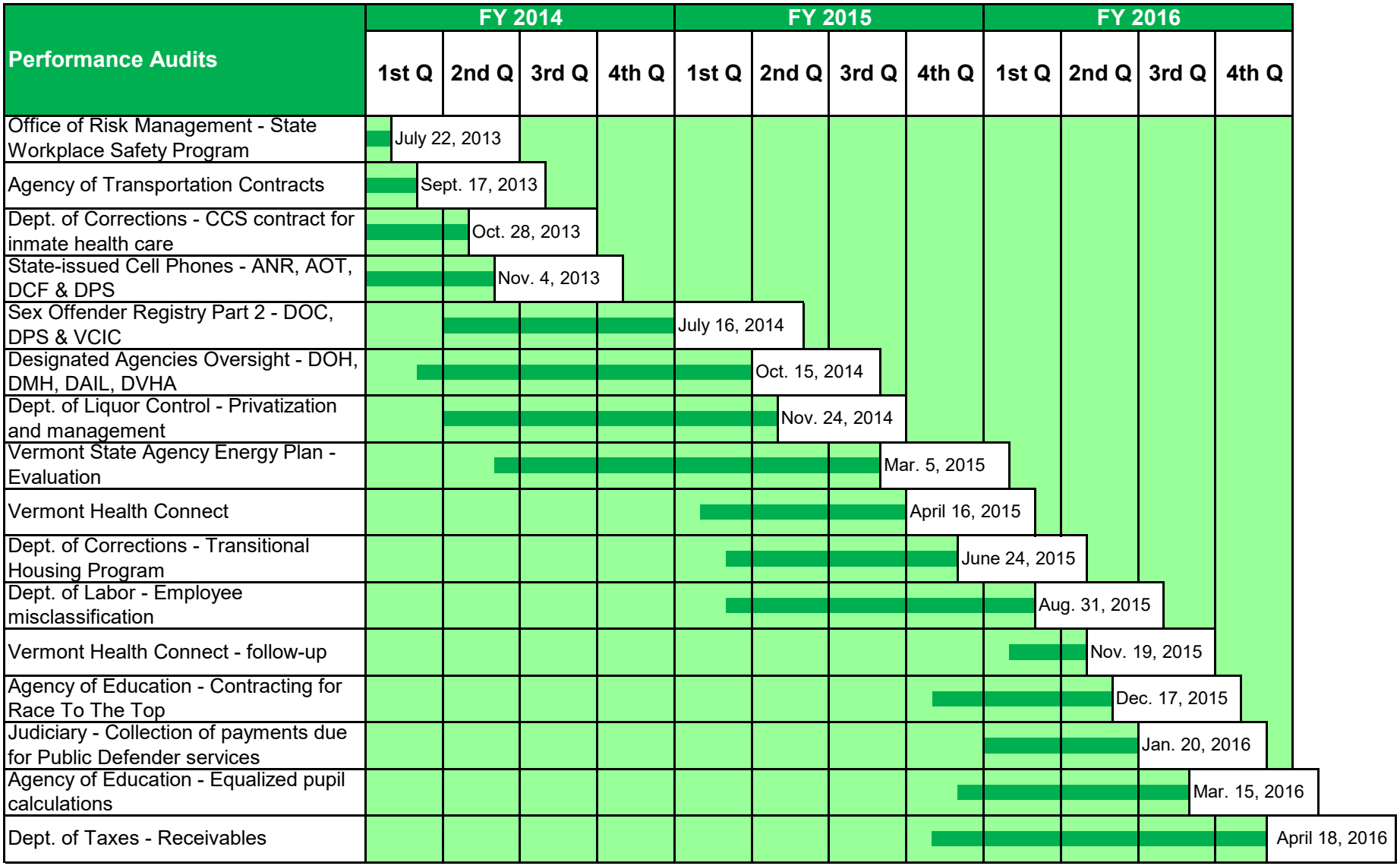
State Auditor's Office: GAGAS Audits Published in Fiscal Years 2014 - 2016



