

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			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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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 Quarter											
											5-Oct	12-Oct	19-Oct	26-Oct	2-Nov	9-Nov	16-Nov	23-Nov	30-Nov	7-Dec	14-Dec	21-Dec
DVHA - Medicaid premiums, delinquent payments and claims		[Green Bar]				April 10, 2019						[Green Bar]										
Child Protection Registry - AHS: Are entities checking the registry			[Green Bar]									[Green Bar]										
Child Protection Registry - AOE: Are entities checking the registry			[Green Bar]									[Green Bar]										
DMV - Assess effectiveness of revenue processing systems			[Green Bar]									[Green Bar]										
AHS, DVHA & GMCB - Vermont's Affordable Care Organization (ACO)											[Green Bar]											
Agency of Commerce - EB-5											[Green Bar]											
Independent Schools - Oversight and regulatory differences											[Green Bar]											
Independent Schools - Trends in students and public funding											[Green Bar]											
All-Payer Accountable Care Organization Cost Accounting											[Green Bar]											
Emergency Economic Recovery grant program (CRF)											[Green Bar]											

Audit Objectives for Work in Progress

Independent Schools and public tuition	1. Describe the trends of students and public dollars used for grades K-12 general and special education that were sent to approved independent schools for the school years 2008/2009 – 2018/2019. 2. Determine the basis of tuition payments for publicly funded students made to independent schools that provided grades K-12 general education in 2019. 3. Evaluate the actions taken by the State to oversee independent schools that receive public funding for grades K-12 general education.
All-Payer Accountable Care Organization Cost Accounting	Calculate and describe the amount of state funds that were used to pay for costs directly associated with developing and implementing the Vermont All-Payer ACO Model.
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.

Terminated Audit

DMV audit objective: To determine how DMV ensures timely & accurate revenue processing for branch & mail operations.	The State Auditor's Office (SAO) commenced the audit in November 2018 and terminated the audit due to SAO staff shortages in 2019 and 2020 that negatively impacted the timely completion of the audit. As SAO was unable to complete the audit within the original 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

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										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

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

Other Reports	FY 2021												
	2nd Q	3rd Quarter											
		4-Jan	11-Jan	18-Jan	25-Jan	1-Feb	8-Feb	15-Feb	22-Feb	1-Mar	3/1821	15-Mar	22-Mar
Dairy - Accounting of State spending for support & environmental mitigation													

See next page for Financial and Compliance Audits

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	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
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.