

State Auditor's Office: Published Work Fiscal Years 2014 - 2016

Performance Audits	FY 2014				FY 2015				FY 2016			
	1st Q	2nd Q	3rd Q	4th Q	1st Q	2nd Q	3rd Q	4th Q	1st Q	2nd Q	3rd Q	4th Q
Office of Risk Management - State Workplace Safety Program	July 22, 2013											
Agency of Transportation Contracts	Sept. 17, 2013											
Dept. of Corrections - CCS contract for inmate health care		Oct. 28, 2013										
State-issued Cell Phones - ANR, AOT, DCF & DPS		Nov. 4, 2013										
Sex Offender Registry Part 2 - DOC, DPS & VCIC				July 16, 2014								
Designated Agencies Oversight - DOH, DMH, DAIL, DVHA		Oct. 15, 2014										
Dept. of Liquor Control - Privatization and management		Nov. 24, 2014										
Vermont State Agency Energy Plan - Evaluation		Mar. 5, 2015										
Vermont Health Connect				April 16, 2015								
Dept. of Corrections - Transitional Housing Program				June 24, 2015								
Dept. of Labor - Employee misclassification				Aug. 31, 2015								
Vermont Health Connect - follow-up								Nov. 19, 2015				
Agency of Education - Contracting for Race To The Top								Dec. 17, 2015				
Judiciary - Collection of payments due for Public Defender services								Jan. 20, 2016				
Agency of Education - Equalized pupil calculations								Mar. 15, 2016				
Dept. of Taxes - Receivables								April 18, 2016				

Continued on next page

State Auditor's Office: Published Work and Work in Progress Fiscal Years 2016 - 2018

Performance Audits	FY 2016		FY 2017				FY 2018																	
	3rd Q	4th Q	1st Q	2nd Q	3rd Q	4th Q	1st Q	2nd Q	3rd Q	4th Quarter														
										2-Apr	9-Apr	16-Apr	23-Apr	30-Apr	7-May	14-May	21-May	28-May	4-Jun	11-Jun	18-Jun	25-Jun		
Employee performance evaluations - DII, F&M and HR			July 26, 2016																					
Dept. for Children & Families and DVHA - Beneficiary fraud			Sept. 15, 2016																					
Dept. of VT Health Access (DVHA) - Evaluation of VITL			Oct. 3, 2016																					
Description of the State's web portal services - DII and VIC			Oct. 26, 2016																					
Dept. of Buildings & General Services - Capital projects			June 19, 2017																					
Dept. of Human Resources - Employee Misconduct Investigations			June 26, 2017																					
Dept. of Environmental Conservation - Enforcement			Sept. 29, 2017																					
AOT - Municipal responses to State bridge inspection findings							April 10, 2018																	
Agency of Agriculture - Review Best Mgmt. Practices grant program																								
Dept. of Taxes - Business Tax Abatements & Write-Offs																								
Dept. of DAIL - Review internal controls for Choices for Care																								

Audit Objectives for Work in Progress

Dept. of Taxes - Business Tax Abatements & Write-Offs	(1) Summarize abatements and write-offs recorded for certain business tax liabilities in 2015 & 2016 and (2) Assess the extent to which VDT's rationale for adjusting tax liabilities was consistent with statute and VDT policy.
Dept. of DAIL - Review internal controls for Choices for Care	Assess whether the new system employed by the State's fiscal/employer agent (ARIS Solutions, Inc.) prevents improper payments for home-based care services in the Choices for Care traditional program.
Agency of Agriculture - Review performance of Best Mgmt. Practices grant program	1) Assess whether the Agency grants funds to farmers for projects intended to reduce agricultural waste discharge to waterways consistent with statutory priorities for the Best Management Practices program and monitors farmers' maintenance of the projects and 2) Determine how the Agency collects data & measures the impact of BMP projects.

See next page for Other Investigative Reports

State Auditor's Office: Other Investigative Reports Fiscal Years 2014 - 2017

Other Reports	FY 14	FY 2015				FY 2016				FY 2017				FY18	
		1st Q	2nd Q	3rd Q	4th Q	1st Q	2nd Q	3rd Q	4th Q	1st Q	2nd Q	3rd Q	4th Q	1st Q	2nd Q
Agency of Transportation - Liquidated damages		May 5, 2014													
Green Mountain Care Board - VHCURES		June 25, 2014													
Public Service Board - Recordings of proceedings & public records			Sept. 3, 2014												
ANR/Forest & Parks - Vermont's land leases with ski areas				Jan. 20, 2015											
Gruber Contract Memorandum				Feb. 23, 2015											
Designated Agencies - Executive compensation				April 30, 2015											
E911 Memorandum				June 2, 2015											
Vermont Training Program - Compliance and performance				Sept. 15, 2015											
Sole Source Contracts - AOE, AHS/CO, BGS, DCF and DVHA				Dec. 14, 2015											
Medical price and quality transparency - Act 54 and Beyond				Dec. 12, 2016											
Memorandum on public safety spending in Vermont				Jan. 31, 2017											
Performance measurement in State government															
Visibility of and access to public information - budgets, contracts, etc.															
Economic Development Literature Review															

Other Reports in Progress - Objectives

Performance measurement in State government	Examine the State's progress in implementing performance measurement.
Visibility of and access to public information - budgets, contracts, etc.	Examine agency and department websites to determine whether they provide access to budget documents, contracts, and performance information.
Economic Development Literature Review	Identify, review and compile the available academic literature on various economic development strategies in order to inform the discourse about the State's policy options.

See next page for Financial and Compliance Audits

State Auditor's Office: Financial and Compliance Audits

Financial & Compliance Audits	FY 2016				FY 2017				FY 2018			
	1st Q	2nd Q	3rd Q	4th Q	1st Q	2nd Q	3rd Q	4th Q	1st Q	2nd Q	3rd Q	4th Q
Federal Single Audit (A-133 Compliance audit, KPMG)				Mar. 30, 2016				Mar. 28, 2017				Mar. 22, 2018
Comprehensive Annual Financial Report audit (KPMG)			Dec. 29, 2015				Dec. 27, 2016				Dec. 21, 2017	
Recommendation Follow-up¹			Jan. 15, 2016				Feb. 13, 2017					Feb. 1, 2018

¹ Tracking audit recommendations and following up on their implementation at periodic intervals is a key step in maximizing the value of audits. Recommendation follow-up is performed on an annual basis.