



STATE of CONNECTICUT
Office of Governmental Accountability
State Contracting Standards Board

Audit Work Group
November 19, 2025
11:00 AM - 12:00 Noon
Virtual Only

In Attendance:

Roberto Fernandez, Chair
Rochelle Palache, Chair of the State Contracting Standards Board
Thomas Ahneman
Lauren Gauthier

Gregory Daniels, Executive Director
Samson Anderson, Research Analyst
Aaron Felman, Staff Attorney
Aleshia Hall, Administrative Assistant
Carmen Hufcut, Trainer Specialist
Maritza Lopez, Accounts Examiner

MINUTES

1. Call to Order

Chair Fernandez called the meeting to order at 11:13 a.m.

- a. Roll call of Audit Work Group Members reflected the attendance noted above.

2. Approval of Minutes of the September 17, 2025, meeting

A motion to approve the minutes as written was made by Mr. Ahneman.

The motion was seconded by Lauren Gauthier.

The minutes were unanimously approved with one abstention from Lauren Gauthier.

3. Discussion of Audit Statuses

a. Completed Audit

Department of Administrative Services (DAS-PSX)

Accounts Examiner Maritza Lopez reported that she evaluated for compliance and determined that the agency fully met the standards with no findings. She confirmed that the audit was completed and shared with the Work Group on October 28, 2025. This was the last audit for the FY'2024 year. Accounts

Examiner Lopez will be meeting with Mr. Fernandez to discuss next steps. Chair Fernandez expressed his appreciation to her for completing the backlog.

Having no further questions regarding this audit,
A motion to elevate this audit to the Board for final approval was made by Thomas Ahneman
The motion was seconded by Rochelle Palache.
The motion was unanimously approved, with one abstention from Lauren Gauthier.

4. **Formation of a Joint Task Force between the Audit/Data Analysis Work Group and the Statutes, Rules, Regulations and Procedures (SRPP) Work Group** was approved at the regular Board Meeting on November 14, 2025.

- a. **Clarification of purpose and scope of Task Force.**

Chair Fernandez shared that his intention is for this Joint Task Force to determine what the audits are looking for, what will be given to the agency, how questions will be responded to, etc. His intent is to formalize a process of what the audits will look like to provide clear direction as to what we are looking for.

Mr. Ahneman agreed and believes that base regulations are first required from which we can begin to develop all of these policies and procedures. He has observed that priorities keep shifting at each Board meeting. By forming this Joint Task Force, we can develop a standardized procedure that can be adopted for the Audit Work Group. Mr. Ahneman reflected on his previous experience as chair of this work group and emphasized the amount of work required of a volunteer board to complete audits of all the agencies every three years. He explained that the original audit questionnaire was developed to begin the audit process. Chair Al Bertoline then advanced the project. This Work Group now needs to put all the ideas on the table and create a simple system that will meet our mandates.

Chair Palache believes that the Joint Task Force is the right approach to accomplish the mission of the Board. We need to determine the direction and lay the framework to move forward.

Ms. Gauthier does not mind the Task Force but feels it is an additional layer of bureaucracy. She referred to the draft audit procedure that Ms. Lopez has already shared with this committee. She does not feel that the current end product of our current audits serves our audience, the public, or the General Assembly. She believes this committee should focus on what the end product should look like.

Additionally, Ms. Gauthier believes we should return to our original subjective process that is not captured in the current process or the APA.

Accounts Examiner Lopez believes this is an excellent opportunity to enhance the audit framework. First, she believes we need to create a timeline that contains major milestones and aligns with the Board's mission. Secondly, we need to determine who is going to lead this effort and understand how the process works. The process needs to be understandable to Board members and the public. Lastly, Accounts Examiner Lopez would like to know how to structure this work and divide responsibilities. Development of procedures seems to be the best place to begin. She made herself available to discuss questions or concerns.

Chair Fernandez expressed his appreciation for all the work Accounts Examiner Lopez has done and continues to do. He believes that everyone is coming from different points of view. He wants to clarify the process for her so that she is not expected to *read everyone's mind* to know what they are looking for.

