

STATE OF CONNECTICUT



*AUDITORS' REPORT
OFFICE OF THE VICTIM ADVOCATE
FOR THE FISCAL YEARS ENDED JUNE 30, 2009, 2010 AND 2011*

AUDITORS OF PUBLIC ACCOUNTS
JOHN C. GERAGOSIAN ❖ ROBERT M. WARD

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AUDITORS OF PUBLIC ACCOUNTS

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January 10, 2013

**AUDITORS' REPORT
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FOR THE FISCAL YEARS ENDED JUNE 30, 2009, 2010 AND 2011**

We have made an examination of the financial records of the Office of the Victim Advocate (OVA) for the fiscal years ended June 30, 2009, 2010 and 2011. This report on the examination consists of the Comments, Recommendations, and Certification that follow.

Financial statement presentation and auditing of the books and accounts of the state are done on a Statewide Single Audit basis to include all state agencies, including the Office of the Victim Advocate. This audit 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.

COMMENTS

FOREWORD:

The statutory authorization for OVA and the membership of the advisory committee are presented as follows:

Section 46a-13b through 46a-13g of the Connecticut General Statutes establishes OVA and the advisory committee.

OVA was established to ensure the statutory and state constitutional rights of victims of crimes.

Section 46a-13b of the Connecticut General Statutes indicates that the Victim Advocate may, within available appropriations:

Auditors of Public Accounts

- Evaluate the delivery of services to victims by state agencies and those entities that provide services to victims, including the delivery of services to families of victims by the Office of the Chief Medical Examiner;
- Coordinate and cooperate with other private and public agencies concerned with the implementation, monitoring and enforcement of the constitutional rights of victims and enter into cooperative agreements with public or private agencies for the furtherance of the constitutional rights of victims;
- Review the procedures established by any state agency or other entity providing services to victims with respect to the constitutional rights of victims;
- Receive and review complaints of persons concerning the actions of any state or other entity providing services to victims and investigate those where it appears that a victim or family of a victim may be in need of assistance from the Victim Advocate;
- File a limited special appearance in any court proceeding for the purpose of advocating for any right guaranteed to a crime victim by the Constitution of the state or any right provided to a crime victim by any provision of the general statutes;
- Ensure a centralized location for victim services information;
- Recommend changes in state policies concerning victims, including changes in the system of providing victim services;
- Conduct programs of public education, undertake legislative advocacy, and make proposals for systemic reform;
- Monitor the provision of protective services to witnesses by the Chief State's Attorney pursuant to Section 54-82t; and
- Take appropriate steps to advise the public of the services of the Office of the Victim Advocate, the purpose of the office and procedures to contact the office.

Section 46a-13f of the Connecticut General Statutes established the advisory committee. The advisory committee consisted of 12 members appointed to serve five-year terms. Members were 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 other interest groups. As of June 30, 2011 the members were as follows:

Patricia M. Froehlich, Chair
Judge Robert Devlin Jr.
Mario Gaboury
Lt. Julie Johnson

Dr. Phillip Brewer
Elaine Ducharme, Ph.D
Janice Heggie-Margolis
Nancy Kushins

Cathy Malloy
Erika Tindill

Andrea Barton Reeves

Note: There was one vacant position.

During the audited period, the following individuals also served on the advisory committee:

Bruce Carlson, Judge Patrick Clifford, and Stephanie Redding

Section 302 of Public Act 11-48, effective July 1, 2011, repealed section 46a-13f of the Connecticut General Statutes, which established the advisory committee.

Section 68 of Public Act 11-48, effective July 1, 2011, created a new seven-member advisory committee to OVA. The new advisory committee's members cannot be associated with any entity or agency subject to reviews, evaluations, or monitoring by OVA. The function of the new committee is to prepare and submit to the Governor a list of candidates for appointment of the Victim Advocate. The public act does not require that the committee routinely meet.

OVA is in the Executive Branch of government. The State 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. Michelle Cruz was appointed State Victim Advocate on November 16, 2007, and continues to serve in that capacity.

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

Subsection (a) of Section 58 of Public Act 11-48, effective July 1, 2011, established the Office of Governmental Accountability (OGA). Subsection (b) of Section 58 of the public act directed OGA to provide personnel, payroll, affirmative action, administrative functions, business office functions, and information technology functions to multiple agencies, including OVA. The transition to this new agency was ongoing during our audit of OVA.

