



*Written Testimony before the  
Government Oversight Committee  
Commissioner Andrea Barton Reeves  
Department of Social Services  
March 4<sup>th</sup>, 2025*

**HOUSE BILL 7090: AN ACT CONCERNING THE TIMING AND SCOPE OF AUDITS  
BY THE AUDITORS OF PUBLIC ACCOUNTS.**

The proposed bill would require the Auditors of Public Accounts (APA) to provide a proposed schedule of audits to the joint standing committee of the General Assembly having cognizance of matters relating to government oversight and to authorize such committee to request the auditors to conduct more frequent audits or performance audits of state agencies.

Another bill, Senate Bill 1122, is being introduced that specifically addresses more frequent “performance audits.” The Department of Social Services (Department) did not have direct opposition to that bill but did request to put a maximum number of performance audits per year in the bill.

This bill authorizes more frequent departmental audits: “The auditors shall audit any state agency more frequently than biennially, upon the request of such committee.” For these types of audits, the Department is already audited on a biennial basis as outlined in section 2-90 of the general statutes. Increasing the frequency of this type of audit will negatively impact the Department. Departmental audits typically take hundreds of hours of DSS employee time, answering information requests, meeting with the APA, responding to follow-up questions, and preparing responses to reported findings. The audit schedule for the Department of Social Services is already noticeably straining, the APA actually pauses the departmental audits to perform its annual statewide single audit (SWSA), then returns to the departmental audit when the SWSA is completed. There is no room to increase the frequency of the departmental audits.

The proposed bill also authorizes more frequent follow-up audits: “Such committee may request the auditors to prioritize certain audits or conduct more frequent follow-up audits.” Follow up on prior audit findings is performed before the subsequent departmental audit begins. This process is typically sufficient to correct underlying internal controls, although audit finding resolution differs from finding to finding. Some findings take significant time to correct the underlying internal controls. Increasing the frequency of follow-ups may not provide the Department with adequate time to resolve the previous reported findings.

For these reasons, the Department opposes this bill.

**HOUSE BILL 7092: AN ACT IMPLEMENTING THE RECOMMENDATIONS OF THE AUDITORS OF PUBLIC ACCOUNTS.**

Sections 6 and 7 of the proposed bill would require that contractors performing auditing services on behalf of the Department provide “information relating to the finding of such audits” to the Auditors of Public Accounts (APA) upon request and require that any such audit reports be provided to the APA not later than fifteen days after receipt by the Department.

Audit investigations and findings by the Department, and audit work performed by contractors on behalf of the Department, may be important pieces of investigative evidence in civil cases under the False Claims Act prosecuted by the Office of the Attorney General and criminal fraud cases prosecuted by the Office of the Chief State’s Attorney, Medicaid Fraud Control Unit. As such, Department audit reports constitute important investigative materials that may be used in prospective civil or law enforcement actions and, accordingly, are exempt from disclosure under section 4-276 of the general statutes (information pertaining to false claims act investigations are specifically exempt from the Freedom of Information Act (FOIA)) and section 1-210(b)(3)(D) of the general statutes (information pertaining to prospective law enforcement actions are exempt from FOIA). Indeed, the Department has entered into a long-standing memorandum of understanding with the Office of the Attorney General, the Office of the Chief State’s Attorney, and the United States Department of Health and Human Services (HHS) Office of the Inspector General (OIG), recognizing the required joint cooperation between each of these agencies in law enforcement and civil fraud investigations.

Under the proposed bill, the required production of such otherwise confidential investigative information to the APA within fifteen days of Department receipt may risk interference in important law enforcement and civil fraud actions, which would be contrary to both established law and expectations pursuant to a memorandum of understanding between the agencies and the OIG. As a result, the Department must oppose sections 6 and 7 of the bill.

We thank you for the opportunity to provide testimony.