Executive Director Daniels said that we need to ensure that the audit process is as fair and standardized as possible. That is important component for an audit program to be taken seriously. While there is some element of professional interpretation when examining documents, formal audit should be as objective as possible, so the factors are applied equally. Our audit criteria should be clear, fair and able to withstand scrutiny. He believes that we need to approach this from that perspective.

Trainer Specialist Hufcut voiced her agreement with all that has been discussed.

Staff Attorney Felman agrees with Mr. Ahneman and Executive Director Daniels. We also advised that as we go through this process that we remain cognizant of the resources available. As we build out the process, we need to remain cognizant of our agency's limitations which include staff, funding, software, time, etc. Mr. Fernandez agreed and believes we need to simplify and eliminate unnecessary steps.

Chair Fernandez believes the next step is for Executive Director Daniels and Staff Attorney Felman to review the statute for what is required and compare it to the current and former audit instruments.

Chair Fernandez shared that in the second year of the biennium budget, we cannot present legislative changes that incur costs; however, we can make changes to the

language that will affect future budget requests. Attorney Felman believes that all legislative changes do have some costs involved if only in the form of staff resources.

Ms. Gauthier stated that there should not be legislative proposals that require cost adjustments in the short session. She believes we should be putting forth legislation for the 4e-34 language to exclude bidders who change their names. She also believes that if we are asking for language changes regarding audits, we need to get that language together as soon as possible.

Chair Fernandez recommended that we determine how we are meeting our statutory goals right now. He believes that the former and current instruments need to be examined to determine if they meet the legislative intent of the statute. If they are not, we need to create a process to do so that remains cognizant of the fact that there is only one person completing these audits.

Mr. Ahneman likes the idea of focusing on a vision for the finished product. We can then *work it backwards* to fit into a realistic framework. This process will require everyone be willing to compromise and work to develop a final product that can be adjusted to meet our goals.

Staff Attorney Felman believes it is up to the Work Group to define the process, as the statute is not specific on the details of the audit. He sought clarification on Chair Fernandez's expectations. Chair Fernandez clarified that he is requesting that Staff Attorney Felman prepare a written legal analysis of both the original and the current audit instruments. Staff Attorney Felman will provide the requested response to Chair Fernandez by December 8, 2025.

Accounts Examiner Lopez offered to share her current audit process. She requested feedback from the Work Group and would like them to create a timeline for what is expected of her. Chair Fernandez would like to see her process. Ms. Gauthier referenced the document that Accounts Examiner Lopez has previously shared and believes that they need to create the process and to move the audits forward as quickly as possible.

Chair Fernandez would like this Work Group to meet again prior to the next Board meeting.

Trainer Specialist Hufcut suggested creating a rubric for everyone to submit their audit ideas in a uniform format. Instead, Chair Fernandez suggested that everyone use the current audit instrument as the master document from which to work.

5. **Action Items Review** – Executive Director Daniels

Executive Director Daniels explained that this agenda item will be added to all work group meeting agendas to ensure that, at the conclusion of each meeting, everyone is clear on the directives assigned to them at the meeting. He explained that work group meetings tend to result in multiple action items for both staff and members; therefore, clarifying expectations and deliverables will ensure that everyone has the same understanding of the tasks they are expected to complete.

Executive Director Daniels and Staff Attorney Felman were directed by Chair Fernandez to review both the current audit instrument and the original audit instrument to ensure that the language contained within each conforms to the intent of the statute. A written response is due to Chair Fernandez by close of business on December 8, 2025.

Accounts Examiner Lopez will send both the original audit process and the current audit instrument to the Work Group Members. The current audit instrument is to be used as the Master document on which the Work Group members will work to make recommendations.

Work Group Members were directed by Chair Fernandez to use the current audit instrument as a Master Document on which to submit their recommendations. All recommendations are due to Chair Fernandez by close of business on December 8, 2025.

Work Group Members are to come to the next meeting prepared to discuss their ideas of what the end product of an audit should look like. We will then work back from there to craft an audit procedure that can be accomplished with our available resources.

6. **Adjournment:** Having no further business to discuss,
A motion to adjourn was made at 12:10 p.m. by Lauren Gauthier
The motion was seconded by Thomas Ahneman
The motion was unanimously accepted.

Respectfully submitted,

Aleshia M. Hall
Administrative Assistant