RÉSUMÉ OF OPERATIONS:

General Fund - Receipts:

OVA received \$51 of General Fund receipts in fiscal year ended June 30, 2010. Fiscal years ended June 30, 2009 and 2011 had no General Fund receipts.

General Fund - Expenditures:

General Fund expenditures during the fiscal years ended June 30, 2009, 2010 and 2011, are presented below:

	<u>2008-2009</u>	<u>2009-2010</u>	<u>2010-2011</u>
Personal Services	\$ 316,755	\$ 283,007	\$ 273,894
Contractual Services and Commodities	46,528	26,136	14,745
Capital Purchases and Others	-	-	-
Total General Fund Expenditures	<u>\$ 363,283</u>	<u>\$ 309,143</u>	<u>\$ 288,639</u>

During the audited period, approximately 87.2 percent of expenditures in the fiscal year ended June 30, 2009, 91.5 percent in the fiscal year ended June 30, 2010, and 94.9 percent in the fiscal year ended June 30, 2011 consisted of personal services costs for OVA. Expenditures for contractual services accounted for approximately 12.8, 8.5, and 5.1 percent of expenditures during the audited years, respectively. The majority of these expenditures were for mileage, equipment leases and fees for non-professional services. Additionally, in fiscal years ended June 30, 2009 and 2010, online services were a major expenditure.

Federal and Other Restricted Funds – Receipts:

Federal and Other Restricted Accounts Fund receipts totaled \$0, \$170 and \$50,300 for the fiscal years ended June 30, 2009, 2010 and 2011, respectively. The largest of these receipts was a \$50,000 federal formula grant - STOP Violence Against Women (CFDA#16.588). Ultimately, OVA returned \$13,790 of the grant funding. The grant provided OVA the ability to train police officers in the areas of response to domestic violence incidents, availability of resources for the victims of domestic violence, and orders of protection.

Federal and Other Restricted Funds – Expenditures:

In addition to the General Fund expenditures outlined above, there were expenditures from a federal grant with state matching. These expenditures totaled \$50,000 for hosting training conferences during the fiscal year June 30, 2011. Of this \$50,000, \$13,790 was shown as an expenditure, but was the return of unused funds to the Office of Policy and Management. There were no expenditures from this fund during the fiscal years ended June 30, 2009 and 2010.

CONDITION OF RECORDS

Our review of the records of the Office of the Victim Advocate revealed the following areas that warrant comment.

Disaster Recovery:

Criteria: Sound business practices include provisions that require organizations to have current disaster recovery plans in place to enable critical operations to resume activity within a reasonable period after a disaster and ensure documents are reasonably protected.

Condition: OVA maintains a Continuity of Operations Plan; however this plan does not address the loss of office space or case files.

OVA primarily maintains documentation for complaints in paper files. These files are susceptible to damage in a fire or other disaster that would impact the agency's workspace.

Effect: In the event of a fire or other disaster, case files may be damaged and become unusable.

Cause: The Victim Advocate believed the Continuity of Operations Plan sufficiently covered all forms of disasters. Additionally, the Victim Advocate indicated that, during the audited period, OVA did not have the funding to acquire a case management database system that would provide for the creation of case files electronically and allow for secure off-site storage of case data. As a result of the merger of OVA into the Office of Governmental Accountability, efforts to acquire a case management database have resumed.

Recommendation: OVA, in consultation with the Office of Governmental Accountability, should establish a disaster recovery plan that covers the loss of data and their current workspace. Additionally, OVA should continue efforts to acquire a case management database system that includes off-site back-up. (See Recommendation 1.)

Agency Response: "The OVA, acknowledging the need for a database to back up the office's work product, has repeatedly requested funding through OPM (Office of Policy and Management), to purchase such a database. During the prior administration, OVA had obtained a quote from DOIT (Department of Information Technology) for such a database to appropriately support the agency's files in the event of a disaster. The quote for OVA to obtain a database was over \$85,000.00 or rather roughly a third of the agency's budget or over three times the agency's current operating expense. Thus despite OVA's desire and efforts to obtain a

database to better protect the agency's files from a disaster, OVA is and has always been, financially barred from making this purchase.”

