

**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 - 2019**

Performance Audits	FY 2016		FY 2017				FY 2018				FY 2019														
	3rd Q	4th Q	1st Q	2nd Q	3rd Q	4th Q	1st Q	2nd Q	3rd Q	4th Q	1st Quarter														
											2-Jul	9-Jul	16-Jul	23-Jul	30-Jul	6-Aug	13-Aug	20-Aug	27-Aug	3-Sep	10-Sep	17-Sep	24-Sep		
Employee performance evaluations - DII, F&M and HR																									
Dept. for Children & Families and DVHA - Beneficiary fraud																									
Dept. of VT Health Access (DVHA) - Evaluation of VITL																									
Description of the State's web portal services - DII and VIC																									
Dept. of Buildings & General Services - Capital projects																									
Dept. of Human Resources - Employee Misconduct Investigations																									
Dept. of Environmental Conservation - Enforcement																									
AOT - Municipal responses to State bridge inspection findings																									
Agency of Agriculture - Review Best Mgmt. Practices grant program																									
Dept. of DAIL - Review internal controls for Choices for Care																									
Dept. of Taxes - Business Tax Abatements & Write-Offs																									
DVHA - Medicaid premiums, delinquent payments and claims																									
Agency of Commerce - EB-5																									

**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.
DVHA - Medicaid premiums, delinquent payments & claims	1) To assess the extent to which DVHA collects Medicaid premiums; and 2) To assess the effect that delinquent payments have on Medicaid eligibility and claims.
Agency of Commerce - EB-5	Determine when the State first became aware of alleged fraud in the Quiros-Stenger EB-5 projects and describe the actions the State took to follow up on these allegations.

**See next page for Tax Increment Financing Audit Reports**

## Performance Audits of Municipal Tax Increment Financing Districts

**32 V.S.A. § 5404a(1)** -- "The Legislature requires the Auditor's Office to conduct TIF audits. The State Auditor of Accounts shall conduct performance audits of all tax increment financing districts according to a schedule, which will be arrived at in consultation with the Vermont Economic Progress Council. The cost of conducting each audit shall be considered a "related cost" as defined in 24 V.S.A. § 1891(6) and shall be billed back to the municipality. Audits conducted pursuant to this subsection shall include a review of a municipality's adherence to relevant statutes and rules adopted by the Vermont Economic Progress Council pursuant to subsection (j) of this section, an assessment of record keeping related to revenues and expenditures, and a validation of the portion of the tax increment retained by the municipality and used for debt repayment and the portion directed to the Education Fund."

TIF Audits	FY 2018			FY 2019											
	2nd Q	3rd Q	4th Q	1st Quarter											
				2-Jul	9-Jul	16-Jul	23-Jul	30-Jul	6-Aug	13-Aug	20-Aug	27-Aug	3-Sep	10-Sep	17-Sep
Milton Town Core Tax Increment Financing District (TIF)			June 5, 2018												
St. Albans Tax Increment Financing District (TIF)															

### Audit Objectives for Work in Progress

St. Albans Tax Increment Financing District (TIF)	Determine if 1) TIF debt was used to finance eligible project costs in FY16 & 17, 2) St. Albans retained the appropriate amount of educ. & muni. tax increment in FY17, and 3) tax increment was utilized in FY17 for eligible purposes.
---	--

Scheduled TIF Audits	Year	Municipality	Audit #	Notes
	2018	Winooski		3/4 complete
	2019	Hartford	#1	5 years aftger first debt
		Milton - North/South		Final audit
	2020	Barre City	#1	5 years aftger first debt
	2021	Burlington - Downtown	#1	5 years aftger first debt
	2022	South Burlington	#1	5 years aftger first debt
	2024	Milton - Town Core	#2	7 years after first audit
		Winooski		Final audit
	2025	St Albans	#2	7 years after first audit
		Burlington - Waterfront		Final audit
	2026	Hartford	#2	7 years after first audit
	2027	Barre City	#2	7 years after first audit
	2028	Burlington - Downtown	#2	7 years after first audit
	2029	South Burlington	#2	7 years after first audit
	2032	Milton - Town Core		Final audit - end of retention period
	2033	St Albans		Final audit - end of retention period
	2034	Hartford		Final audit - end of retention period
	2035	Barre City		Final audit - end of retention period
	2036	Burlington - Downtown		Final audit - end of retention period
	2037	South Burlington		Final audit - end of retention period

**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			
		1st Q	2nd Q	3rd Q	4th Q	1st Q	2nd Q	3rd Q	4th Q	1st Q	2nd Q	3rd Q	4th 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

Continued on next page

## State Auditor's Office: Other Investigative Reports Fiscal Years 2018 - 2019

Other Reports	FY 2017				FY 2018				FY 2019													
	1st Q	2nd Q	3rd Q	4th Q	1st Q	2nd Q	3rd Q	4th Q	1st Quarter													
									2-Jul	9-Jul	16-Jul	23-Jul	30-Jul	6-Aug	13-Aug	20-Aug	27-Aug	3-Sep	10-Sep	17-Sep	24-Sep	
Medical price and quality transparency - Act 54 and Beyond			Dec. 12, 2016																			
Memorandum on public safety spending in Vermont				Jan. 31, 2017																		
Economic Development Literature Review																						July 18, 2018
Performance measurement in State government																						
Visibility of and access to public information - budgets, contracts, etc.																						
Examine requests for automated license plate recognition data																						

### Other Reports in Progress - Objectives

State gov't. performance measurement	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.
Examine requests for automated license plate recognition data	Act 175 (2018) called for the State Auditor to examine requests for historical data that resulted in a release to the requester by the VT Intelligence Center and whether the request and release complied with statute.

## 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	
<b>Recommendation Follow-up<sup>1</sup></b>			Jan. 15, 2016				Feb. 13, 2017					Feb. 1, 2018

<sup>1</sup> 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.