

# STATE OF CONNECTICUT



*AUDITORS' REPORT  
LEGISLATIVE OFFICE OF FISCAL ANALYSIS  
SPECIAL REVIEW OF THE  
TRANSPARENCY DATABASE  
2012*

**AUDITORS OF PUBLIC ACCOUNTS**  
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**AUDITORS' REPORT  
LEGISLATIVE OFFICE OF FISCAL ANALYSIS  
SPECIAL REVIEW OF THE  
TRANSPARENCY DATABASE**

We have conducted a review of the Connecticut General Assembly's Office of Fiscal Analysis (OFA) development of a searchable electronic database known as transparency.CT.gov (Transparency Database). Our review was performed to evaluate the procedures and the security used to develop the Transparency Database.

The conditions noted during our review and our recommendations are summarized in the Results of Review section.

**BACKGROUND:**

Public Act 10-155 of the 2010 Regular Session of the General Assembly provided for the establishment of a searchable electronic database for state expenditures, including state contracts and grants. The Office of Fiscal Analysis was designated as the agency responsible for establishing and maintaining the searchable database on their website.

The Transparency Database was created because the General Assembly wanted to provide the citizens of Connecticut with a detailed presentation of the State of Connecticut's expenditures.

The Office of Fiscal Analysis (OFA) contacted the Office of the State Comptroller and requested the development of special views in the Core-CT financial system to help filter out any confidential information that must be excluded from disclosure by the Connecticut General Statutes. The Core-CT system is the State Comptroller's financial and human resource management system. The State Comptroller's Core-CT employees in conjunction with Accounts Payable staff worked to develop views in the Core-CT system to filter out confidential information that is protected from disclosure. Once the Core-CT views were developed, the

OFA employees downloaded the data to their independent system for further analysis and summarization.

**AUDIT OBJECTIVE, SCOPE AND METHODOLOGY:**

Our audit objective was to ensure that proper procedures were followed during the development of the Transparency Database and sufficient security measures were implemented to protect the database.

The scope of our review was limited to the development and security of the database. We did not perform an audit of the data for accuracy.

Our methodology included obtaining and reviewing documentation that pertained to the development of the Transparency Database and the methodology followed. We met with OFA personnel to determine how the agency employees were addressing the security and confidentiality issues. We interviewed employees from the Office of the State Comptroller who worked on the development of the Core-CT views that OFA used to obtain the data for the Transparency Database.

**RESULTS OF REVIEW:**

Our review of the procedures and security used to develop the electronic database did not detect any weaknesses in OFA's procedures and security. Our examination did disclose the following issues with the presentation of the data, and we have provided our recommendations to address these issues. Although this review was limited to the procedures and the security of the development of the electronic database, we did review the financial information for a few small state agencies and that information appears to be accurate. We did not audit the financial information in the Transparency Database for accuracy. OFA does disclose that the information contained in the Transparency Database is unaudited.

Overall, the database is extremely functional, easy to use and provides the public with the required information for most state agencies. The major objectives of the Public Act 10-155 were accomplished for the financial information that is obtained from the State Comptroller's Core-CT system.

**Item No. 1 – Database Limitations**

The Transparency Database only contains data from the State Comptroller's Core-CT financial system, Human Resource Management System (HRMS), and the State Comptroller's Retirement Database. The Core-CT system has inherent limitations because some state

agencies are limited scope agencies. These limited scope agencies have their own accounting systems and only provide the Core-CT system with summary financial information

Public Act 10-155 requires that OFA establish and maintain a searchable electronic database for the purpose of posting state expenditures, including contracts and grants. The public act does not specify or limit the data source that OFA should use. Public Act 10-155 also specifies that “Each budgeted agency, as defined in section 4-60 of the general statutes, shall submit, in a timely manner, any information requested by the legislative Office of Fiscal Analysis for the purpose of establishing and maintaining the electronic databases.” The public act gives OFA the authority to obtain detailed expenditure, contract and grant information from all limited scope agencies.

**Recommendation:** OFA should obtain detailed payment, contract and grant information from all limited scope agencies and include this information in the Transparency Database.

**Agency Response:** “This recommendation relates to the level of detail available on the site not the development and security of the database. The law does not specify the level of detail to be provided on the site. Financial information for each agency on the transparency site contains a significant amount of detail. Although the limited scope agencies show less detail, it is still substantial.”

**Auditors’ Concluding Comments:** We concur that the law does not specifically define the level of detail required, but the Transparency Database presents different levels of detail for in scope and limited scope agencies. Currently, payment information is presented at the voucher level for all in scope agencies, but the same level of detail is not presented for Higher Education agencies that process vouchers through their own accounting system. The majority of the payment information for Higher Education agencies represents large transfers between accounts that do not reflect the actual payments.

Item No. 2 - Limited Scope Agencies

Currently, the Transparency Database does not provide all of the required payment, contract and grant information. As previously noted, limited scope agencies do not provide the Core-CT system with detailed payment, contract and grant information.

OFA has provided a disclaimer on their website that states that “limitations and inconsistencies in the data sometimes occur within the Core-CT system,” but the limitations are not specified. Without a detailed disclaimer that identifies which database tables have limitations and which state agencies provide limited information, citizens using the database may be misled.

The Transparency Database was created to be the most comprehensive source for Connecticut citizens to obtain state expenditure information and, if the detailed data is not included, then a disclaimer should be included to identify specific limitations.

**Recommendation:** OFA should identify which database tables have limited detail information and which state agencies provide limited information for the Transparency Database.

**Agency Response:** “Information to clarify the above has been included/expanded during the finalization of this report.”

### Item No. 3 - Clarification of Removed Confidential Information

The OFA Transparency website does not contain a disclaimer that confidential information was not included in the database pursuant to Connecticut General Statute. The website does contain a disclaimer that the primary source of the information on the transparency.CT.gov website is obtained from the State Comptroller’s Core-CT system and that, sometimes, there are limitations and inconsistencies in the data. The website also provides a disclaimer regarding redacted information, but does not address the data that was completely removed.

The failure to disclose that OFA was required to exclude confidential information can be misleading to the general public. Citizens would expect that the database is an all inclusive database absent any explanation that some information has been excluded.

**Recommendation:** OFA should provide a disclosure explaining that confidential information has been completely removed from the database pursuant to Connecticut General Statute.

**Agency Response:** “Information to clarify the above has been included/expanded during the finalization of this report.”

**CONCLUSION**

In conclusion, we wish to express our appreciation for the courtesies and assistance extended to our representatives by the personnel of the Connecticut General Assembly's Office of Fiscal Analysis during the course of our review.



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