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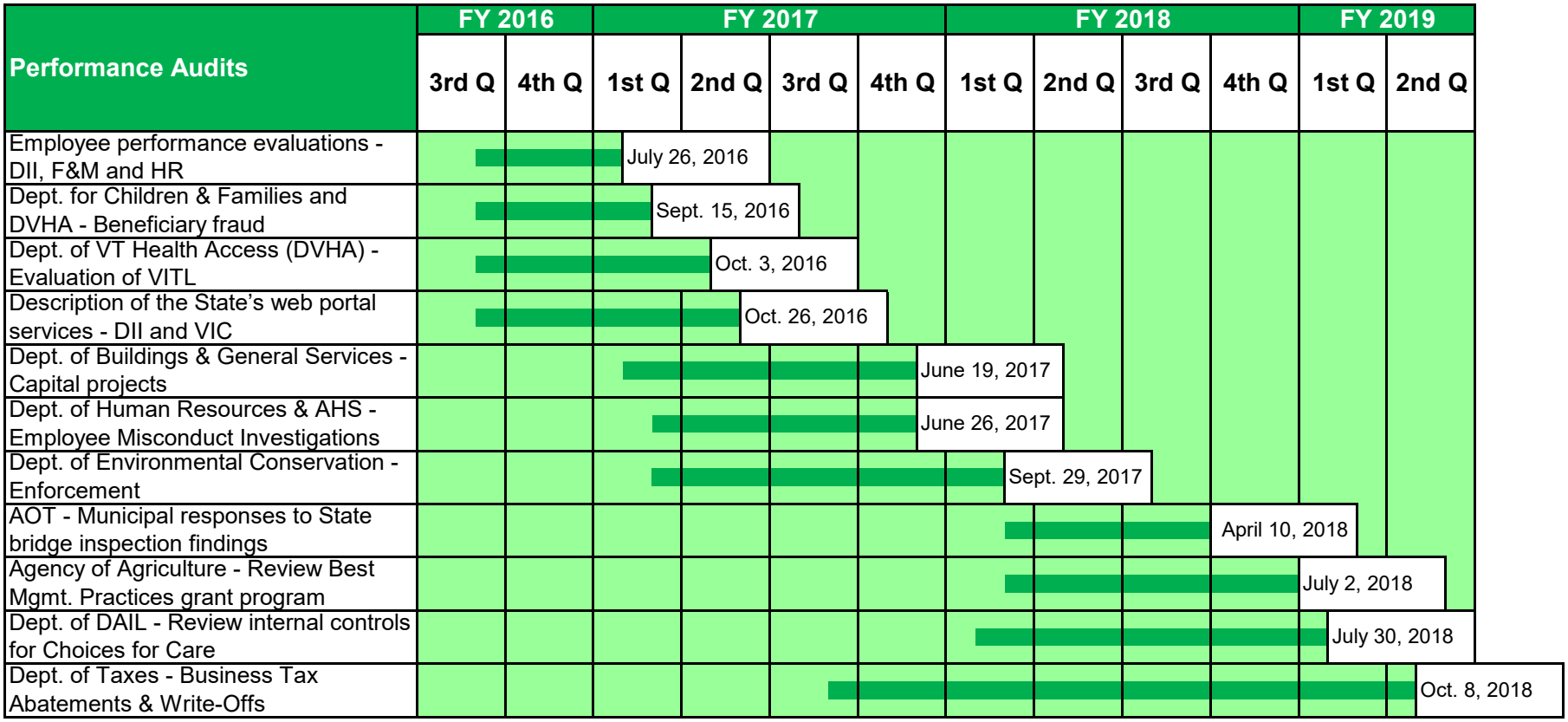
State Auditor's Office: GAGAS Audits Published in Fiscal Years 2016 - 2019



