State Comptroller

Agency DescriptioN

The responsibilities of the Office of the State Comptroller (OSC) include preparing all accounting statements relating to the financial condition of the state; providing for the budgetary and financial reporting needs of the executive branch through the Core-CT computerized system; paying all wages and salaries of state employees; and administering miscellaneous appropriations including the procurement of medical, dental and pharmacy benefits.

Management Services Division

## Statutory Reference

Article Fourth, State Constitution; C.G.S. Sections 3-112, 3-117, 4-33, 4-33a, 4-36, 4-52 through 4-58 and 4-98.

## Statement of Need and Program Objectives

To monitor agency compliance with the state's accounting procedures. To conduct agency internal control reviews and fact-finding activities at the request of the Comptroller. To coordinate procurement, implementation and support of the information technology (IT) infrastructure for the office. To provide support services for the central processes within the Comptroller's office.

## Program Description

The Management Services Division provides policy and program direction for administrative functions of the Office of the State Comptroller and develops and executes the agency budget and statewide miscellaneous fringe benefit accounts assigned to the agency.

The division monitors legislative initiatives affecting the agency's budget and interprets constitutional and statutory provisions affecting state financial expenditures and revenues. It is also responsible for the production and distribution of paycheck and deposit advices for state employees and retirees, as well as checks for statewide accounts payable.

PAYROLL SERVICES DIVISION

## Statutory Reference

Article Fourth, State Constitution; C.G.S. Sections 3-112, 3-119, 5-260, 5-261 and 5-262.

## Statement of Need and Program Objectives

To ensure that all state employees are paid, payroll tax records are maintained, and that federal and state income tax withholding and social security contributions are deposited.

## Program Description

The Payroll Services Division pays all state employees, coordinates all payroll deductions, maintains records on payroll taxes and deposits federal and state income tax withholding and social security contributions. It pre-audits and issues state employee and deduction checks on a bi-weekly basis; submits deduction reports; maintains wage execution records, and administers direct deposit programs.

This year, the division expanded ePay to several more agencies, an initiative to transition the state to a paperless payroll system that will save significant state resources. This program will enable thousands of state employees to receive electronic pay statements, with the ultimate goal of moving virtually all state employees to the paperless system.

ACCOUNTS PAYABLE DIVISION

## Statutory Reference

Article Fourth, State Constitution; C.G.S. Sections 3-112, 3-113 and 3-117.

## Statement of Need and Program Objectives

To provide, maintain, and modify an integrated central accounting system for the state’s accounting function and preserve purchasing and expenditure integrity.

## Program Description

The Accounts Payable Division manages the centralized accounts payable function for the state, maintains the 137,000 record vendor profile database that properly identifies vendors providing goods and services to the state, initiates and monitors the pay cycle process for the generation of payments in settlement of the state’s obligations, conducts post-transactional examinations of encumbrances and expenditures for compliance, conducts pre-audits of procurement requests for $1 million or more, and performs a variety of processing activities to satisfy federal or state requirements and Freedom of Information requests.

The division also processes special payments such as tax-exempt bond funds, debt service, state legal settlements, land condemnations, human resource benefits, federal pass-throughs and state grants.

The division enforces the statutory, regulatory and accounting provisions mandated by state and federal law; facilitates the execution of statutory grant programs for payment to municipalities and/or not-for-profit organizations; generates summary and detailed reports of payments to municipalities and provides assistance to the municipalities’ independent auditors in the reconciliation of such payments; and maintains financial records, including garnishments/offsets through the vendor file database within Core-CT; assists agencies in processing transactions and troubleshooting problems with such transactions in Core-CT; offers vendors online access to their financial information, and develops manuals and provides training to the agencies’ business office staff.

RETIREMENT SERVICES DIVISION

## Statutory References

Article Fourth, State Constitution; C.G.S. Chapters 65, 66, 104, 113, 774, 872, 886, pension agreement.

## Statement of Need and Program Objectives

To administer and maintain the records and accounts of the State Employees Retirement System; the Alternate Retirement Program for eligible employees of the Board of Higher Education; the State’s Attorneys Retirement System; the Public Defenders Retirement System; the Judges, Family Support Magistrates and Compensation Commissioners Retirement System; Special Statutory Retirement Benefits; the Connecticut Municipal Employees Retirement System; and the Connecticut Probate Judges and Employees Retirement System.

