

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 - 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 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	
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 & AHS - 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																									
Child Protection Registry - Are entities checking the registry as required																									
DMV - Assess effectiveness of revenue processing systems																									

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(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 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.
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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

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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-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.