



**Audit Work Group
Special Meeting**
March 31, 2026 11:00 a.m. – 12:00 Noon
Virtual Only
MINUTES

In Attendance:

Roberto Fernandez, Chair of the Audit-Data Analysis Work Group
Thomas Ahneman
Lauren Gauthier
Donna Karnes

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

1. Call to Order: Chair Fernandez called the meeting to order at 11:04 a.m.

a. Roll Call of Work Group Members was confirmed as noted above.

2. Approval of Minutes of January 21, 2026, meeting

A motion to approve the minutes as written was made by Thomas Ahneman.
The motion was seconded by Donna Karnes.
The motion was passed unanimously with no opposition or abstention.

3. Status of Action Items of January 21, 2026, meeting

	Action Items	Description	By whom	Accomplished	Next Due Date	Note
1	Procurement Audit Engagement Letter	Review the draft engagement letter and submit feedback.	Work Group Members	<input type="checkbox"/>	2/9/2026	
2	Procurement Audit Engagement Document	Review the draft engagement document and provide feedback.	Work Group Members	<input type="checkbox"/>	2/9/2026	
3	Compliance Testing	Review proposed compliance testing and provide feedback.	Work Group Members	<input type="checkbox"/>	2/9/2026	
4	Annual Audit Report	Review the annual report draft and provide feedback.	Work Group Members and Accounts Examiner	<input checked="" type="checkbox"/>	2/9/2026	Accounts Examiner provided additional information requested by the work group members
5	Requested list of 33 agencies	Compile and submit the requested list of agencies.	Accounts Examiner	<input checked="" type="checkbox"/>	2/9/2026	Requested information provided to work group members
6	Policies and Procedures	Establish policies and procedures and provide legal guidance	Executive Director and Attorney	<input checked="" type="checkbox"/>	3/18/2026	Ongoing



Status of Action Items Discussion:

1) **Procurement Audit Engagement Letter:** Accounts Examiner Lopez explained that this letter was used before she came to the agency in 2024. It is no longer being used because it was incorporated into the Procurement Audit Engagement Document.

2) **Procurement Audit Engagement Document:** Accounts Examiner Lopez confirmed that these documents are the same as when distributed to the Work Group members in January and February 2026. Mr. Ahneman recommended adding a notation that the questionnaire would be sent under separate cover.

Ms. Gauthier sought clarification on how the information in the qualitative questions was being gathered. Ms. Lopez confirmed that, as directed, she included that information in the Annual Audit Report. Ms. Lopez requested that Ms. Gauthier send any additional questions to her in an email.

3) **Compliance Testing:** Accounts Examiner Lopez explained that this was previously a separate document that has been included in the Engagement Document.

4) **Annual Audit Report:** Accounts Examiner Lopez reviewed the report and reviewed the qualitative questions under Findings and Observations section. There was no feedback received from the Work Group members regarding the Annual Report.

5) **Requested list of 33 Agencies (that are being audited):** Accounts Examiner Lopez shared that this information was sent to the Work Group members.

Ms. Lopez confirmed for Chair Fernandez that the Year One audits were completed, and we are currently in Year Two. She explained the schedule to audit four agencies in Year Two was agreed upon with prior Work Group Chair Al Bertoline.

Ms. Lopez confirmed for Mr. Ahneman that Year Two will conclude on June 30, 2026. She also reminded the Work Group that they directed her to put the audit process on hold at the September 2025 meeting; therefore, at the direction of this Group, no action has been taken on Year Two audits. Mr. Ahneman inquired, if they direct her to resume auditing now, can they expect the audits to be completed by June 30, 2026. Accounts Examiner Lopez stated that she will be happy to move them along as quickly as possible and will provide an update on her



progress at the next meeting; however, she is unable to confirm that they will still be completed timely despite the six month pause.

Mr. Ahneman asked what the Work Group members could do to assist. Accounts Examiner Lopez explained that once the audits are distributed to the Work Group, their prompt engagement and response will be very helpful.

Chair Fernandez reflected that he tasked with staff in November to look at the audit process and develop a standardized practice on how the audits will be completed. He explained that the documents presented to the Work Group are based on past practices and enhanced to standardize the process going forward.

Mr. Ahneman initiated a discussion to seek clarification on a logical timeframe for the audit process. Accounts Examiner Lopez explained that each audit takes approximately two months to complete, depending upon the documents received, the number of inquiries that need to be made to the agencies, their response time on each, and how quickly the Work Group members respond back to her. A brief discussion regarding compliance enforcement followed.

Chair Fernandez confirmed with Executive Director Daniels that our statute contains broad language that does not set a requirement for the number of audits completed each year. Chair Fernandez recommended that the Work Group establish the number of audits that can be realistically completed each year and stressed the importance of the audits yielding qualitative results. Ms. Gauthier provided history on how the agencies were selected in the past. She recommended continuing to audit 11 agencies. Executive Director Daniels explained that after he was able to secure the agency's access to CORE, both our access and tasks were broadened. Prior to securing access to CORE, we depended upon agency reporting only vs. actual contracts in the system, which are very different. He explained that with each agency, Accounts Examiner Lopez is faced with a large number of contracts that need to be culled down to determine an appropriate, comprehensive, and manageable sample to be audited.

