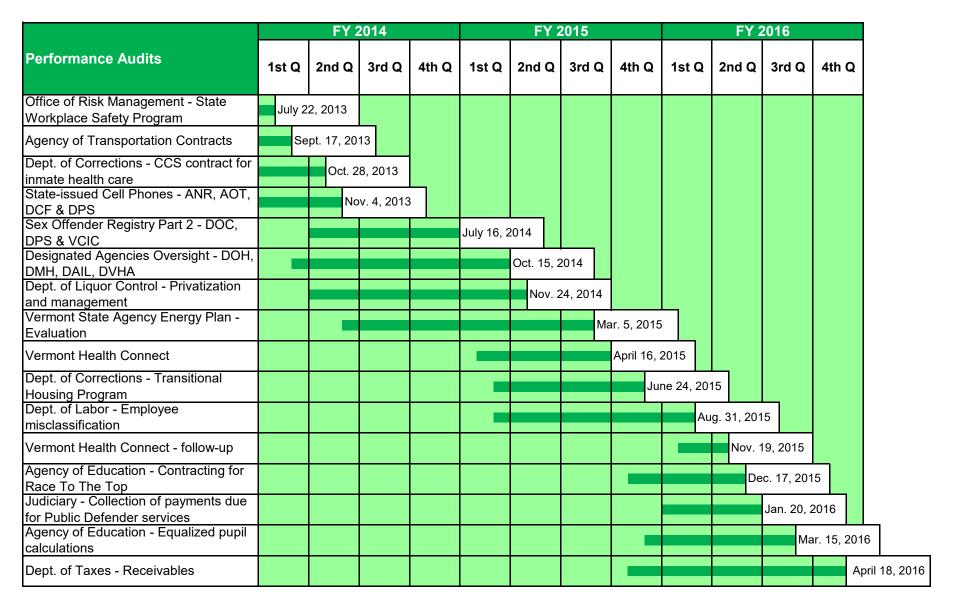
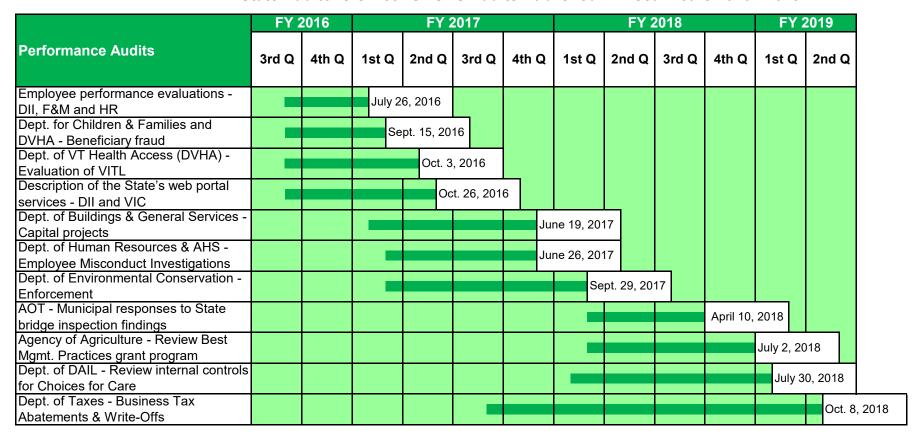
State Auditor's Office: GAGAS Audits Published in Fiscal Years 2014 - 2016

