



STATE OF CONNECTICUT  
OFFICE OF GOVERNMENTAL ACCOUNTABILITY  
STATE CONTRACTING STANDARDS BOARD

Final & Approved Minutes  
Thursday, September 22, 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

Brenda Sisco

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

Staff Present:

Julia Marquis, Chief Procurement Officer

1. [Call to order](#)

Meeting called to order by Chair Thomas Ahneman at 10:02 A.M.

2. [Approve minutes of August 30, 2016](#)

Motion made by Robert Rinker and seconded by Alfred Bertoline to approve the minutes of the August 30, 2016 Audit Work Group meeting. All voted in favor.

3. [Meeting with Auditors of Public Accounts](#)

Chair Ahneman welcomed John Geragosian, Auditor of Public Accounts, John Rasimas, Deputy State Auditor, Joanne Sibiga, Principal Auditor, Josepha Brusznicki, Principal Auditor, and Nikolaos Perdikakis, Associate Auditor. Chair Ahneman provided a brief overview of the Board's triennial audit requirement and expressed the Board and Work Group's desire for a working relationship with the Auditors.

John Rasimas explained about the schedule of Agency audits and the nature of audits performed. Mr. Rasimas commented that the term audit means many things to many people.

Chair Ahneman asked if the Auditors could focus the discussion on the auditing of procurement.

Discussion was held on the audits performed by the State Auditors. The Auditors noted that procurement is audited, especially at the Department of Administrative Services (DAS), as part of the Comprehensive Annual Financial Report (CAFR) audit and also noted auditing of procurement at the larger agencies.

The nature, scope and type of audits performed by the Auditors were discussed. The Auditors provided a copy of their audit check list to the work group.

The schedule and number of audits performed by the Auditors were discussed.

Alfred Bertoline outlined the triennial audit requirement of the Board and asked the Auditors how this would tie into their CAFR approach. In response, Mr. Rasimas explained that the Auditors do several types of audits for the State of Connecticut. The CAFR where procurement will always be looked at in the larger agencies, the Federal Single Audit, C.G.S. Sec. 2-90 Audits, performance audits and whistle blower complaints.

Chief Procurement Officer Julia Marquis inquired about the statutory contemplation of a partnership with the Auditors and asked if the Board could utilize the information already gathered on procurement by the auditors. She further discussed the possibility of a peer to peer audit, where one agency's procurement team would audit another agency procurement operation.

John Geragosian, Auditor of Public Accounts, discussed the risk based approach to auditing being used in Connecticut.

Mr. Geragosian asked the Work Group what is envisioned to be an audit by the State Contracting Standards Board. Robert Rinker responded that we are just now developing our work plan and at the same time trying to understand what the Auditors are doing in order to determine what the Board wants to look at and so as not to duplicate work.

Mr. Geragosian offered to provide the work group with a flavor of the procurement issues identified in the last five years.

Chair Ahneman asked the Auditors how they can help the Board, as the Board has no funds and no staff to audit. Chair Ahneman offered that a liaison from the Auditors would be helpful.

The Auditors discussed their difficulties in helping the Board. They also discussed their willingness to share and discuss findings they make.

Mr. Rinker asked for a list of agencies to be audited next. Mr. Geragosian agreed to provide that list and a copy of the engagement letter sent to each agency notifying them that they are being audited.

Discussion on risk based auditing and whether it is appropriate for the Board to use that standard for its audits took place. The auditors discussed using the governmental auditing standards.

David Guay offered to be a liaison with John Rasimas, at least initially.

#### 4. [Set next meeting date](#)

Next meeting scheduled for Thursday, October 27, 2016 at 10:00 A.M.

Robert Rinker suggested the Work Group set out its tasks between meetings.

- Provide a copy of the Auditors' audit check list to each Work Group member.
- Ascertain the scope of procurement within each agency, which ones procure and which ones don't.
- Provide a copy of the Auditors of Public Accounts Annual Report to each Work Group member.
- Provide a copy of the list of agencies to be audited to each Work Group member.
- Provide a copy of the annual internal control questionnaire to each Work Group member.
- Ms. Marquis will provide a synopsis on how other states are addressing the auditing issue.
- Provide a list of agencies and the amount of sole source contracts by each.

#### 5. [Adjournment](#)

Motion made by Alfred Bertoline and seconded by Robert Rinker to adjourn. All voted in favor, the motion passed and the meeting was adjourned at 11:15 A.M.

Respectfully submitted: David Guay