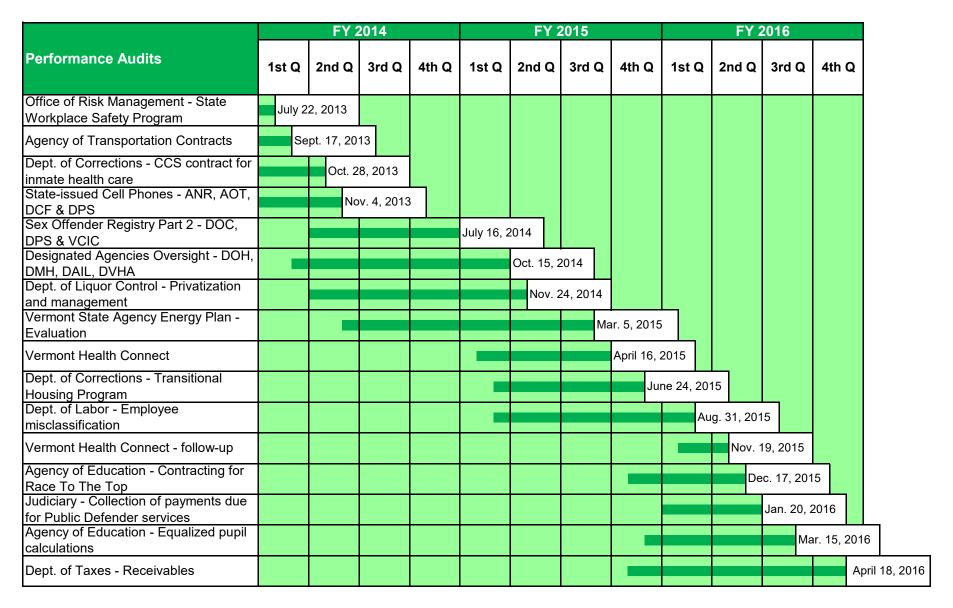
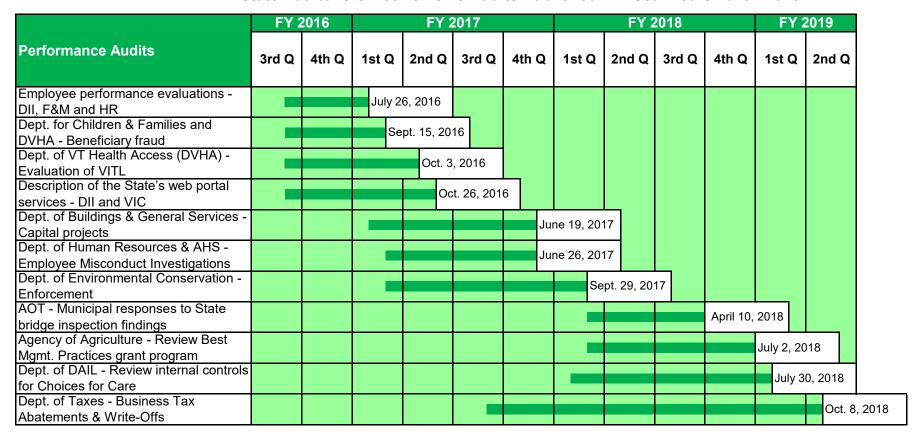
State Auditor's Office: GAGAS Audits Published in Fiscal Years 2014 - 2016

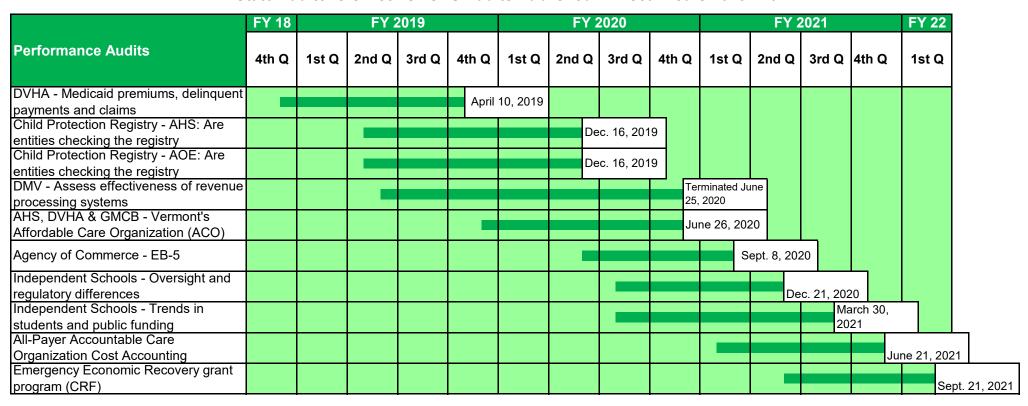


State Auditor's Office: GAGAS Audits Published in Fiscal Years 2016 - 2019



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State Auditor's Office: GAGAS Audits Published in Fiscal Years 2018 - 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 Published in Fiscal Years 2021 - 2023