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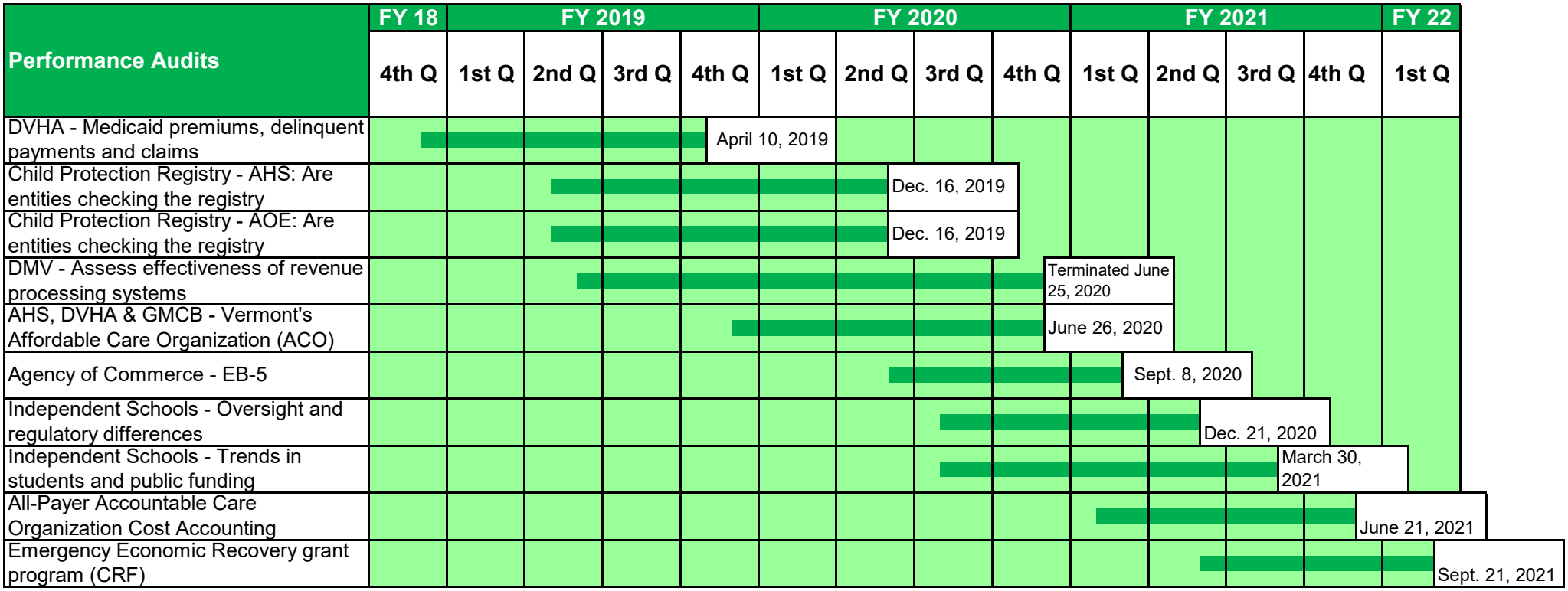
State Auditor's Office: GAGAS Audits and Audits in Progress Fiscal Years 2018 - 2021



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 and Audits in Progress Fiscal Years 2021 - 2022

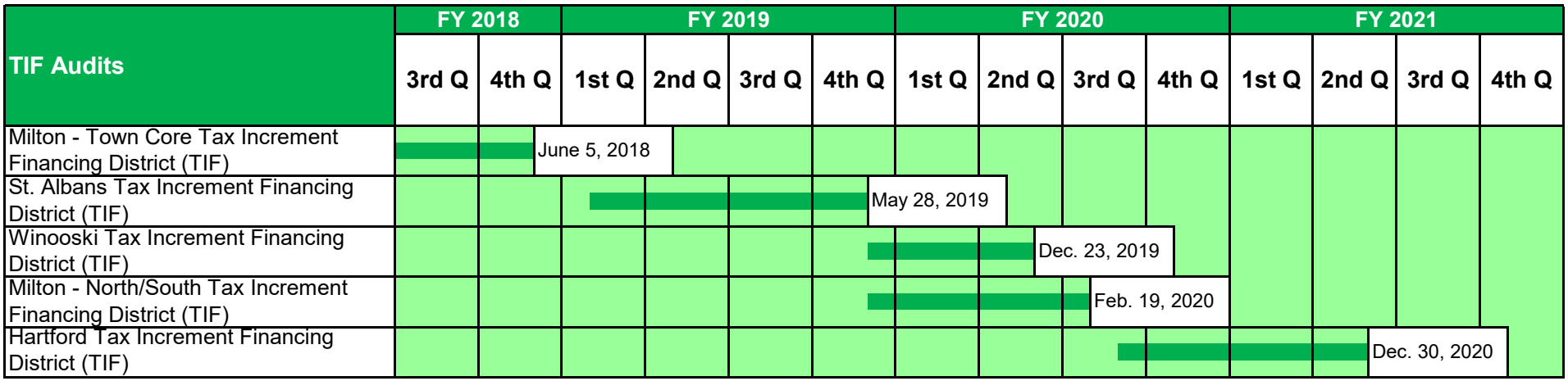
Performance Audits	FY 2021			FY 2022													
	2nd Q	3rd Q	4th Q	1st Q	2nd Quarter												
					4-Oct	11-Oct	18-Oct	25-Oct	1-Nov	8-Nov	15-Nov	22-Nov	29-Nov	6-Dec	13-Dec	20-Dec	27-Dec
AHS: Health Care Provider Stabilization Grant Program																	
Dept. of Environmental Conservation: Dam Safety Program																	
Vermont Criminal Justice Council: Law Enforcement Training																	

