

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

Continued on next page

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 DAILE - Review internal controls for Choices for Care											July 30, 2018	
Dept. of Taxes - Business Tax Abatements & Write-Offs												Oct. 8, 2018

Continued on next page

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

Performance Audits	FY 18	FY 2019				FY 2020				FY 2021				FY 22	
	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	1st 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											March 30, 2021				
All-Payer Accountable Care Organization Cost Accounting											June 21, 2021				
Emergency Economic Recovery grant program (CRF)												Sept. 21, 2021			

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.
--	---

Continued on next page

State Auditor's Office: GAGAS Audits and Audits in Progress Fiscal Years 2021 - 2022

Performance Audits	FY 2021			FY 2022				FY 2023																
	2nd Q	3rd Q	4th Q	1st Q	2nd Q	3rd Q	4th Q	1st Q	2nd Q	3rd Quarter														
										2-Jan	9-Jan	16-Jan	23-Jan	30-Jan	6-Feb	13-Feb	20-Feb	27-Feb	6-Mar	13-Mar	20-Mar	27-Mar		
Dept. of Environmental Conservation: Dam Safety Program				Feb. 14, 2022																				
AHS: Health Care Provider Stabilization Grant Program						March 21, 2022																		
Vermont Criminal Justice Council: Law Enforcement Training									Sept. 2, 2022															
Dept. of Corrections - Grievance procedures										Dec. 16, 2022														
Agency of Transportation - Paving progress performance																								
Dept. of Disabilities, Aging, Independent Living (DAIL) - Long-term Care facilities																								
Agency of Digital Services (ADS) - Project Management Performance																								
Public Utility Commission (PUC) - Time to render decisions + reporting																								

Audit Objectives for Work in Progress

Agency of Transportation - Paving projects performance	(1) determine if VTrans completes paving projects within their estimated cost and completion dates, and (2) whether VTrans has utilized sufficient performance measures to systematically assess deviations.
DAIL - Long-term care facilities oversight	Determine 1) how often DAIL identified that LTC facilities did not substantially meet quality of care requirements and 2) what actions DAIL took to ensure quality of care improved for residents.
ADS - Project Management Performance	Assess whether and why the costs and schedule of selected IT projects managed by ADS changed.
PUC - Calculate & assess how long the Commission took to render decisions, for cases initiated from FY 2019 - 2022	Calculate and assess how long the Commission took to render decisions, for cases initiated from FY2019 - FY2022, and how the Commission measured, tracked, and reported on decision timeliness.

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				FY 2023													
	4th Q	1st Q	2nd Q	3rd Q	4th Q	1st Q	2nd Q	3rd Quarter											
								2-Jan	9-Jan	16-Jan	23-Jan	30-Jan	6-Feb	13-Feb	20-Feb	27-Feb	6-Mar	13-Mar	20-Mar
Barre City Tax Increment Financing District (TIF)		July 20, 2021																	
Burlington - Waterfront								Jan. 20, 2023											
South Burlington																			

Audit Objectives for Work in Progress

For all TIF towns	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.
-------------------	---

Other Scheduled TIF Audits (CY)	
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

See next page 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

Continued on next page

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									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				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

Continued on next page

State Auditor's Office: Investigative Reports Published in Fiscal Years 2021 & 2022

Other Reports	FY 2021			FY 2022				FY 2023																	
	2nd Q	3rd Q	4th Q	1st Q	2nd Q	3rd Q	4th Q	1st Q	2nd Q	3rd Quarter															
										2-Jan	9-Jan	16-Jan	23-Jan	30-Jan	6-Feb	13-Feb	20-Feb	27-Feb	6-Mar	13-Mar	20-Mar	27-Mar			
Dairy - Accounting of State spending for support & environmental mitigation				May 10, 2021																					
Dept. of Labor - Workforce development performance					Sept. 29, 2021																				
State of Vermont: Price variations for common medical services provided to state employees																									
Evaluation of the State's Annual Outcomes Report																									
Homelessness - Accounting of State Spending & Performance																									
VT Community Broadband Board, CUDs, DPS, etc. - Broadband buildout																									

Audit Objectives for Work in Progress

VT Community Broadband Board, CUDs, DPS, etc. - Broadband buildout	TBD
--	-----

See next page for Financial and Compliance Audits

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

Financial & Compliance Audits	FY 2020		FY 2021		FY2022		FY2023	
Federal Single Audit (A-133 Compliance audit, CLA)			Sept. 24, 2021		Sept. 20, 2022			
Annual Comprehensive Financial Report audit (CLA)		Dec. 30, 2020		Dec. 23, 2021		Dec. 22, 2022		