		FY 2021			FY 2	2022			FY 2	2023		
Performance Audits	2nd Q	3rd Q	4th Q	1st Q	2nd Q	3rd Q	4th Q	1st Q	2nd Q	3rd Q	4th Q	
Dept. of Environmental Conservation: Dam Safety Program						Feb. 1	14, 2022					
AHS: Health Care Provider						Ma	arch 21,					
Stabilization Grant Program						20	22					
Vermont Criminal Justice Council: Law								9	ept. 2, 202	22		
Enforcement Training								3	ept. 2, 202	22		
Dept. of Corrections - Grievance									Do	c. 16, 20	22	
procedures									De	C. 10, 20 <i>i</i>	22	
Agency of Transportation - Paving										Ma	arch 15,	
progress performance										20	23	
Dept. of Disabilities, Aging, Independendent Living (DAIL) - Long-term Care facilities								Ц			arch 29, 23	
Agency of Digital Services (ADS) - Project Management Performance												

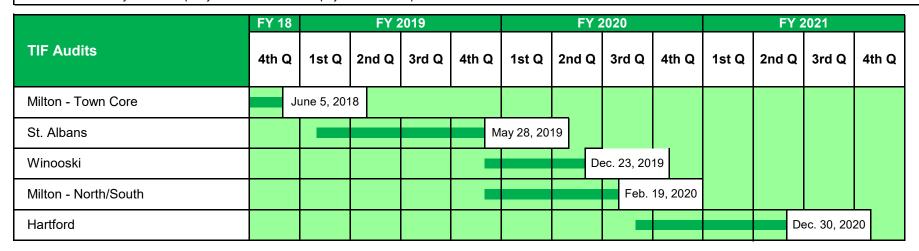
	FY 2024																
Dorformanao Audito								31	rd (Qu	art	er					
Performance Audits	1st Q 2nd		31-Dec	7-Jan	14-Jan	21-Jan	28-Jan	26-Nov	4-Feb	11-Feb	18-Feb	25-Feb	3-Mar	10-Mar	17-Mar	24-Mar	31-Mar
Public Utility Commission (PUC) - Time		No	ov. 2														
to render decisions + reporting		INC	JV. 2		202	.5											
Agency of Commerce - CIP and CRRP grant programs																	
EB-5: Part 2	ı																
Natural Disaster Hazard Mitigation																	

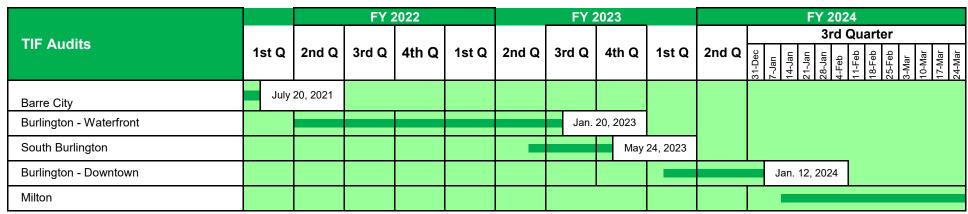
Audit Ob	iectives fo	or Work	in Proc	iress
Audit Ob				11000

readit objectives is: resident is	
	1) assess the extent to which ACCD evaluated awardees' a) assertion that 'but for' the grant funds the project would not be completed and b) claims of economic impact and social benefits, and (2) examine whether ACCD has implemented post-award monitoring to determine if the economic impacts and social benefits asserted by applicants are realized.
	How did ACCD and others describe ACCD's oversight and what oversight actions did it take? What actions did the State take regarding its approval of the AnC Bio Vermont and Burke Mountain EB-5 projects before April 2016?
Natural Disaster Hazard Mitigation	(1) Determine why the State reported a completion rate of less than 50% for priority actions from the 2018 State Hazard Mitigation Plan and (2) Validate that a selection of actions from the 2018 Plan that the State reported as complete have been completed.