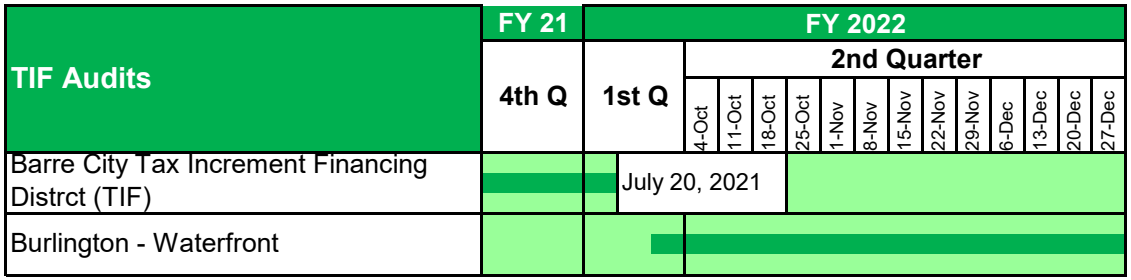
Audit Objectives for Work in Progress	
AHS: Health Care Provider Stabilization Grant Program	(1) assess whether and how AHS ensured that only those providers meeting state & federal requirements received payments under the Program and (2) determine whether selected payments made to providers under the Program were supported and did not duplicate payments made under other government COVID-19 programs
Dept. of Environmental Conservation: Dam Safety Program	Determine whether DEC required dams in poor condition that have a high hazard potential be improved within a specific timeframe or required other risk reduction measures and whether DEC followed-up to ensure that the dam improvements or other risk reduction measures were implemented
Vermont Criminal Justice Council: Law Enforcement Training	(1) determine whether VCJC ensures that newly hired or applicants to be law enforcement officers meet the State's certification requirements and (2) assess the extent to which VCJC validates that law enforcement officers meet the annual in-service training requirements required by Rule 13.

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."





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.

