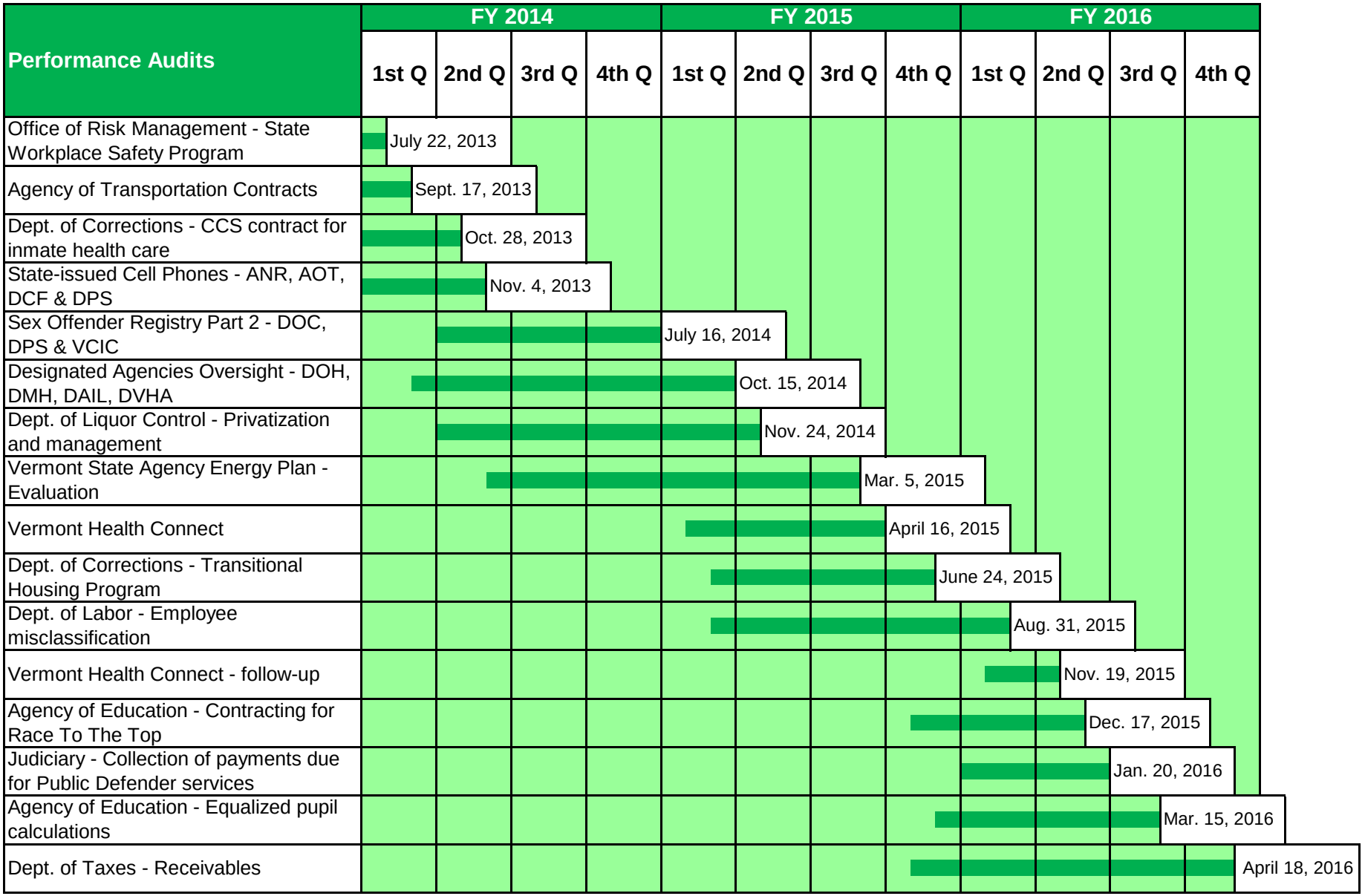
State Auditor's Office: Published Work Fiscal Years 2014 - 2016



