

STATE OF CONNECTICUT



*AUDITORS' REPORT
OFFICE OF THE VICTIM ADVOCATE
FOR THE FISCAL YEARS ENDED JUNE 30, 2006, 2007 AND 2008*

AUDITORS OF PUBLIC ACCOUNTS

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January 22, 2010

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

We have made an examination of the financial records of the Office of the Victim Advocate for the fiscal years ended June 30, 2006, 2007 and 2008. This report consists of the Comments and Certification, which follow.

Financial statement presentation and auditing are done on a Statewide Single Audit basis to include all State agencies. This audit examination has been limited to assessing the Office of the Victim Advocate compliance with certain provisions of financial related laws, regulations, contracts and grants, and evaluating the internal control structure policies and procedures established to insure such compliance.

COMMENTS

FOREWORD:

The statutory authorization for the Office of Victims Advocate and the membership of the Advisory Committee are presented as follows:

Section 46a-13b through 46a-13g of the Connecticut General Statutes establishes the Office of the Victim Advocate and the Advisory Committee. The Committee consists of 12 members appointed to serve five-year terms. Members are appointed by the Speaker of the House of Representatives, the Majority Leader of the House of Representatives, the Minority Leader of the House of Representatives, the President Pro Tempore of the Senate, the Majority Leader of the Senate, the Minority Leader of the Senate, the Chief Justice of the Supreme Court, as well as the Connecticut Bar Association and several special interest groups. As of June 30, 2008, the members were as follows:

Janice Heggie-Margolis, Chairperson	Stephanie Redding
Agnes Maldonado	Nancy Kushins
Helen McGonigle	Bruce Carlson
Cathy Malloy	Patrick Clifford
Phillip Brewer	Patricia Froehlich
Mario Gaboury	

During the audited period the following also served on the Advisory Committee:

Lisa Holden, Phil Hamilton, Honorable Susan B. Handy, Kimberly Sundquist, and Lynda Colavecchio.

As of June 30, 2008, a vacancy existed on the Committee for a therapist who deals with victims and trauma.

During the audited period, James F. Papillo served as the Victim Advocate through October 2007. Michelle Cruz was appointed Victim Advocate on November 5, 2007, and continues to serve in that capacity.

RÉSUMÉ OF OPERATIONS:

Overview:

The Office of the Victim Advocate was established to ensure the legal and civil rights of victims of crimes who reside in the State. This includes the evaluation of the delivery of services, coordination and cooperation with other private and public agencies for victims' constitutional rights, the review of private and State departmental procedures, review of complaints, authority to file a limited special appearance in any court proceeding for advocacy of the victim, recommendations of changes in policies and procedures concerning victims, and public education of available victim services and the purpose of the Office.

The Office of the Victim Advocate is in the executive branch of government. The Victim Advocate is appointed by the Governor based on the advice of the Advisory Committee established pursuant to Section 46a-13f of the General Statutes, and is a "classified" employee subject to the civil service rules.

Public Act 05-287, effective July 1, 2005, changed the administrative location of the Office of the Victim Advocate from the Freedom of Information Commission to the Department of Administrative Services as one of the Small Agency Resource Team (SmART) agencies.

The expenditures of this Agency were accounted for within the General Fund for fiscal years ended June 30, 2006, 2007 and 2008.

General Fund Receipts:

The Office of the Victim Advocate did not receive any General Fund receipts during the audited period.

General Fund Expenditures:

General Fund expenditures during the fiscal years ended June 30, 2006, 2007 and 2008, are presented below:

	<u>2005-2006</u>	<u>2006-2007</u>	<u>2007-2008</u>
Personal Services	\$ 184,359	\$ 269,489	\$ 259,960
Contractual Services and Commodities	41,238	41,667	51,922
Capital Purchases and Others	500	0	-1
Total General Fund Expenditures	<u>\$ 226,097</u>	<u>\$ 311,156</u>	<u>\$ 311,881</u>

During the audited period, approximately 81.5 percent of expenditures in the fiscal year ended June 30, 2006, 86.6 percent in the fiscal year ended June 30, 2007, and 83.4 percent in the fiscal year ended June 30, 2008 consisted of personal services costs for the Office of the Victim Advocate. Expenditures for contractual services accounted for approximately 18.2, 13.4, and 16.6 percent of expenditures during the audited years, respectively. The majority of these expenditures were for telecommunication services and fees for non-professional services.