Cash Receipts:

Criteria: The State Accounting Manual requires that a receipts journal be maintained by all agencies receiving money.

Section 4-32 of the General Statutes indicates that any state department receiving any money or revenue for the state, shall, within twenty-four hours of its receipt, account for and, if the total of the sums received amounts to five hundred dollars or more, pay the same to the Treasurer or deposit the same in the name of the state in depositories designated by the Treasurer under such regulations as the Treasurer prescribes. Total daily receipts of less than five hundred dollars may be held until the total receipts to date amount to five hundred dollars, but not for a period of more than seven calendar days.

Condition: We noted that no receipt log is maintained at OVA, even though receipts are occasionally received.

Effect: The lack of proper accountability over receipts increases the risk of undetected loss and noncompliance with timely depositing requirements.

Cause: It appears that OVA's consideration of proper internal controls in this area was lacking.

Recommendation: OVA should establish internal controls over receipts as identified within the State Accounting Manual in order to track its compliance with Section 4-32 of the General Statutes by depositing and recording revenue in a timely manner. (See Recommendation 2.)

Agency Response: “OVA, a small agency, relies heavily on the back office support from OVA's assigned agency, including but not limited to assistance with budgetary, payroll and human resource matters. Until July 1, 2011, OVA received its back office support from the DAS, SmART unit.

In 2008 OVA, through the leadership of Victim Advocate Attorney Michelle Cruz, began exploring options to obtain funding from grants and private donations. During the initial research phase of exploring additional funding options, OVA consulted with the DAS SmART unit as to the appropriate steps to be taken to document and process future donations. The SmART unit advised OVA of the need for a separate account in OVA's budget to process donations. The DAS SmART unit then established the line item account for future donations to OVA

through the SmART unit's access to Core-CT. DAS advised OVA to forward donated funds to DAS SmART unit for processing. Although OVA was not advised of the need for a log book, OVA did document each of the four donations with a written email correspondence to the DAS SmART unit advising the DAS SmART unit of the donation and alerting the unit that the funds would be forwarded to DAS SmART unit for processing. Additionally, OVA utilized a receipt book to provide donors with a receipt of the funds and to document the receipt of incoming funds. Although OVA did not have a "log book" OVA did establish a documentation trail of incoming funds, from the point of initial receipt to the transfer of funding to the DAS for processing. Since being advised of the need for an official log book, OVA has taken steps to obtain a log book to log any future donation.

There were four transactions in which OVA received donations from outside sources in the span of three years."

*Auditors' Concluding
Comment:*

According to the receipts list provided by DAS, there were six receipts over the three fiscal years. In each year, there was at least one receipt of funds by OVA.

OVA staff indicated that the process of using a receipt book began in the fall of 2012.

Payroll / Personnel Matters:

Criteria:

Subsection (b) of Section 46a-13b of the General Statutes indicates that OVA shall be in DAS for administrative purposes only.

Proper internal control dictates that timesheets should be signed by the employee and supervisor at the end of each pay period to attest to the hours charged to accrued leave and the actual hours worked.

OVA's internal policies require pre-approval of vacation and compensatory time.

Section 3 of article 18 of the Social and Human Services (P-2) bargaining unit contract specifies the positions that are exempt from overtime and are allowed to accumulate compensatory time.

Section 5-237-1 (a) (4) of the Regulations of State Agencies indicates that the appointing authority shall cause a service rating to be filed on the form prescribed by the commissioner of Administrative Services annually for each permanent employee. Said annual rating is to be filed in the office of the appointing authority at least three months prior to the employee's annual increase date. All service ratings are to be discussed with the

employee by the employee's immediate supervisor. The employee shall be asked to sign such a report as a confirmation that the employee has seen the form and discussed it with the supervisor.

Section 1 of article 9 of the Administrative Clerical (NP-3) and section 2 of article 10 of the Social and Human Services (P-2) refer to annual employee evaluations.

Section 5-252 of the General Statutes indicates that any state employee leaving state service shall receive a lump sum payment for accrued vacation time as prescribed under rules and regulations to be promulgated by the commissioner of Administrative Services.

The Administrative Clerical (NP-3) bargaining unit contract states that part-time employees shall receive a prorated personal leave accrual based on the ratio of the employee's work schedule to forty hours.

