

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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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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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 Q	2nd Q	3rd Quarter														
											30-Dec	6-Jan	13-Jan	20-Jan	27-Jan	3-Feb	10-Feb	17-Feb	24-Feb	2-Mar	9-Mar	16-Mar	23-Mar	30-Mar
Milton Town Core Tax Increment Financing District (TIF)	June 5, 2018																							
St. Albans Tax Increment Financing District (TIF)																								
Winooski Tax Increment Financing District (TIF)																								
Milton - North/South Tax Increment Financing District (TIF)																								
Hartford Tax Increment Financing District																								

Audit Objectives for Work in Progress

Hartford TIF	1) Have the towns retained the appropriate amount of education and municipal tax increment in the TIF district fund and paid the balance to the taxing authorities and 2) utilized tax increment for eligible purposes.
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Other Scheduled TIF Audits	Year	Location	Count	Timing
	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 Q	2nd Q	3rd Quarter													
			30-Dec	6-Jan	13-Jan	20-Jan	27-Jan	3-Feb	10-Feb	17-Feb	24-Feb	2-Mar	9-Mar	16-Mar	23-Mar	30-Mar
ANR, AAFM, AOT, ACCD and AOA - Lake Champlain Clean-Up		July 15, 2019														
Evaluate Reporting on OneCare's Community-Based Initiatives																Oct. 23, 2019
Agency of Commerce - Remote worker grant program																Nov. 12, 2019
Vermont health care expenditures - Trends																
Vermont Economic Progress Council (VEPC) - VEGI due diligence																
Performance measurement in State government																

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Financial and
Compliance Audits**

Other Reports in Progress - Objectives

Vermont health care expenditures	Analysis of expenditures and trends
Vermont Economic Progress Council	Examine VEPC's due diligence administering the VEGI business incentive program
State gov't. performance measurement	Examine the State's progress in implementing performance measurement.

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		Dec. 19, 2019
Recommendation Follow-up¹		Jan. 15, 2016		Feb. 13, 2017		Feb. 1, 2018		Jan. 16, 2019		Jan. 21, 2019

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.