to five work days late.

*Effect:* The College did not fully comply with Section 4-32 of the General Statutes, exposing funds to an increased risk of loss or theft.

*Cause:* The College attributed some of the deposit delays to staff absences.

*Recommendation:* The College should improve the timeliness of its bank deposits to meet the prompt deposit requirements established by Section of 4-32 of the General Statutes. (See Recommendation 4.)

*Agency Response:* “The College did have some delays in processing due to weather and illness. The College will place more emphasis on daily deposits and a backup system using the cashiers during the business manager’s absence will be implemented to eliminate the deposit delays we have had in the past.”

## RECOMMENDATIONS

*Status of Prior Audit Recommendation:*

- **The College should implement a time and effort reporting system documenting payroll costs for employees associated with its Federal grant programs, as required by the Office of Management and Budget Circular A-21.** The recommendation was not implemented during our current audit period and is, therefore, being repeated. (See Recommendation 2.)

*Current Audit Recommendations:*

1. **The College should improve internal control over its equipment by following the State Comptroller's property control requirements as well as those established by the Connecticut Community College System's fixed asset policy. The College should, in particular, improve its documentation supporting the approval for the disposal of its equipment.**

Comment:

The College could not locate two equipment items with costs of \$1,080 and \$4,605, respectively. Also, five equipment items were not tagged with State identification numbers at the time of our review. In addition, we noted a lack of segregation of duties in the disposal of equipment items and found that the College's equipment disposal process did not require written approval for equipment disposals from a College official not directly involved with equipment custody and record keeping.

2. **The College should implement a time and effort reporting system documenting payroll costs for employees associated with its Federal grant programs, as required by Federal Office of Management and Budget Circular A-21.**

Comment:

The College did not require time and effort reports from employees performing work on Federal grants as required by Office of Management and Budget Circular A-21. While the College did maintain time sheets supporting work performed by grant employees, such time sheets lacked a certification statement indicating that work performed was in connection with the applicable Federal program.

3. **The College should improve internal control over expenditures for independent contractor professional services, including those connected with personal service agreements, by obtaining documented approval for these purchases before such services commence.**

Comment:

We found that the College approved five purchase orders for professional services to be performed by independent contractors after corresponding services had already begun.

4. **The College should improve the timeliness of its bank deposits to meet the prompt deposit requirements established by Section of 4-32 of the General Statutes.**

Comment:

We noted instances of bank deposit delays ranging from one to five work days beyond the period prescribed by Section 4-32 of the General Statutes.

## **INDEPENDENT AUDITOR'S CERTIFICATION**

As required by Section 2-90 of the General Statutes, we have audited the books and accounts of Northwestern Connecticut Community College for the fiscal years ended June 30, 2002, and 2003. This audit was primarily limited to performing tests of the College's compliance with certain provisions of laws, regulations, contracts and grants, and to understanding and evaluating the effectiveness of the College's internal control policies and procedures for ensuring that (1) the provisions of certain laws, regulations, contracts and grants applicable to the College are complied with, (2) the financial transactions of the College are properly recorded, processed, summarized and reported on consistent with management's authorization, and (3) the assets of the College are safeguarded against loss or unauthorized use. The financial statement audits of Northwestern Connecticut Community College for the fiscal years ended June 30, 2002 and 2003, are included as a part of our Statewide Single Audits of the State of Connecticut for those fiscal years.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether Northwestern Connecticut Community College complied in all material or significant respects with the provisions of certain laws, regulations, contracts and grants 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.

### **Compliance:**

Compliance with the requirements of laws, regulations, contracts and grants applicable to Northwestern Connecticut Community College is the responsibility of Northwestern Connecticut Community College's management.

As part of obtaining reasonable assurance about whether the College complied with laws, regulations, contracts, and grants, 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 College's financial operations for the fiscal years ended June 30, 2002 and 2003, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on compliance with these 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 that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial or less than significant instances of noncompliance, which are described in the accompanying "Condition of Records" and "Recommendations" sections of this report.

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

The management of Northwestern Connecticut Community College is responsible for establishing and maintaining effective internal control over its financial operations, safeguarding of assets, and compliance with the requirements of laws, regulations, contracts and grants applicable to the College. In planning and performing our audit, we considered the College's internal control over its financial operations, safeguarding of assets, and compliance with requirements that could have a material or significant effect on the College's financial operations in order to determine our auditing procedures for the purpose of evaluating Northwestern Connecticut Community College's financial operations, safeguarding of assets, and compliance with certain provisions of laws, regulations, contracts and grants, and not to provide assurance on the internal control over those control objectives.

Our consideration of the internal control over the College's financial operations and over compliance would not necessarily disclose all matters in the internal control that might be material or significant weaknesses. A material or significant weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with certain provisions of laws, regulations, contracts, and grants or failure to safeguard assets that would be material in relation to the College's financial operations or noncompliance which could result in significant unauthorized, illegal, irregular or unsafe transactions to the entity being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving internal control over the College's financial operations that we consider to be material or significant weaknesses.

However, we noted certain matters involving the internal control over the College's financial operations, safeguarding of assets, and/or compliance, which are described in the accompanying "Condition of Records" and "Recommendations" sections of this report.

This report is intended for the information of 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 personnel of Northwestern Connecticut Community College during the course of our examination.

Daniel F. Puklin  
Principal Auditor

Approved:

Kevin P. Johnston  
Auditor of Public Accounts

Robert G. Jaekle  
Auditor of Public Accounts