Condition: Upon our review of payroll for OVA, we noted the following deficiencies:

- One out of the eight payroll transactions tested showed that timesheets were signed by the employee before the pay period ended.
- DAS records in the payroll unit did not include the pre-approval for the use of vacation and personal leave time for one out of the eight payroll transactions tested.
- One employee was improperly earning compensatory time.
- One employee was overpaid by \$37 in his separation payment.
- Personal leave time was not prorated for a part-time employee who transferred from a full time position at another agency.
- Two employees did not have completed employee evaluations in fiscal year 2011.

Effect: Payments to employees were inaccurate and not supported by sufficient and complete documentation.

Employee leave balances were not accurate.

Employees were not annually evaluated as required in the bargaining unit contracts.

Cause: It appears that a general lack of administrative oversight and a lack of clear communication between DAS and OVA has contributed to the conditions noted.

DAS staff improperly calculated the separation payment for an employee leaving OVA and failed to adjust the personal leave balance for the

employee transferring into OVA. DAS also did not have supporting documentation for the pre-approval of leave time on file and it is unclear whether it was received when the timesheet was processed.

Recommendation: OVA should take greater care to review the propriety of timesheet data and bargaining unit contract provisions prior to submitting timesheets for processing.

Additionally, OVA should work with those providing administrative support to have clear lines of responsibility and establish better communications regarding the payroll process. (See Recommendation 3.)

Agency Response:

OVA:

“OVA receives its back office support from a separate agency. Back office support includes payroll, budgetary and human resource services. (Until June 30, 2011 the back office support was provided by DAS, and now the OGA provides such support.) Additionally, for the past 12 years OVA has not had access to Core-CT. Rather OVA’s payroll, human resource and budgetary services (back office support) were provided by a separate agency. The concept behind the back office support is to allow a small agency, such as OVA, with its limited staff, to focus on the agency’s mandates and clients, and allow the assigned agency to provide services in their area of expertise; human resources, budgetary, and payroll (C.G.S. § 4 – 38f). As such OVA was not granted access to the Core-CT system including access to important budgetary and payroll information. It was not until June of 2012 that OVA was finally granted limited access to Core-CT. As a result, OVA with its three full time and one part time staff members, was operating through a paper system to process timesheets to DAS. The time sheets were manually signed by the State Victim Advocate and faxed to DAS for processing and payment. Since OVA does not have budgetary staff nor a financial analyst on staff, the only authorized signature of timesheets and budgetary approvals is the State Victim Advocate. This process was archaic and resulted in issues when the State Victim Advocate was in the field, tending to outreach, trainings or committee meetings, as prescribed by the enabling statutes of OVA. As a result, the State Victim Advocate would have to either sign the time sheets in advance, including her own, or submit timesheets after the time period closed, resulting in a possible delay in paychecks. This issue has since been resolved as now OVA has access to Core-CT and if in the field, the State Victim Advocate can authorize timesheets remotely.

As to the employee’s time sheet not having the appropriate documentation for leave: In fact there was pre-approval, however, in faxing these documents to DAS, the pre-approval either was lost at DAS or misplaced.

Compensation Time: OVA was instructed, nearly 10 years ago, that the Complaint Officer was to receive compensation time rather than over time, per instructions of the back office, which was the Freedom of Information Commission. Therefore OVA has, for more than a decade, relied on this information from the back office regarding appropriate pay for this employee.

Separation Payment: OVA was not involved in the separation pay of the referenced employee. Rather, these services were provided strictly by DAS as the agency providing back office support.

Pro-rated personal leave time: OVA was not involved with the calibration or prorating of personal leave time of the referenced employee. Rather, these services were provided strictly by DAS as the agency providing back office support.

Annual Staff Evaluations: OVA's back office support was transferred from DAS on July 1, 2011 to OGA. On July 1, 2011 the OGA was not up and running. For instance the Executive Administrator of OGA was not hired until late Fall 2011. DAS in part provided OVA with back office support and yet OGA was providing some services as the OGA became up and running. OVA relied heavily on the services of the back office and in this manner, the human resource officer of the back office, would traditionally have been the individual to alert OVA to the need to complete annual evaluations."

DAS:

"Because DAS no longer performs human resources or payroll services for the Office of the Victim Advocate (OVA), DAS has no role in responding to the recommendation that OVA should work with those providing its administrative support to have clear lines of responsibility and establish better communications regarding payroll processes.

