

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				

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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 Quarter																				
								2-Oct	9-Oct	16-Oct	23-Oct	30-Oct	6-Nov	13-Nov	20-Nov	27-Nov	4-Dec	11-Dec	18-Dec	25-Dec								
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																
Dept. of Taxes - Business Tax Abatements & Write-Offs																												
AOT - Municipal responses to State bridge inspection findings																												
Dept. of DAIL - Review internal controls for Choices for Care																												
Agency of Agriculture - Review Best Mgmt. Practices grant program																												

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.
AOT - Municipal responses to State bridge inspection findings	1) Assess whether selected towns addressed AOT bridge inspection findings in a timely manner and 2) Determine the extent to which municipal bridges with structural deficiencies received state/federal grants to correct the deficiencies.
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 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
Federal Single Audit (A-133 Compliance audit, KPMG)				Mar. 25, 2015				Mar. 30, 2016				Mar. 28, 2017
Comprehensive Annual Financial Report audit (KPMG)			Dec. 19, 2014				Dec. 29, 2015				Dec. 27, 2016	
Recommendation Follow-up¹			Jan. 12, 2015				Jan. 15, 2016					Feb. 13, 2017

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.