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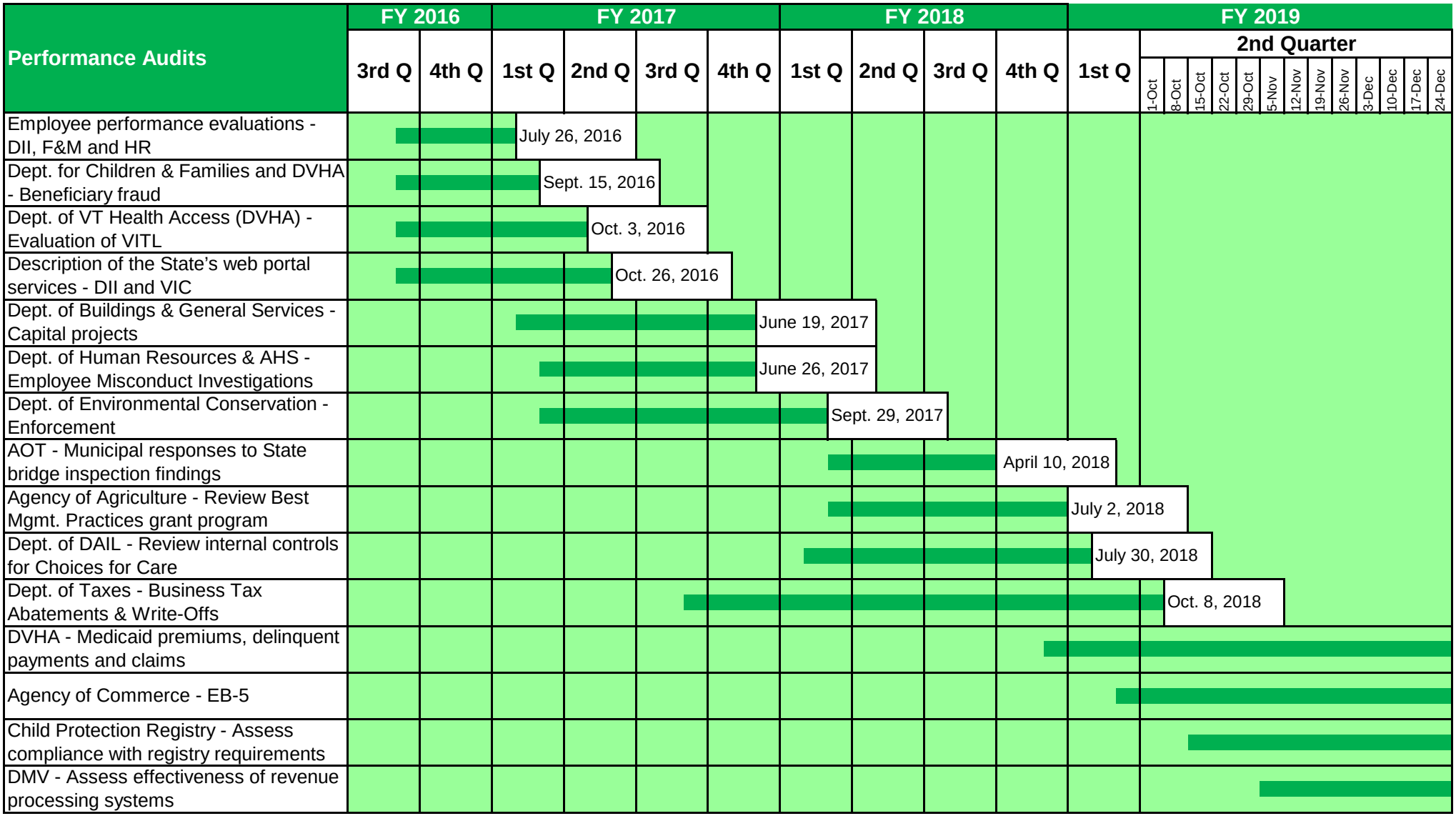
State Auditor's Office: Published Work and Work in Progress Fiscal Years 2016 - 2019



Audit Objectives for Work in Progress	
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.
Child Protection Registry (CPR)	Assess whether entities legally required to request checks of CPR records submitted requests during 2016 and 2017.
Department of Motor Vehicles	Assess whether DMV's revenue processing systems ensure timely and accurate collection, accounting, and reporting.

