

**State Auditor's Office: GAGAS Audits Published in 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: GAGAS Audits Published in 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 Q
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 & AHS - Employee Misconduct Investigations					June 26, 2017							
Dept. of Environmental Conservation - Enforcement					Sept. 29, 2017							
AOT - Municipal responses to State bridge inspection findings							April 10, 2018					
Agency of Agriculture - Review Best Mgmt. Practices grant program							July 2, 2018					
Dept. of DAIL - Review internal controls for Choices for Care							July 30, 2018					
Dept. of Taxes - Business Tax Abatements & Write-Offs							Oct. 8, 2018					

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**State Auditor's Office: GAGAS Audits and Audits in Progress Fiscal Years 2018 - 2020**

Performance Audits	FY 18	FY 2019				FY 2020																	
	4th Q	1st Q	2nd Q	3rd Q	4th Q	1st Quarter																	
						1-Jul	8-Jul	15-Jul	22-Jul	29-Jul	5-Aug	12-Aug	19-Aug	26-Aug	5-Sep	12-Sep	19-Sep	26-Sep					
DVHA - Medicaid premiums, delinquent payments and claims					April 10, 2019																		
Child Protection Registry - Are entities checking the registry as required																							
DMV - Assess effectiveness of revenue processing systems																							
Agency of Commerce - EB-5																							
AHS, DVHA & GMCB - Vermont's Affordable Care Organization (ACO)																							

**Audit Objectives for Work in Progress**

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 (DMV)	Assess whether DMV's revenue processing systems ensure timely and accurate collection, accounting, and reporting.
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.
AHS, DVHA & GMCB - Vermont's Affordable Care Organization (ACO)	1) Describe Vermont's ACO model; 2) Describe the State's role in overseeing and monitoring OneCare VT; and 3) Explain the basis of payments made to ONEcare and the network of ACO providers.

**See next page for Tax Increment Financing Audits**

## Performance Audits of Municipal Tax Increment Financing (TIF) Districts

**32 V.S.A. § 5404a(l)** "The State Auditor...shall conduct performance audits of all [TIF] districts according to a schedule...arrived at in consultation with the VT Economic Progress Council...Audits conducted pursuant to this subsection shall include a review of a municipality's adherence to relevant statutes and rules adopted...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 Educ. Fund."

TIF Audits	FY 2018			FY 2019				FY 2020															
	2nd Q	3rd Q	4th Q	1st Q	2nd Q	3rd Q	4th Q	1st Quarter															
								1-Jul	8-Jul	15-Jul	22-Jul	29-Jul	5-Aug	12-Aug	19-Aug	26-Aug	5-Sep	12-Sep	19-Sep	26-Sep			
Milton Town Core Tax Increment Financing District (TIF)				June 5, 2018																			
St. Albans Tax Increment Financing District (TIF)																	May 28, 2019						
Winooski Tax Increment Financing District (TIF)																							
Milton - North/South Tax Increment Financing District (TIF)																							

### Audit Objectives for Work in Progress

Winooski TIF	1) Have the towns retained the appropriate amount of education and municipal tax increment in the TIF district fund and
Milton - North/South TIF	paid the balance to the taxing authorities and 2) utilized tax increment for eligible purposes.

Other Scheduled TIF Audits	Year	Location	#	Timing
	2019	Hartford	#1	5 years after first debt
	2020	Barre City	#1	5 years after first debt
	2021	Burlington - Downtown	#1	5 years after first debt
	2022	South Burlington	#1	5 years after 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
		Bennington	#1	5 years after first debt
	2028	Burlington - Downtown	#2	7 years after first audit
		Montpelier	#1	5 years after first debt
	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	
		Bennington	#2	7 years after first audit
	2035	Barre City	Final audit - end of retention period	
		Montpelier	#2	7 years after first audit
	2036	Burlington - Downtown	Final audit - end of retention period	
	2037	South Burlington	Final audit - end of retention period	

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for  
Other Investigative Reports**

**State Auditor's Office: Investigative Reports Published in 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: Investigative Reports Published in Fiscal Years 2017 - 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 Q	2nd Q	3rd Q	4th Q
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			
State of Vermont Prescription Drug Benefit Program									Sept. 17, 2018			
Examine requests for automated license plate recognition data									Sept. 27, 2018			
Sheriff's - Update the uniform system of accounts											Jan. 16, 2019	
Visibility of and access to public information - budgets, contracts, etc.												March 25, 2019

Other Reports	FY 2020												
	1st Quarter												
	1-Jul	8-Jul	15-Jul	22-Jul	29-Jul	5-Aug	12-Aug	19-Aug	26-Aug	5-Sep	12-Sep	19-Sep	26-Sep
ANR, AAFM, AOT, ACCD and AOA - Lake Champlain Clean-Up			July 15, 2019										
ACCD - Remote worker grant program													
Performance measurement in State government													

**Other Reports in Progress - Objectives**

ACCD - Remote worker grant program	Evaluate the performance of the program.
State gov't. performance measurement	Examine the State's progress in implementing performance measurement.

**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	FY 2020
Federal Single Audit (A-133 Compliance audit, KPMG)	Mar. 30, 2016	Mar. 28, 2017	Mar. 22, 2018	March 25, 2019	
Comprehensive Annual Financial Report audit (KPMG)	Dec. 29, 2015	Dec. 27, 2016	Dec. 21, 2017	Dec. 21, 2018	
<b>Recommendation Follow-up<sup>1</sup></b>	Jan. 15, 2016	Feb. 13, 2017	Feb. 1, 2018	Jan. 16, 2019	

<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.