With regard to the items identified in the Condition section above, DAS provides the following responses:

Timesheets Signed before the End of the Pay Period. DAS agrees that on rare occasions, an employee timesheet may have been submitted by an OVA employee to DAS for processing shortly before the end of a pay period. However, DAS submits that such situations do not cause or risk any harm or loss to the agency or the State, and indeed the auditors have not noted any. In fact, the timely or even slightly early submission of timesheets allows the payroll staff ample time to process and verify, which reduces the possibility of data entry errors. Of paramount importance with timesheets is their accuracy, and – whether submitted on the last day of the pay period or a day before – DAS SmART must rely upon OVA

employees and their supervisors to provide accurate information to us for processing.

Time Off Pre-Approval Records. While it is true that auditors were not able to find records at DAS supporting the pre-approval of time-off requests made by OVA employees, DAS is not responsible for these records. These records are maintained at the employing/approving agency, not at DAS. DAS communicated the rules regarding pre-approval of time-off requests to OVA and other SmART agency clients, but it is the responsibility of agency managers and supervisors to implement those rules and maintain the supporting documentation.

Compensatory Time. DAS agrees that one OVA employee was receiving compensatory time instead of overtime for significant extra hours worked. Upon being notified of this situation, DAS notified the agency head, and corrected this practice.

Overpayment upon Separation & Pro-rated Personal Leave Time. DAS agrees that one OVA employee was erroneously overpaid \$37 in his separation payment. Upon being notified of this error, DAS corrected the calculation and pursued repayment from the employee. DAS agrees that one employee's unused annual PL time should have been reduced from 24 hrs to 18 hrs upon conversion from full to part-time.

Performance Evaluations. DAS provides advance notice to OVA and other SmART agency clients when Annual Performance Appraisals are coming due, and did so in this case. However, it is the responsibility of agency leaders, managers and supervisors to complete such evaluations for their employees. DAS has no authority to mandate compliance on SmART agency leaders or their employees.”

*Auditors' Concluding
Comment:*

OVA's status as a SmART agency was considered during the audit and such consideration was used to help determine the cause of the finding. It should be noted that OVA is not the only SmART agency, nor are they the only agency in the state using paper timesheets during the audited period.

Regarding DAS's response to timesheets signed before the end of the pay period, we feel that timesheets signed prior to the end of the pay period pose a great risk to the accuracy of the records. DAS indicates that timesheet accuracy is of paramount importance, but the portion of the pay period that has not transpired at the time in which the employee and supervisor sign the timesheet is purely an estimate. The employee's plans could change and leave time used may not be accurately charged. The

timesheet is the only documentation for time worked, thus if errors exist they would not be easily detected. The current payroll schedule provides a week for those providing administrative support to process and verify timesheet data once the pay period has ended. A week appears to be an ample amount of time for the required processing and verification functions to be completed.

Regarding the pre-approval of personal leave time, pre-approval documentation was not present at DAS. It is impossible to tell whether the documentation was lost or misplaced by DAS or whether it was ever sent to DAS by OVA. Since DAS maintains the original copy of the timesheet, all supporting documentation for that timesheet should also be maintained with it.

Documentation was provided by DAS to show that the Victim Advocate was contacted to provide the required employee evaluations. Additionally, the DAS staff offered assistance if OVA had any questions.

Grant Expenditures:

Criteria:

Subsection (c) of Section 46a-13d of the General Statutes allows the Victim Advocate to apply for and accept grants from state and federal agencies for the purpose of carrying out the Victim Advocate's responsibilities.

The federal STOP Violence Against Women Formula Grant (CFDA #16.588) requires a 25 percent state match to the federally provided funds.

Sound business practices suggest that purchases should be made at the lowest possible cost.

Condition:

In our review of expenditures, it was noticed that OVA initially planned on spending \$18,319 to hold two training conferences for law enforcement personnel. The plans for the locations and menus were significantly changed, resulting in a cost of \$36,210.

Effect:

The conferences cost at least \$17,891 more than OVA's original budget proposal. Included in this amount was an attrition fee of \$6,025 because the minimum hotel fee was not met.

Cause:

OVA claims they were given guidance from the Office of Policy and Management to spend the entire grant award. This resulted in OVA deciding to change the location and menu choices. The guidance referenced was not documented.

