



STATE OF CONNECTICUT
OFFICE OF GOVERNMENTAL ACCOUNTABILITY
STATE CONTRACTING STANDARDS BOARD

Final & Approved Minutes
Thursday, October 27, 2016 Meeting of the State Contracting Standards Board
Audit Work Group
999 Asylum Avenue, Hartford, Connecticut
First Floor Conference Room

Members Present:

Thomas Ahneman, Chair

Alfred Bertoline

Stuart Mahler

Robert Rinker

David L. Guay, Executive Director - ex-officio Board member

1. Call to order

Meeting called to order by Chair Thomas Ahneman at 10:03 A.M.

2. Approve minutes of September 22, 2016

Stuart Mahler suggested the following friendly amendments to the minutes.

Page 2, add a sentence to first paragraph: DSS has 19 auditors; 3 to 4 auditors at DOT.

Page 2 after last paragraph add. "Mr. Rinker asked when the Auditors of Public Accounts go to the AG. Answer: in whistle blowing cases."

Motion made by Alfred Bertoline and seconded by Robert Rinker to approve the minutes of the September 22, 2016 Audit Work Group meeting with suggested amendments by Stuart Mahler. All voted in favor.

3. Review Auditors' Audit check list

Review and discussion held. Chair Ahneman directed the work group to focus on sections 9 and 12 of the Auditors' check list.

4. Review the scope of procurement within each agency

Discussion held concerning which agencies to audit. Alfred Bertoline suggested that the Work Group needs to understand the universe of agencies in order to determine which agencies to audit first. Discussion also held on what to do with the data from the State Contracting Standards Board audit.

Chair Ahneman summarized the discussion with a request to David Guay for a listing of each agency sorted highest to lowest by their Other Expenses (OE), listing when the agency was last audited by the Auditors of Public Accounts (APA).

Chair Ahneman would also like to see copies of the Internal Control Questionnaire for each agency.

Chair Ahneman suggested auditing twenty agencies this year, taking the Internal Control Questionnaire pages 13 -15 and use as a basis to create our own questionnaire or check list.

Robert Rinker suggested using the budget document as the final arbiter of the universe of agencies. David Guay volunteered to return to the Work Group with a suggested list of contracting agencies.

Discussion held on the Board's ability to audit Higher Education. Suggestion made to ask for informal advice from the Board's Assistant Attorney General and who is a state contracting agency. Mr. Bertoline noted the instances of procurement issues cited by the Auditors.

5. Review Auditors of Public Accounts Annual Report

Discussion held on Work Group members review of the Auditors of Public Accounts Annual Report.

Chair Ahneman asked if the detail of the procurement issues cited by the Auditors is available.

Mr. Rinker noted the extension of contracts and the sole sourcing of contracts.

6. Review list of agencies to be audited

Mr. Bertoline asked how we are going to do the audit. Chair Ahneman suggested a letter and questionnaire to the agency asking for a response. Asking what they are doing with contract extensions, how many contract extensions, what are they doing with sole sourcing and how many sole sourcing contracts? Mr. Bertoline labeled this a self-assessment.

Mr. Rinker offered that in order to create our own audit check list the Work Group will need to understand all the current standards an agency must follow. Mr. Rinker also expressed that the Work Group-created check list should include who has the authority to approve contracts or delegate that authority in an agency and what is the training that is received in procurement.

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Mr. Bertoline offered that the results of our audit or self-assessment will form the basis for our further training programs.

David Guay recapped the tasks the Work Group would like to accomplish.

1. Obtain copies of agency FY16 Internal Control Questionnaires
2. Begin drafting the State Contracting Standards Board audit check list and questionnaire.
3. Create a list for the next meeting of the universe of State Contracting Agencies
 - a. Listed highest to lowest by other expenses.
 - b. Include when last audited by the Auditors of Public Accounts.
4. Obtain informal advice about the Constituent Units of Higher Education and the Constitutional Officers about the issue of who is a state contracting agency.
5. Create a list of procurement issues list by percentage from the Auditors Annual Report.
6. Obtain guidelines for sole source contracting
7. Obtain from the Data Analysis Work Group FY16 approved sole source waivers.

7. [Review Ms. Marquis' synopsis on other states addressing auditing](#)

The Work Group reviewed the synopsis provided by Ms. Marquis.

8. [Review list of agencies and the amount of sole source contracts by each.](#)

The Work Group did not review.

Chair Ahneman asked David Guay to include in the number an amount of sole source and non-competitive contracting extensions in his spreadsheet he is creating containing a listing of each agency sorted highest to lowest by their Other Expenses (OE), listing when the agency was last audited by the Auditors of Public Accounts (APA).

9. [Set next meeting date](#)

The Work Group set December 9, 2016 at 11:00 A.M. as the next meeting time and date.

10. [Adjournment](#)

Motion made by Robert Rinker and seconded by Stuart Mahler to adjourn. All voted in favor, the motion passed and the meeting was adjourned at 11:35 A.M.

Respectfully submitted: David Guay