Performance Audits of Municipal Tax Increment Financing (TIF) Districts

32 V.S.A. § 5404a(I) "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."





Audit Objectives for all TIF Districts

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)	
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
2029: South Burlington	#2 - 7 years after first audit

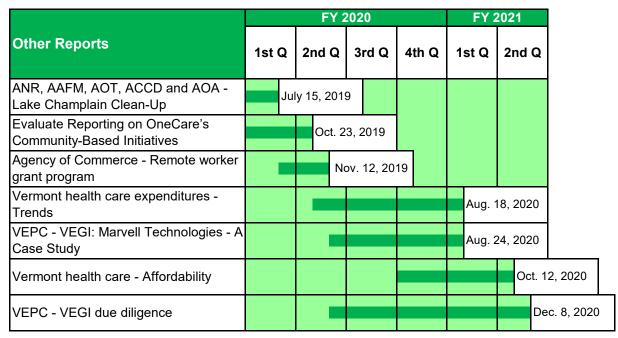
2029: Burlington - Downtown	#2 - 7 years after first audit
2032: Milton - Town Core	Final audit
2033: St Albans	Final audit
2034: Hartford	Final audit
2035: Barre City	Final audit
2036: Burlington - Downtown	Final audit

State Auditor's Office: Investigative Reports Published in Fiscal Years 2014 - 2017

				FY 2	2015			FY 2	2016			FY 2	2017	
Other Reports	FY 1	4	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, 201	14										
Public Service Board - Recordings of proceedings & public records			Se	pt. 3, 201	4									
ANR/Forest & Parks - Vermont's land leases with ski areas					Jan. 20, 2	2015								
Gruber Contract Memorandum					Feb.	23, 2015								
Designated Agencies - Executive compensation						April 30,	2015							
E911 Memorandum						Ju	ne 2, 201	5						
Vermont Training Program - Compliance and performance								Sept. 15,	2015					
Sole Source Contracts - AOE, AHS/CO, BGS, DCF and DVHA								De	c. 14, 201	15				
Medical price and quality transparency - Act 54 and Beyond												De	c. 12, 201	6
Memorandum on public safety spending in Vermont													Jan. 3	1, 2017

State Auditor's Office: Investigative Reports Published in Fiscal Years 2017 - 2021

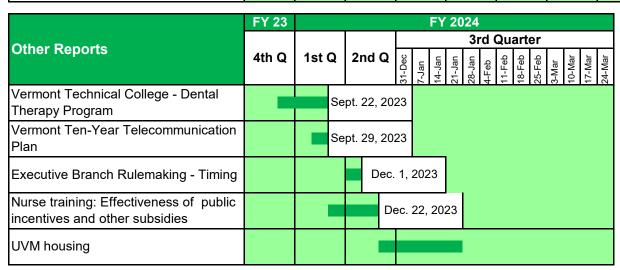
		FY	2017			FY 2	2018		FY 2019					
Other Reports	1st Q	2nd Q	3rd Q	4th Q	1st Q	2nd Q	3rd Q	4th Q	1st Q	2nd Q	3rd Q	4th Q		
Medical price and quality transparency - Act 54 and Beyond		De	ec. 12, 201	6										
Memorandum on public safety spending in Vermont			Jan. 3	1, 2017										
Economic Development Literature Review									July 18,	2018				
State of Vermont Prescription Drug Benefit Program									Se	ept. 17, 20	18			
Examine requests for automated license plate recognition data									Se	ept. 27, 20	18			
Sheriff's - Update the uniform system of accounts											Jan. 16,	2019		
Visibility of and access to public information - budgets, contracts, etc.											Ma 20	arch 25, 19		



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State Auditor's Office: Investigative Reports Published in Fiscal Years 2021 - 2023

		FY 2021			FY 2	2022	FY 2023			
Other Reports	2nd Q	3rd Q	4th Q	1st Q	2nd Q	3rd Q	4th Q	1st Q	2nd Q	3rd Q
Dairy - Accounting of State spending for support & environmental mitigation			May 1	0, 2021						
Dept. of Labor - Workforce development performance				Se	ept. 29, 20	21				
State of Vermont: Price variations for common medical services provided to state employees						Nov. 10,	2021			
Evaluation of the State's Annual Outcomes Report							Jan. 24,	2022		
Homelessness - Accounting of State Spending & Performance								July	28, 2022	
VT Community Broadband Board, CUDs, DPS, etc Broadband buildout										M 20



Audit Objectives for Work in Progress

UVM housing Quantify and evaluate the impact of changes in enrollment and on-campus housing.

State Auditor's Office: Financial and Compliance Audits

Financial & Compliance Audits	F	Y 2015		FY 2016				FY	2017		FY 20	18				
Federal Single Audit (A-133 Compliance audit, KPMG)		Mai	ır. 30, 201	6		Mar. 28, 2	2017		Mar. 22,	2018		Mar. 25,	2019		Mar. 30, 2	2020
Comprehensive Annual Financial Report audit (KPMG)		Dec. 29, 2	2015		Dec. 2	7, 2016		De	ec. 21, 2017		Dec.	21, 2018		Dec.	19, 2019	

Financial & Compliance Audits	FY 2020			F	Y 2021		FY2022				F	Y2023
Federal Single Audit (A-133 Compliance audit, CLA)				Sept.	24, 2021			Sept.	20, 2022			March 20, 2023
Annual Comprehensive Financial Report audit (CLA)		Dec. 30, 2020			Dec. 23,	2021			Dec. 22,	2022		