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internal controls throughout the state's 12 community colleges, ranging from instances in which employees started work before signing contracts, contracts weren't competitively bid and proper purchasing procedures were skirted.

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A Connecticut state auditors' report issued Wednesday reveals a troubled system of internal controls throughout the state's 12 community colleges, ranging from instances in which employees started work before signing contracts, contracts weren't competitively bid and proper purchasing procedures were skirted.

"It's not that they never did it right," said State Auditor Robert Ward, "but there were issues ... largely internal control issues that are important to the integrity of the state's financial system, to protect the public funds, reduce the risk of loss or inappropriate expenditure of state funds."

John C. Geragosian, who is also a state auditor, said that many times in an audit, "We find things that appear to be small on their face, but we're looking at protecting controls that may lead to bigger losses of ... resources."

The report was based on the fiscal years 2010 and 2011, when the community college had its own board of trustees and operated independently from the state's four regional universities.

In the fall of 2011, the administration of the two systems was merged and the state's Board of Regents for Higher Education was created to oversee them.

Rep. Roberta Willis, D-Salisbury, questioned the relevance of the report when so much has changed in the community college system in the past two years under the merger.

“I certainly think we could review it and see if there are things that would be

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Those include the payment of a part-time instructor at Gateway Community College for a class in the fall of 2010 that was canceled. The auditors recommended that Gateway Community College develop a reliable procedure to ensure that payroll is promptly notified when a course is canceled.

Also cited as a “significant deficiency” was Norwalk Community College’s payment of \$805 from its affiliated private foundation money to cover the cost for guests, including employees’ spouses, to attend conferences and other events. In some instances, the report said, it appears that the college’s use of grant funds was “inappropriate” and could be viewed as a violation of the state code of ethics.

The auditors also faulted the community colleges’ internal controls over inventory, pointing out many examples of misplaced or missing equipment. At Housatonic Community College, the college could not locate nine pieces of equipment, valued at \$53,141, the report said.

Gregory W. Gray, who began his job as president of the Board of Regents on July 1, said in an email that he will “carefully review the report and will discuss its findings with the community college presidents during my monthly meeting on Monday.”

“All of us — from students to presidents — understand the critical need to use resources wisely in our goal to provide the best, strongest environment for student learning,” Gray said.

David L. Levinson, who is president of Norwalk Community College and also a vice president of the regents system, said that he had just received the auditors’ report and hadn’t had time to read through it yet.

“It is a very important document,” Levinson said in an email, “and I will review it carefully. This report could provide an opportunity for us to ensure that all resources

are targeted to maximize student success.”

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In another example, the auditors said that Three Rivers Community College did not obtain competitive bids when it purchased food projected to cost \$30,000.

The auditors recommended that the Board of Regents for Higher Education improve internal controls to comply with purchasing policies.

The auditors also described policy violations in the use of purchasing cards. Under rules in effect during fiscal years 2010 and 2011, a single purchase with a “P-card” was not to exceed \$1,000. The rules also forbade splitting a purchase into several separate transactions to circumvent that spending cap.

The auditors found examples of such “splitting” at several colleges, along with some instances when the card was used inappropriately. For instance, a Norwalk Community College card holder used his purchasing card to pay a \$253 dining bill — a purchase prohibited by the college’s purchasing card policies. The policies on the use of the P-card have since changed.

The auditors also noted that six of the community colleges — Asnuntuck, Capital, Gateway, Northwestern Connecticut, Three Rivers and Tunxis — did not require part-time lecturers to submit time sheets documenting their work time.

Without time sheets, the auditors said, it was less certain that the lecturers had worked their scheduled hours. The auditors recommend that the community colleges require all part-time lecturers to submit signed time sheets to their supervisors or take other steps to document work time.

The auditors also raised concerns about adjunct faculty at Housatonic and Norwalk community colleges who started working in some cases weeks before their appointment forms were signed.

The auditors found that part-time lecturers at Three Rivers Community College and

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Community College and Gateway, contracts were signed months after work began.

The auditors also noted instances when employees held two or more state jobs, but proper forms were not completed to ensure that the employees' jobs did not conflict with their primary job and that the hours worked on each assignment did not overlap.

These "dual certification forms" were not completed for employees holding two or more jobs at Asnuntuck, Capital, Gateway, Housatonic, Middlesex and Norwalk, the auditors said.

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