Chair Fernandez asked for Executive Director Daniels' advice on how to determine the appropriate number and mix of agencies to accomplish the Board's needs. He requested that Executive Director Daniels provide a definitive recommendation for his vision that can be accomplished within realistic expectations. Ms. Gauthier reiterated her belief that we still need to audit 11 agencies per year in a triennial period.

Executive Director Daniels emphasized that it is important that the audits are comprehensive enough to determine trends or concerns. He explained that as the



base for the previously agreed upon goal of completing four agencies with a 2% rule. Executive Director Daniels explained that if we had additional staff, we could adjust our expectations accordingly; however, it is imperative that we remain cognizant of the fact that we only have one Accounts Examiner and our expectations need to remain realistic.

Chair Fernandez referenced the fact that we have not had a Chief Procurement Officer for an extended period of time. Executive Director Daniels explained that if we had a CPO working in conjunction with Accounts Examiner Lopez, audits would move along in a timelier manner. Chair Fernandez agrees that our expectations could be adjusted when a new CPO is hired. Ms. Gauthier believes we should incorporate the assumption that a new CPO will be in place within the next month or two and base plans for the future cycle accordingly.

Chair Fernandez stressed that, once the CPO is hired, it is incumbent upon Executive Director Daniels to ensure that the person is made aware of the importance of the audit process requirement in their duties and expectations.

- 6) **Policies and Procedures:** Accounts Examiner Lopez has been working with Staff Attorney Felman on developing the Policies and Procedures and timeline. They will continue these efforts.

4. Discussion of audit materials

a. Discussion on timeline

- o Policies and Procedures

Staff Attorney Felman explained that he and Accounts Examiner Lopez have been meeting regularly since January 2026 to discuss the development of policies and procedures. They are currently in the process of consolidating the document into a final draft for review by the Work Group in July 2026. Attorney Felman invited input from the Work Group; none was offered.

At this point in the meeting, both Thomas Ahneman and Lauren Gauthier exited the meeting and quorum was lost.

b. Discussion on materials updated

- o Annual Audit Report – No feedback was received from the Work Group and discussion followed.

5. New Business

a. Audit Course

Trainer Specialist Hufcut reviewed the details of the Audit Course that she developed in collaboration with Accounts Examiner Lopez. Ms. Hufcut emphasized that participation in this course will help the Board members to understand the process and aid in providing feedback into this very comprehensive audit process.



Trainer Specialist Hufcut recommended that at a minimum the Audit-Data Analysis Work Group members should take this course. She would encourage all Board members to participate and offer their feedback. Ms. Karnes is looking forward to engaging in the course and confirmed that a certificate of completion will be offered.

Chair Fernandez shared that he has taken the course several times and found it to be very informative and an exceptional work that explains the process in detail.

After a discussion and receiving the support of Executive Director Daniels, Chair Fernandez asked that Trainer Specialist Hufcut to send an invitation to participate in this course to all Board members. The request will be that they take the course and come to the next regular Board meeting on April 10, 2026 prepared to offer their feedback.

Accounts Examiner Lopez explained that this course was even helpful for her and will be a helpful learning tool to share with the new Chief Procurement Officer when that person is hired.

Trainer Specialist Hufcut confirmed for Ms. Karnes that the course is anticipated to be completed in less than an hour. She will include that information in the email invitation.

In closing, Chair Fernandez explained that they have been working on this since last year. He wanted to commend the entire staff, particularly Trainer Specialist Hufcut and Accounts Examiner Lopez, for completion of this product and developing structure into the audit processes. He thanked all the staff for their contributions to this work.

6. Action Items

	Action	Description	Whom	Due Date	Notes	Accomplished
1	Procurement Audit Engagement Document	Add a notation that the questionnaire will be sent to the agency under separate cover	Accounts Examiner Lopez	05/20/2026 Next meeting		
2	Agency Audits	Update of progress on Year Two Agency Audits	Accounts Examiner Lopez	05/20/2026 Next meeting		
3	Agency Audits	Provide a definitive recommendation for the number of agency audits that align with his vision of the agency and can be accomplished within realistic expectations	Executive Director Daniels	05/20/2026		
4	Policies and Procedures	Present draft to WG	Staff Attorney	07/15/2026		



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			Felman and Accounts Examiner Lopez			
5	Audit Training Course	Share the Training Course with all members of the Board and request feedback at the April 10, 2026 Board meeting.	Trainer Specialist Hufcut	04/10/2026		
6	Audit Training Course	Provide feedback on the Audit Course at the regular Board meeting on April 10, 2026.	Work Group Members	04/10/2026		

7. **Adjournment:** Having lost quorum, the meeting concluded at approximately 11:58 a.m.

Respectfully submitted,

Aleshia M. Hall
Administrative Assistant