

Sec. 1-92-57. Scope of and procedure for audit

The random audit shall be limited in time to the previous three calendar years, except that no records created prior to October 1, 1991, shall be reviewed in connection with an audit conducted under section 1-96a(b) of the Connecticut General Statutes. The purpose of a random audit is to determine whether information reported to the Office of State Ethics is timely, accurate and complete. The random audit shall include: (1) a preliminary review of the registrant's reports filed within the three-year period prior to the date of selection for audit; (2) a preliminary conference with the registrant, including establishing where the audit is to take place and a tentative time frame for completion of the audit; (3) a detailed field examination of the registrant's financial records concerning lobbying activities; (4) independent verification of some or all of the information reported; (5) a post-audit conference with the registrant; (6) post-audit preparation of a report describing the results of the audit; (7) corrective action by the registrant, if necessary, and; (8) verification and review of the corrective action, if necessary.

(Effective June 16, 1993; Amended January 2, 2008; Amended May 11, 2023)