Conclusion:

Since the funding obtained was used for purposes associated with the grant, there is no recommendation. However, OVA is encouraged to maintain documentation of any formal guidance received from other agencies in the future as it pertains to its grant budgets.

RECOMMENDATIONS

Status of Prior Audit Recommendations:

There were no prior audit recommendations.

Current Recommendations:

1. **OVA, in consultation with the Office of Governmental Accountability, should establish a disaster recovery plan that covers the loss of data and their current workspace. Additionally, OVA should continue efforts to acquire a case management database system that includes off-site back-up.**

Comment:

The agency does not have a disaster recovery plan that would cover the loss of the current work space and its data. Case files are maintained as paper files, thus they are highly susceptible to impact from fire or other disaster.

2. **OVA should establish internal controls over receipts as identified within the State Accounting Manual in order to track its compliance with Section 4-32 of the General Statutes by depositing and recording revenue in a timely manner.**

Comment:

The agency occasionally receives revenue, yet no log is kept to record the revenue received.

3. **OVA should take greater care to review the propriety of timesheet data and bargaining unit contract provisions prior to submitting timesheets for processing.**

Additionally, OVA should work with those providing administrative support to have clear lines of responsibility and establish better communications regarding the payroll process.

Comment:

A number of payroll deficiencies were found during testing, including: an employee signing a timesheet before the end of the pay period, lack of evidence of the pre-approval of leave time, improper accrual of compensatory time, improper separation payments, improper leave balances, and a lack of annual employee evaluations.

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, 2009, 2010, and 2011. This audit was primarily limited to performing tests of OVA's compliance with certain provisions of laws, regulations, contracts and grant agreements and to understanding and evaluating the effectiveness of OVA's internal control policies and procedures for ensuring that (1) the provisions of certain laws, regulations, contracts and grant agreements applicable to OVA 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, 2009, 2010, and 2011 are included as a part of our Statewide Single Audits of the State of Connecticut for those fiscal years.

In accordance with statute certain executive branch agencies can be subject to some or all business office and other administrative functions being assumed by the Department of Administrative Services. When this occurs, memoranda of agreement are to be executed detailing whether the Department of Administrative Services or the audited agency retains ultimate responsibility for compliance with laws, regulations, contracts and grant agreements. In the absence of such agreements, the audited agency would remain responsible for all compliance issues that may arise. When referring to the controls of the audited agency, we are also referring, where appropriate, to the relevant controls that the Department of Administrative Services has in place to ensure compliance.

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:

Management of the audited agency and the Department of Administrative Services are responsible for establishing and maintaining internal control over OVA's financial operations, safeguarding of assets, and compliance with the requirements of laws, regulations, contracts, and grants. In planning and performing our audit, we considered OVA's internal control over its financial operations, safeguarding of assets, and compliance with requirements as a basis for designing our auditing procedures for the purpose of evaluating OVA's financial operations, safeguarding of assets, and compliance with certain provisions of laws, regulations, contracts and grant agreements, but not for the purpose of expressing an opinion on the effectiveness of OVA's internal control over those control objectives. Accordingly, we do not express an opinion on the effectiveness of OVA's internal controls over those control objectives.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct on a timely basis, unauthorized, illegal or irregular transactions, or breakdowns in the safekeeping of any assets or resource. A *material weakness* is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that non compliance which could result in significant unauthorized, illegal, irregular or unsafe transactions and/or material noncompliance with certain provisions of laws, regulations, contracts, and grant agreements that would be material in relation to OVA's financial operations will not be prevented, or detected and corrected on a timely basis. We consider the following deficiencies, described in detail in the accompanying Condition of Records and Recommendations sections of this report, to be material weaknesses: Recommendation 2 – Cash Receipts.

A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies, described in detail in the accompanying Condition of Records and Recommendations sections of this report, to be significant deficiencies: Recommendation 1 – Disaster Recovery.

Compliance and Other Matters:

As part of obtaining reasonable assurance about whether OVA 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 OVA'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 the Office of the Victim Advocate's management, the Department of Administrative Services, 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.



Patrick Tierney
Auditor I

Approved:



John C. Geragosian
Auditor of Public Accounts



Robert M. Ward
Auditor of Public Accounts