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

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

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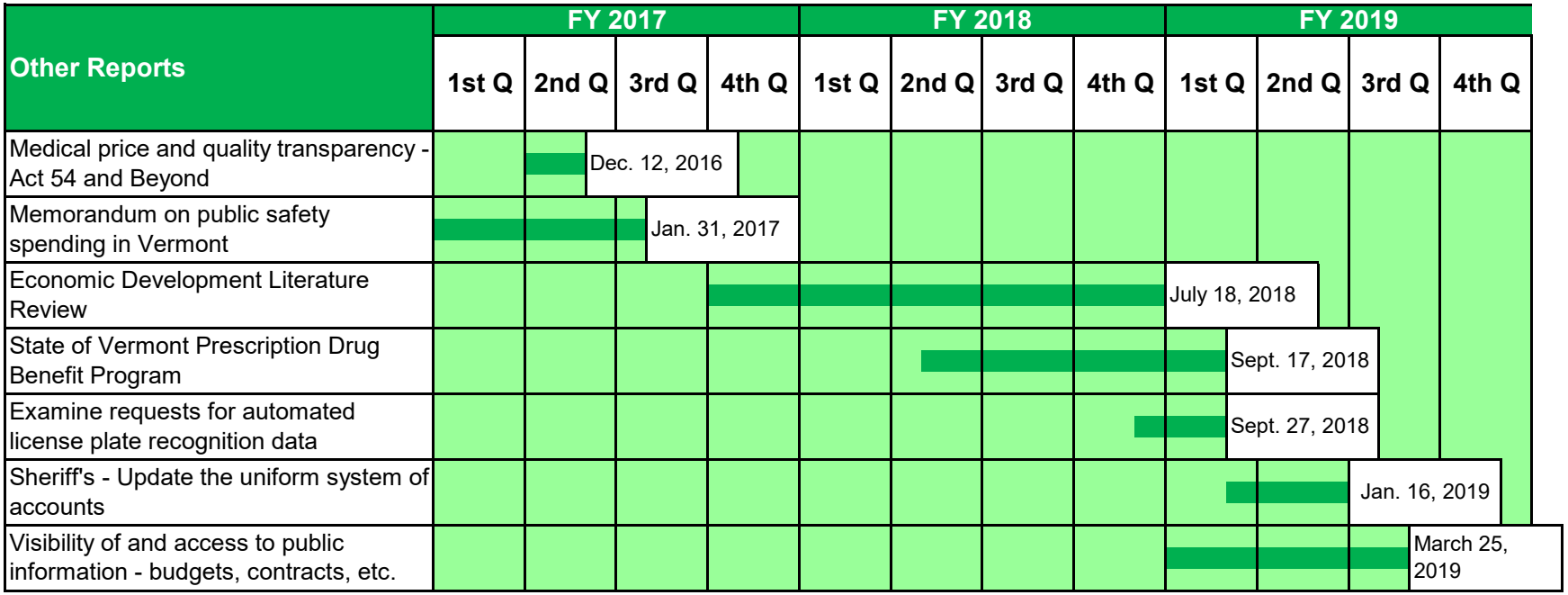
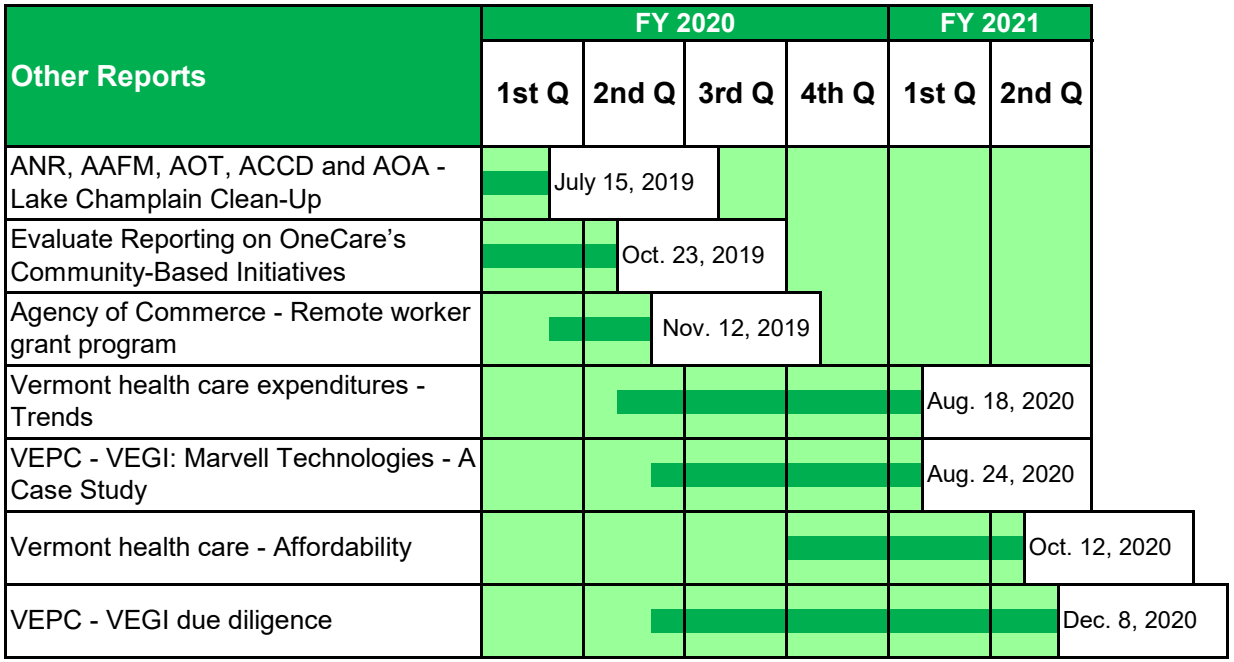
State Auditor's Office: Investigative Reports Published in Fiscal Years 2017 - 2021





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

Other Reports	FY 2021			FY 2022													
					2nd Quarter												
	2nd Q	3rd Q	4th Q	1st Q	4-Oct	11-Oct	18-Oct	25-Oct	1-Nov	8-Nov	15-Nov	22-Nov	29-Nov	6-Dec	13-Dec	20-Dec	27-Dec
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										Nov. 12, 2021							

Audit Objectives for Work in Progress	
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/CLA)	Mar. 30, 2016	Mar. 28, 2017	Mar. 22, 2018	Mar. 25, 2019	Mar. 30, 2020
Comprehensive Annual Financial Report audit (KPMG/CLA)	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-up[1]	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, CLA)		Sept. 24, 2021
Comprehensive Annual Financial Report audit (CLA)	Dec. 30, 2020	
	CY 2020	CY 2021
Recommendation Follow-up[1]	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.