

# STATE OF CONNECTICUT

**AUDITORS' REPORT  
POLICE OFFICER STANDARDS AND TRAINING COUNCIL  
FOR THE FISCAL YEARS ENDED JUNE 30, 2002 AND 2003**

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

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May 3, 2006

**AUDITORS' REPORT  
POLICE OFFICER STANDARDS AND TRAINING COUNCIL  
FOR THE FISCAL YEARS ENDED JUNE 30, 2002 AND 2003**

We have examined the financial records of the Police Officer Standards and Training Council 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 including the Police Officer Standards and Training Council. This audit examination has been limited to assessing compliance with certain provisions of financial related laws, regulations, contracts and grants, and evaluating the internal control structure policies and procedures established to ensure such compliance.

This report on that examination consists of the Comments, Condition of Records, Recommendations and Certification that follow.

**COMMENTS**

**FOREWORD:**

The Police Officer Standards and Training Council (POSTC), formerly the Municipal Police Training Council, has been established and operates under the provisions of Title 7, Chapter 104, Sections 7-294a through 7-294z of the General Statutes. Section 2c-2b, subsection (c) (4), of the General Statutes provides for POSTC's termination effective July 1, 2010, unless reestablished by legislative act. POSTC functions as an autonomous agency; however, Section 7-294b of the General Statutes places POSTC within the Division of State Police of the Department of Public Safety for "administrative purposes only". Its administrative offices are located at the Connecticut Police Academy in Meriden, which it jointly occupies with the State Police Training Division. The Department of Administrative Services' Financial Services Center has also been performing certain business office functions for POSTC since February 1998.

POSTC is charged with setting policy, training and licensing standards for all full-time and part-time municipal police officers throughout the State in regard to basic and continuing training. POSTC is also responsible for the certification of basic and review training programs conducted by various municipalities, as well as administering the certification of police officers and police instructors Statewide. It arranges for and funds in-service training programs for law enforcement managers, supervisors and other personnel. POSTC operates the Law Enforcement Resource Center, a library and media center located at the Academy.

In addition, POSTC operates a basic recruit training program at the Academy. Its enrollees include recruits primarily from smaller municipalities which do not operate their own basic training programs and law enforcement personnel from various State agencies and institutions.

**Legislative Changes:**

Legislative action taken during the audited period that has impacted POSTC is summarized below:

Public Act 01-160 amended Section 2c-2b, subsection (c) (4), of the General Statutes, by delaying the termination of POSTC, which is subject to the sunset law, until July 1, 2010.

**Members of the Council:**

During the audited period, under the provisions of Section 7-294b of the General Statutes, the Police Officer Standards and Training Council was comprised of 18 members appointed by the Governor and two ex-officio members. The appointed membership was as follows:

- a chief administrative officer of a municipality
- a chief elected official or executive officer of a municipality with a population less than 12,000
- a member of the faculty of the University of Connecticut
- eight members of the Connecticut Police Chiefs Association who are the chief or highest ranking officer of an organized municipal police department
- the Chief State's Attorney
- a member of the Connecticut Coalition of Police and Corrections Officers
- five public members

The Commissioner of Public Safety and the Federal Bureau of Investigation's Special Agent-in-Charge in Connecticut or their designees shall be voting ex-officio members of the council.

The terms of all appointed members are coterminous with that of the Governor or until a successor is chosen. However, for non-public members, their terms are also based on their continued employment in those positions which have qualified them for appointment. Each serves without compensation except for the reimbursement of necessary expenses.

The members of the Police Officer Standards and Training Council as of June 30, 2003, are listed below:

Appointed Members:

Chairperson: Chief Thomas E. Flaherty, Milford  
Chief Douglas L. Dortenzio, Wallingford  
Chief Louis J. Fusaro, Norwich  
Chief Robert S. Hudd, UConn  
Chief Edmund H. Mosca, Old Saybrook  
Chief Harry W. Rilling, Norwalk  
Chief Anthony J. Salvatore, Sr., Cromwell  
Chief Thomas J. Sweeney, Glastonbury  
Christopher L. Morano, Chief State's Attorney  
Carolyn J. Moffatt, Connecticut Coalition of Police and Corrections Officers  
Carol S. Bryan, Branford  
Howard L. Burling II, Bristol  
Kurt P. Cavanaugh, Glastonbury  
Thomas P. O'Dea, Jr., Esq., Westport  
Craig A. Zendzian, Ph.D., Southington  
Vacancy [chief administrative officer of a municipality]  
Vacancy [chief elected official or officer of a municipality with a population less than 12,000]  
Vacancy [member of the faculty of the University of Connecticut]

Ex-officio Members:

Arthur L. Spada, Commissioner of Public Safety  
Michael J. Wolf, FBI Special Agent-in-Charge

Additional members who served on the Council during the audited period were as follows:

Frances C. Russell, First Selectman, Westbrook  
Peter L. Halvorson, Ph.D., UConn Faculty  
Chief Dean M. Esserman, Stamford  
Chief William B. Perry, Southington  
John M. Bailey, Chief State's Attorney

T. William Knapp served as Executive Director of the Council during the audited period, until his retirement on June 1, 2003. Susan Rainville was appointed Acting Executive Director on June 2, 2003, and served in that capacity until the appointment of Thomas E. Flaherty as Executive Director on November 1, 2003.

