

**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 Quarter																
							3-Jul	10-Jul	17-Jul	24-Jul	31-Jul	7-Aug	14-Aug	21-Aug	28-Aug	4-Sep	11-Sep	18-Sep	25-Sep				
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																							
Dept. of Human Resources - Employee Misconduct Investigations																							
Dept. of Environmental Conservation - Enforcement																							
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 Environmental Conservation - Enforcement	(1) Assess the extent to which DEC identifies incidents of environmental non-compliance and (2) Determine whether and how DEC ensures that incidents of environmental non-compliance are appropriately resolved.
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
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	
<b>Recommendation Follow-up<sup>1</sup></b>			Jan. 12, 2015				Jan. 15, 2016					Feb. 13, 2017

<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.