

**CONNECTICUT COUNCIL FOR
OCCUPATIONAL SAFETY AND HEALTH
77 Huyshope Avenue
Hartford, Connecticut 06106**

**AUDIT OF COSTS CLAIMED UNDER
OCCUPATIONAL SAFETY AND HEALTH GRANTS
AWARDED BY**

**THE U.S. DEPARTMENT OF LABOR
GRANT NO. 46A8-HT51**

**FOR THE PERIOD
JUNE 2, 1999 THROUGH SEPTEMBER 30, 2000**

FINAL REPORT

Audit Report No. 21-01-004-10-101

Date Issued: September 28, 2001

Mr. John Henshaw
Assistant Secretary for
Occupational Safety and Health Administration
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

ASSISTANT INSPECTOR GENERAL'S REPORT

We audited the costs claimed by the Connecticut Council for Occupational Safety and Health (ConnectiCOSH) in Financial Status Reports submitted to the U.S. Department of Labor (DOL) under its Occupational Safety and Health Grant for the periods June 2, 1999 through September 30, 1999 (Exhibit A) and October 1, 1999 through September 30, 2000 (Exhibit B). The costs claimed in the Financial Status Reports are the responsibility of ConnectiCOSH management. Our responsibility is to express an opinion on the accuracy of the schedule of costs claimed based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in the *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedule of costs claimed is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the schedule. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall schedule presentation. The financial presentation for the cost charges to the DOL grant for PYs 1999 and 2000 are included as Exhibit A and Exhibit B, respectively. We believe that our audit provides a reasonable basis for our opinion.

The schedule of costs claimed was prepared in conformity with the accounting practices prescribed or permitted by the cost reimbursement principles of OMB Circular A-122 for determining costs claimed under the applicable grants, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the schedules of costs claimed referred to above present fairly, in all material respects, the allowable incurred costs for the DOL grant awarded to ConnectiCOSH.

Compliance

As part of obtaining reasonable assurance about whether ConnectiCOSH's schedule of costs claimed is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, and grants, noncompliance with which could have a direct and material effect on the determination of amounts claimed. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under the *Government Auditing Standards*.

Internal Control

In planning and performing our audit, we considered ConnectiCOSH's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the schedule of costs claimed and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be a material weakness.

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This report is intended solely for the information and use of the U.S. Department of Labor, and is not intended to be used by anyone else. This restriction, however, is not intended to limit the distribution of this report which, when issued, becomes a matter of public record.

We held an entrance conference with ConnectiCOSH officials on June 5, 2001. The last day of our onsite fieldwork was July 19, 2001, when we held an exit conference with these same officials. This report is dated July 19, 2001, which was the last day of our onsite audit fieldwork.

JOHN J. GETEK

Assistant Inspector General
for Audit

**CONNECTICUT COUNCIL FOR OCCUPATIONAL
SAFETY AND HEALTH, INC.**

Costs Reported for the Period
June 2, 1999 through September 30, 1999

| | Cost Claimed on SF269 |
|-------------------|--------------------------------------|
| Federal Share | 191,200 |
| Recipient Share | <u>54,438</u> |
| Total Net Outlays | <u>\$245,638</u> |

**CONNECTICUT COUNCIL FOR OCCUPATIONAL
SAFETY AND HEALTH, INC.**

Grant No. 46A8-HT51
Proposed and Audit Recommended Costs
As Reported on the General Ledger
June 2, 1999 Through September 30, 1999

| <u>Cost Element</u> | <u>Costs Claimed by ConnectiCOSH</u> | <u>Costs Accepted by Auditors</u> |
|---------------------|--|---------------------------------------|
| Personnel Program | \$15,212.00 | \$15,212.00 |
| Fringe Benefits | 1,760.88 | 1,760.88 |
| Travel | 180.56 | 180.56 |
| Supplies | 815.47 | 815.47 |
| Contractual | 155,198.96 | 155,198.96 |
| Other Direct Cost | <u>18,032.13</u> | <u>18,032.13</u> |
| Total | <u>\$191,200</u> | <u>\$191,200</u> |

**CONNECTICUT COUNCIL FOR OCCUPATIONAL
SAFETY AND HEALTH, INC.**

Costs Reported for the Period
October 1, 1999 through September 30, 2000

| | Cost Claimed on SF269 |
|-------------------|--------------------------------------|
| Federal Share | 468,000 |
| Recipient Share | <u>112,959</u> |
| Total Net Outlays | <u>\$580,959</u> |

**CONNECTICUT COUNCIL FOR OCCUPATIONAL
SAFETY AND HEALTH, INC.**

Grant No. 46A8-HT51
Proposed and Audit Recommended Costs
As Reported on the General Ledger
October 1, 1999 through September 30, 2000

| <u>Cost Element</u> | <u>Costs Claimed by ConnectiCOSH</u> | <u>Costs Accepted by Auditors</u> |
|---------------------|--|---------------------------------------|
| Personnel Program | \$52,828.32 | \$52,828.32 |
| Fringe Benefits | 6,167.37 | 6,167.37 |
| Travel | 153.29 | 153.29 |
| Supplies | 37.62 | 37.62 |
| Contractual | 407,432.81 | 407,432.81 |
| Other Direct Cost | <u>1,380.59</u> | <u>1,380.59</u> |
| Total | <u>\$468,000</u> | <u>\$468,000</u> |