See next page for Tax Increment Financing Audit Reports

Performance Audits of Municipal Tax Increment Financing Districts

32 V.S.A. § 5404a(l) -- "The Legislature requires the Auditor's Ofice 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 Q	2nd Quarter										
					1-Oct	8-Oct	15-Oct	22-Oct	29-Oct	5-Nov	12-Nov	19-Nov	26-Nov	3-Dec	10-Dec	17-Dec	24-Dec
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				
	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	

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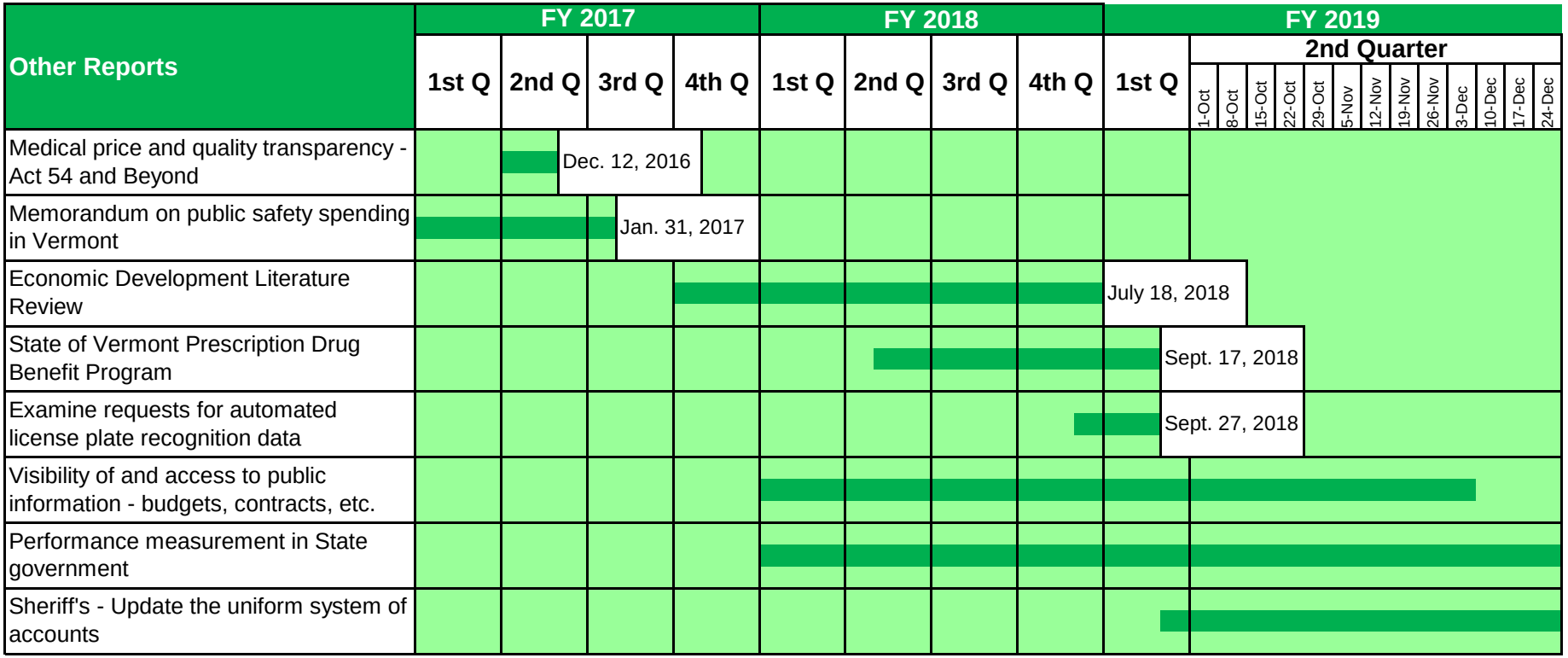
State Auditor's Office: Other Investigative Reports Fiscal Years 2017 - 2019



Other Reports in Progress - Objectives	
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.
State gov't. performance measurement	Examine the State's progress in implementing performance measurement.
Update the uniform system of accounts for the sheriff's departments	Review and update the uniform system of accounts for the Sheriffs as required by 24 V.S.A. §290b(b).

See Financial and Compliance Audits on the next page.

State Auditor's Office: Financial and Compliance Audits

Financial & Compliance Audits	FY 2016	FY 2017	FY 2018	FY 2019
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-up[1]	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.