Special Revenue Funds:

In addition to the General Fund expenditures outlined above, there were expenditures from the Capital Equipment Purchases Fund. These expenditures totaled \$11,152 for general agency and data processing equipment in fiscal year 2005-2006 and \$2,174 in interest for fiscal year 2007-2008. There were no expenditures from this fund during the fiscal year 2006-2007.

CONDITION OF RECORDS

Our examination of the records of the Office of the Victim Advocate disclosed no audit findings.

RECOMMENDATIONS

Status of Prior Audit Recommendations:

There were no prior audit recommendations.

Current Recommendations:

No recommendation resulted from our current review.

INDEPENDENT AUDITORS' CERTIFICATION

As required by Section 2-90 of the General Statutes, we have audited the books and accounts of the Office of the Victim Advocate for the fiscal years ended June 30, 2006, 2007 and 2008. This audit was primarily limited to performing tests of the Agency's compliance with certain provisions of laws, regulations, contracts and grant agreements and to understanding and evaluating the effectiveness of the Agency's internal control policies and procedures for ensuring that (1) the provisions of certain laws, regulations, contracts and grant agreements applicable to the Agency are complied with, (2) the financial transactions of the Agency are properly initiated, authorized, recorded, processed, and reported on consistent with management's direction, and (3) the assets of the Agency are safeguarded against loss or unauthorized use. The financial statement audits of the Office of the Victim Advocate for the fiscal years ended June 30, 2006, 2007 and 2008, 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 Office of the Victim Advocate complied in all material or significant respects with the provisions of certain laws, regulations, contracts and grant agreements and to obtain a sufficient understanding of the internal controls to plan the audit and determine the nature, timing and extent of tests to be performed during the conduct of the audit.

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

In planning and performing our audit, we considered the Office of the Victim Advocate internal control over its financial operations, safeguarding of assets, and compliance with requirements as a basis for designing our auditing procedures for the purpose of evaluating the Agency's financial operations, safeguarding of assets, and compliance with certain provisions of laws, regulations, contracts and grant agreements, but not for the purpose of providing assurance on the effectiveness of the Agency's internal control over those control objectives.

Our consideration of internal control over financial operations, safeguarding of assets, and compliance requirements was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial operations, safeguarding of assets and compliance with requirements that might be significant deficiencies or material weaknesses. However, we identified no deficiencies in internal control over financial operations, safeguarding of assets, and compliance with requirements that we consider to be significant deficiencies.

A *control deficiency* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect on a timely basis unauthorized, illegal, or irregular transactions or the breakdown in the safekeeping of any asset or resource. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the Agency's ability to properly initiate, authorize, record, process, or report financial data reliably, consistent with management's direction, safeguard assets, and/or comply with certain provisions of laws,

regulations, contracts, and grant agreements such that there is more than a remote likelihood that a financial misstatement, unsafe treatment of assets, or noncompliance with laws, regulations, contracts and grant agreements that is more than inconsequential will not be prevented or detected by the Agency's internal control. We consider there to be no significant deficiencies in internal control over financial operations, safeguarding of assets or compliance with requirements.

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

Our consideration of the internal control over the Agency's financial operations, safeguarding of assets, and compliance with requirements, was for the limited purpose described in the first paragraph of this section and would not necessarily disclose all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. As stated above, we did not consider there to be any significant deficiencies, and therefore, no material weaknesses.

Compliance and Other Matters:

As part of obtaining reasonable assurance about whether the Office of the Victim Advocate complied with laws, regulations, contracts and grant agreements, noncompliance with which could result in significant unauthorized, illegal, irregular or unsafe transactions or could have a direct and material effect on the results of the Agency's financial operations, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended for the information and use of Agency 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 extended to our representatives by the personnel of the Office of the Victim Advocate, during this examination.

Mark Dickerson
Associate Auditor

Approved:

Kevin P. Johnston
Auditor of Public Accounts

Robert G. Jaekle
Auditor of Public Account