## Program Description

The Retirement Services Division administers state pension plans serving more than 40,000 retirees, providing a comprehensive package of services including retirement counseling and administrative support to the Connecticut State Employees Retirement Commission.

The Retirement Services Division analyzes and implements statutory, collectively bargained, and federally mandated revisions to the pension plans within its jurisdiction. It plans, researches and develops new products based on retirement conditions and trends.

The division is in the process of converting the Retirement Payroll System to Core-CT with an implementation date of March 2013. Each month over 9,800 checks and 34,800 direct deposits are issued.

BUDGET AND FISCAL ANALYSIS DIVISION

## Statutory Reference

Article Fourth, State Constitution; C.G.S. Sections 3-112 and 3-115.

## Statement of Need and Program Objectives

To record and analyze state expenditures and receipts. To monitor spending from appropriated accounts to ensure compliance with established accounting and budgeting procedures. To work with relevant agencies to correct problems when financial reporting discrepancies are discovered.

## Program Description

The Budget and Financial Analysis Division performs the state’s accounting and financial reporting functions. The division posts, analyzes and reports state expenditures and receipts by fund and account category inclusive of federal and other funding sources.

The division computes and reports direct and indirect costs associated with major state programs. At the Comptroller’s direction, the division prepares a monthly analysis of the state’s budget condition that contains the financial statements for the latest month and projects the budget position to year’s end.

The division publishes two of the Comptroller’s annual financial reports – a budgetary base (modified cash basis of accounting) report that details and analyzes state expenditures, receipts, and capital budget activities for the fiscal year; and a Comprehensive Annual Financial Report (CAFR) prepared in accordance with Generally Accepted Accounting Principles that analyzes the state’s overall fiscal position and provides audited financial statements for state and state-supported fiscal activities.

The division is also responsible for the management of the state's real and personal property for insurance and accounting purposes, as well as maintaining casualty loss records. The division administers the statewide purchasing card and fuel card programs, including auditing and compliance reviews of the daily transactions of each of the 1,850 cardholders.

INFORMATION TECHNOLOGY DIVISION

## Statutory Reference

Article Fourth, State Constitution; C.G.S. Sections 3-112 and 3-119.

## Statement of Need and Program Objectives

To manage and operate the Core-CT system.

## Program Description

The Information Technology Division is an inter-agency team that supports and maintains Core-CT – the statewide financial, human resource, and payroll system. Core-CT performs the state’s accounting, accounts payable, accounts receivable, purchasing, billing, project management, human resource, time and attendance, payroll, and benefits administration functions and is used by over 10,000 state employees.

The division is responsible for the maintenance and upgrade of Core-CT, and provides analysis for the comptroller regarding strategic information technology issues impacting the state.

A major system upgrade and enhancement project began in November 2011 and is scheduled for completion in March 2013. The project consists of upgrading to the latest versions of the human resources and financial applications, implementing additional employee self-service functionality, and implementing retirement payroll functionality.

HEALTHCARE POLICY and BENEFIT SERVICES DIVISION

## Statutory Reference

Article Fourth, State Constitution; C.G.S. Sections 3-119, 5-257, 5-259, 5-259b, 5-259c, 5-264 and 5-264a.

## Statement of Need and Program Objectives

To administer state employee and retiree health insurance and other benefits including the state's defined contribution plans.

## Program Description

The Healthcare Policy and Benefit Services Division administers benefits programs for all state employees, retirees, and their families. The largest programs are the medical, pharmacy, and dental benefit programs covering over 200,000 lives. The division is responsible for the contract procurement, administration, and evaluation of these programs.

The division provides administrative support to the Health Care Cost Containment Committee (HCCCC), and offers substantive updates on such matters as the patient-centered medical home initiative, eligibility for and enrollment in the state employee and retiree health plan, rates and utilization issues.

The division implemented a new statewide Health Enhancement Program (HEP) that covers more than 100,000 state employees, new retirees and their dependents. HEP is designed to encourage preventive care and better maintain chronic conditions – with the ultimate goal of reducing more costly and dangerous emergency care.

The Healthcare Policy and Benefit Services Division also began implementing the CT Partnership Plan, a new program that opens the State of Connecticut Employee health benefits plan to non-state public employers. The division is responsible for administering the State of Connecticut defined contribution plans with over 40,000 participants, including oversight of investments which are currently in excess of $3.5 billion.

Group life insurance, unemployment insurance and supplemental benefits are also responsibilities of the division.