**RÉSUMÉ OF OPERATIONS:**

**General Fund:**

General Fund receipts totaled \$734,492 and \$249,797 for the fiscal years ended June 30, 2002 and 2003, respectively, as compared to \$353,155 for the fiscal year ended June 30, 2001. Receipts consisted primarily of Federal and State grants. The significant increase in receipts for the fiscal year ended June 30, 2002, was due to advance funding from the Federal government in the amount of \$574,736 for the Police Corps Grant (#16.712).

A summary of General Fund expenditures for the fiscal years ended June 30, 2002 and 2003, as compared with the fiscal year ended June 30, 2001, is presented below:

	<b><u>Fiscal Year Ended June 30,</u></b>		
	<b><u>2001</u></b>	<b><u>2002</u></b>	<b><u>2003</u></b>
Budgeted Accounts:			
Personal services	\$1,522,340	\$1,598,571	\$1,628,434
Contractual services	673,058	656,054	623,184
Commodities	154,341	172,827	165,648
Sundry charges	61,808	63,657	61,183
Equipment	<u>1,000</u>	<u>251,000</u>	<u>1,000</u>
Total Budgeted Accounts	2,412,547	2,742,109	2,479,449
Restricted Contributions Accounts:	<u>354,548</u>	<u>285,241</u>	<u>357,774</u>
Total Expenditures	<b><u>\$2,767,095</u></b>	<b><u>\$3,027,350</u></b>	<b><u>\$2,837,223</u></b>

Expenditures were relatively stable during the audited period. Increases in personal services were mostly attributable to salary increases under collective bargaining agreements. The increase in equipment for the 2001-2002 fiscal year can be attributed to the purchase of the Mobile Firearms Training System. Expenditures relating to two Federal grants comprised the bulk of restricted account activities.

In addition to the above General Fund expenditures, POSTC also expended \$95,311 and \$102,901 from the Capital Equipment Purchases Fund for motor vehicles and general agency equipment during the fiscal years ended June 30, 2002 and 2003, respectively.

**Capital Projects Fund:**

Expenditures from the Capital Projects Fund totaled \$2,773,406 for the fiscal year ended June 30, 2003. Renovations and additions to the Connecticut Police Academy began during September 2002. The renovations and additions are designed to provide additional classroom and dormitory space, a field house, a new running track and library, and to update existing training and administrative space. This ongoing project is being administered by the Department of Public Works.

In our “2004 Annual Report to the Connecticut General Assembly” under “Technical Corrections and Other Matters”, we noted an apparent conflict in the General Statutes that should be addressed relative to POSTC. Section 4-9a of the General Statutes provides that the Governor appoint Executive Directors of all boards and commissions with few exceptions. However, Section 7-294d, subsection (a) (14), authorizes the Police Officer Standards and Training Council to employ an Executive Director.

**CONDITION OF RECORDS**

Our current audit of the Police Officer Standards and Training Council's records disclosed no audit findings.

## **RECOMMENDATIONS**

Our prior auditors' report on the Police Officer Standards and Training Council contained two recommendations. Both of the recommendations have been implemented or otherwise resolved, and are not being repeated herein as current audit recommendations.

### *Status of Prior Audit Recommendations:*

- The Police Officer Standards and Training Council should complete a comprehensive Administrative Policy and Procedures Manual (or manuals) inclusive of accounting systems control processes and procedures. This recommendation has been implemented.
- The Police Officer Standards and Training Council should submit complete and accurate GAAP reports to the State Comptroller and implement appropriate review procedures to ensure the accuracy of reported balances. Our current review did not disclose any problems with GAAP reporting. The Agency has also implemented appropriate review procedures. This recommendation is not being repeated.

### *Current Audit Recommendations:*

No recommendations resulted from our current audit.

## INDEPENDENT AUDITORS' CERTIFICATION

As required by Section 2-90 of the General Statutes we have audited the books and accounts of the Police Officer Standards and Training Council for the fiscal years ended June 30, 2002 and 2003. This audit was primarily limited to performing tests of the Agency's compliance with certain provisions of laws, regulations, contracts and grants, 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 applicable to the Agency are complied with, (2) the financial transactions of the Agency are properly recorded, processed, summarized and reported on consistent with management's authorization, and (3) the assets of the Agency are safeguarded against loss or unauthorized use. The financial statement audits of the Police Officer Standards and Training Council 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 the Police Officer Standards and Training Council 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 the Police Officer Standards and Training Council is the responsibility of the Police Officer Standards and Training Council's management.

As part of obtaining reasonable assurance about whether the Agency 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 Agency'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*.

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

The management of the Police Officer Standards and Training Council 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 Agency. In planning and performing our audit, we considered the Agency's internal control over its financial operations, safeguarding of assets, and compliance with requirements that could have a material or significant effect on the Agency's financial operations in order to determine our auditing procedures for the purpose of evaluating the Police Officer Standards and Training Council'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 Agency'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 Agency's financial operations or noncompliance which could result in significant unauthorized, illegal, irregular or unsafe transactions to the Agency 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 that we consider to be material or significant weaknesses.

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**

In conclusion, we wish to express our appreciation for the cooperation and courtesies extended to our representatives by the personnel of the Police Officer Standards and Training Council during the course of this examination.

Mark J. Fortin  
Associate Auditor

Approved:

Kevin P. Johnston  
Auditor of Public Accounts

Robert G. Jaekle  
Auditor of Public Accounts