

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												
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 DAİL - Review internal controls for Choices for Care												
Dept. of Taxes - Business Tax Abatements & Write-Offs												

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State Auditor's Office: GAGAS Audits and Audits in Progress Fiscal Years 2018 - 2021

Performance Audits	FY 18	FY 2019				FY 2020				FY 2021			
	4th Q	1st Q	2nd Q	3rd Q	4th Q	1st Q	2nd Q	3rd Q	4th Q	1st Q	2nd Q	3rd Q	4th Q
DVHA - Medicaid premiums, delinquent payments and claims		April 10, 2019											
Child Protection Registry - AHS: Are entities checking the registry			Dec. 16, 2019										
Child Protection Registry - AOE: Are entities checking the registry			Dec. 16, 2019										
DMV - Assess effectiveness of revenue processing systems			Terminated June 25, 2020										
AHS, DVHA & GMCB - Vermont's Affordable Care Organization (ACO)				June 26, 2020									
Agency of Commerce - EB-5							Sept. 8, 2020						
Independent Schools - Oversight and regulatory differences								Dec. 21, 2020					
Independent Schools - Trends in students and public funding								Mar. 30, 2021					
All-Payer Accountable Care Organization Cost Accounting									June 21, 2021				
Emergency Economic Recovery grant program (CRF)													
AHS: Health Care Provider Stabilization Grant Program													

Audit Objectives for Work in Progress

ACCD & Tax: Emergency Economic Recovery grant program (CRF)	Assess whether 1) the Dept. of Taxes and Agency of Commerce distributed Economic Recovery grants to eligible VT businesses and 2) the distribution of grants was equitable, based on need, and did not duplicate funding from other programs.
AHS: Health Care Provider Stabilization Grant Program	(1) assess whether and how AHS ensured that only those providers meeting state & federal requirements received payments under the Program and (2) determine whether selected payments made to providers under the Program were supported and did not duplicate payments made under other government COVID-19 programs

Terminated Audit

DMV audit objective: How does DMV ensure timely & accurate revenue processing.	The Auditor's Office began the audit in Nov. 2018 and terminated it due to staff shortages in 2019 & 2020 that made timely completion impossible. Being unable to complete the audit within the planned timeline, the relevance of the information covered by the audit was significantly diminished.
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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. 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				FY 2021			
	3rd Q	4th Q	1st Q	2nd Q	3rd Q	4th Q	1st Q	2nd Q	3rd Q	4th Q	1st Q	2nd Q	3rd Q	4th Q
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)									Dec. 23, 2019					
Milton - North/South Tax Increment Financing District (TIF)										Feb. 19, 2020				
Hartford Tax Increment Financing District (TIF)													Dec. 30, 2020	

TIF Audits	FY 21	FY 2022												
	4th Q	1st Quarter												
		4-Jul	11-Jul	19-Jul	26-Jul	2-Aug	9-Aug	16-Aug	23-Aug	30-Aug	6-Sep	13-Sep	20-Sep	27-Sep
Barre City Tax Increment Financing District (TIF)				July 20, 2021										
Burlington - Waterfront														

Audit Objectives for Work in Progress

Burlington - Waterfront	1) Has the town 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 (CY)

2022: South Burlington	#1 - 5 years after first debt
2022 / 2023: Burlington - Downtown	#1 - 5 years after first debt
2024: Milton - Town Core	#2 - 7 years after first audit
2024: Winooski	Final audit
2025: St Albans	#2 - 7 years after first audit
2026: Hartford	#2 - 7 years after first audit
2027: Barre City	#2 - 7 years after first audit
2027: Bennington	#1 - 5 years after first debt
2028: Montpelier	#1 - 5 years after first debt

2029: South Burlington	#2 - 7 years after first audit
2029: Burlington - Downtown	#2 - 7 years after first audit
2032: Milton - Town Core	Final audit
2033: St Albans	Final audit
2034: Hartford	Final audit
2034: Bennington	#2 - 7 years after first audit
2035: Barre City	Final audit
2035: Montpelier	#2 - 7 years after first audit
2036: Burlington - Downtown	Final audit

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for 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 - 2021

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									Sep. 17, 2018			
Examine requests for automated license plate recognition data									Sep. 27, 2018			
Sheriff's - Update the uniform system of accounts											Jan. 16, 2019	
Visibility of and access to public information - budgets, contracts, etc.												Mar. 25, 2019

Other Reports	FY 2020				FY 2021	
	1st Q	2nd Q	3rd Q	4th Q	1st Q	2nd Q
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						Aug. 18, 2020
VEPC - VEGI: Marvell Technologies - A Case Study						Aug. 24, 2020
Vermont health care - Affordability						Oct. 12, 2020
VEPC - VEGI Due diligence						Dec. 8, 2020

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State Auditor's Office: Financial and Compliance Audits

Financial & Compliance Audits	FY 2015	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	Mar. 25, 2019	Mar. 30, 2020
Comprehensive Annual Financial Report audit (KPMG)	Dec. 29, 2015	Dec. 27, 2016	Dec. 21, 2017	Dec. 21, 2018	Dec. 19, 2019
	CY 2015	CY 2016	CY 2017	CY 2018	CY 2019
Recommendation Follow-up¹	Jan. 15, 2016	Feb. 13, 2017	Feb. 1, 2018	Jan. 16, 2019	Jan. 21, 2019

Financial & Compliance Audits	FY 2020	FY 2021
Federal Single Audit (A-133 Compliance audit, KPMG)		
Comprehensive Annual Financial Report audit (KPMG)	Dec. 30, 2020	
	CY 2020	CY 2021
Recommendation Follow-up¹	Jan. 28, 2020	Feb. 19, 2021

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.