

# Connecticut Office of State Ethics Client Lobbyist Audit

Presented by:

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# Client Lobbyist Audit Background Information



The Office of State Ethics (OSE) periodically selects registrants to be audited.



OSE provides public notice of date, time, and place for the audit drawing.



A minimum of 10 and a maximum of 40 registrants will be selected per year.



No registrant shall be subject to audit more than one time during any three consecutive years.

# Goal and Purpose of the Audit



To ensure compliance with the Code of Ethics for Lobbyists.



To determine whether information reported to the OSE is timely, accurate and complete.



To provide a systemic evaluation to determine effectiveness and to improve organizational performance.



To serve the public interest and confidence in our government.

# Scope of the Audit

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- The audit is limited in time to the previous three calendar years.
- All documents substantiating financial reports concerning lobbying activities shall be made available for inspection by the OSE for the purpose of verifying such financial reports.
- All substantiating documentation is expected to match the financial reports submitted to the OSE.
- All substantiating documentation is confidential and used solely to verify the registrants' reports.
- When a review of a registrant's records reveals an intentional or grossly negligent failure to comply with the law, or when the registrant fails to take the corrective action required per the audit, the OSE may file a complaint pursuant to General Statutes § 1-93.
- Any OSE evaluation, investigation or complaint proceeding initiated as the result of an audit shall not be made a part of the final audit report but shall instead remain confidential under Subsection (a) of General Statutes § 1-93.

# Pre-Audit Procedure



The OSE contacts the selected registrants based on who is named the “Responsible Person” on their ETH-1B Client Lobbyist Registration.



The OSE will provide a list of items required for the audit and a timeframe to gather and provide such items.



The OSE is available to ask questions by email, phone call, or virtual meeting regarding the audit process or documents requested.

# Audit Procedure

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The auditor conducts a preliminary review of the registrant's reports and financial records.

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The auditor will ask questions or make additional requests if needed.

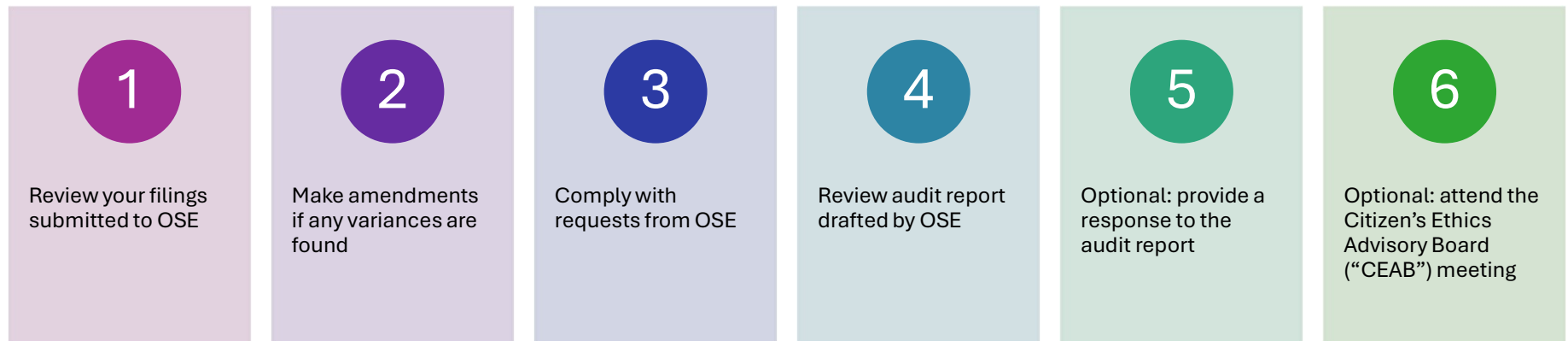
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The auditor will draft an audit report and share the audit report with the registrant.

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The auditor will present the final audit report to the CEAB at the next monthly meeting.

# Action to be taken by selected registrant



# The Audit Report

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Indicates data of the registrant for the three-year audit period, including

- Type of lobbying registered for (legislative, administrative, or both)
- Pre-audit financial figures reported to the OSE
- Issues expected to lobby
- Name(s) of communicator lobbyist, if any
- Acknowledgement whether the registrant made amendments prior to audit commencement
- Any findings, recommendations, and corrective action
- Auditee response, if provided by registrant



# Audit Delays and Common Findings

Late Filings

Arithmetic Errors

- Reporting payment(s) twice
- Excluding payment(s)
- Typos
- Calculating pro-rata salary with old pay rates

Not maintaining  
or providing  
original  
documentation

Failing to Properly  
Report

- Payment dates should match date of payment
- Monthly filings, as applicable

# Contact



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