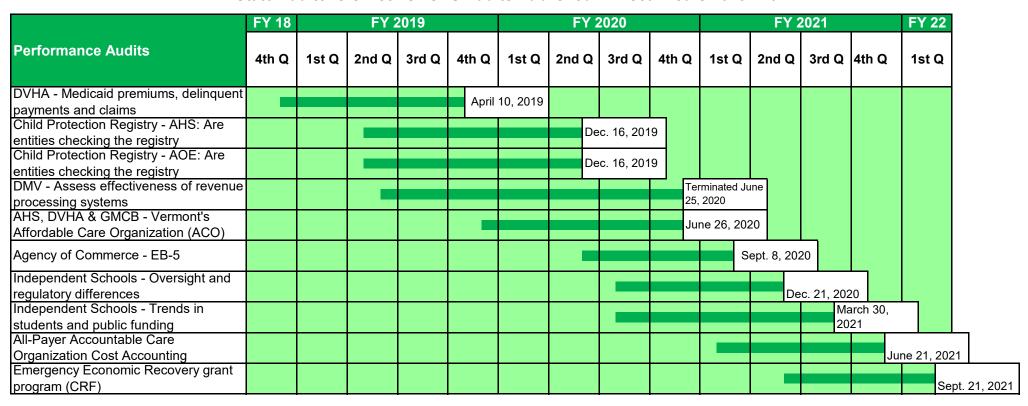


State Auditor's Office: GAGAS Audits Published in Fiscal Years 2016 - 2019



Continued on next page

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 Stabilization Grant Program | | | | | | | arch 21, 22 | | | | |
| Vermont Criminal Justice Council: Law Enforcement Training | | | | • | | | | s | ept. 2, 202 | 22 | |
| Dept. of Corrections - Grievance procedures | | | | | | | | | De | c. 16, 202 | 22 |
| Agency of Transportation - Paving progress performance | | | | | | | | | | | arch 15, 23 |
| Dept. of Disabilities, Aging, Independendent Living (DAIL) - Long-term Care facilities | | | | | | | | | | | arch 29, 23 |
| Agency of Digital Services (ADS) - Project Management Performance | | | | | | | | | | | |

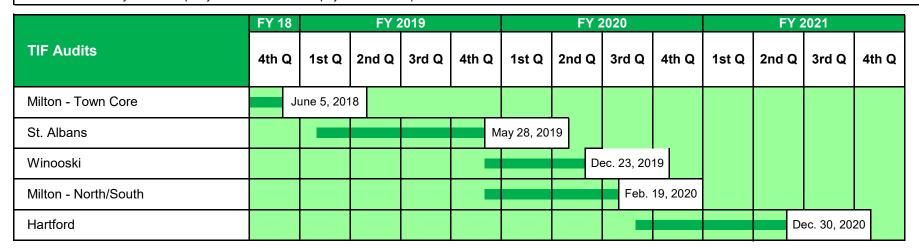
| | FY 2024 | | | | | | | | | | | | | |
|--|---------|-------|------------|-------------|-----------------|--------|-----------------|-------|--------|--------|--------|-------|--------|--------|
| Doufoumon on Audito | | | | 4th Quarter | | | | | | | | | | |
| Performance Audits | 1st Q | 2nd Q | 3rd Q | 1-Apr | 8-Apr 15-Apr | 22-Apr | 29-Apr 6-May | 6-May | 13-May | 20-May | 27-Mar | 3-Jun | 17-Jun | 24-Jun |
| Public Utility Commission (PUC) - Time to render decisions + reporting | | No | v. 27, 202 | | | | | | | | | | | |
| EB-5: Part 2 - The role of State government | | | Ma 20 | rch 2 23 | 28, | | | | | | | | | |
| Agency of Commerce - CIP and CRRP grant programs | | | | | | | | | | | | | | |
| Natural Disaster Hazard Mitigation | | Ц | | | | | | | | | | | | |
| Agency of Human Services - Blueprint for Health | | ı | | | | | | | | | | | | |

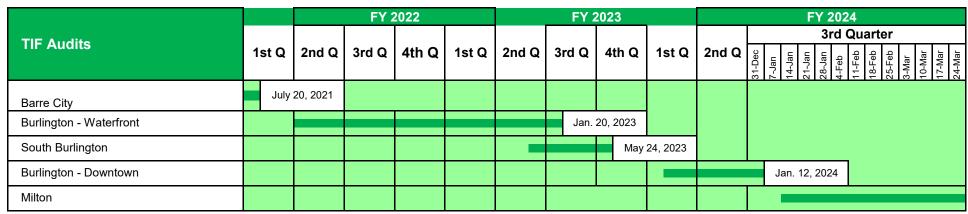
Audit Objectives for Work in Progress

| ACCD - Capital Investment Program and Community Recovery & Revitalization Grants. | 1) assess the extent to which ACCD evaluated grantees assertion that 'but for' the grant funds the project would not be completed and claims of economic impact and social benefits, and (2) examine whether ACCD has implemented post-award monitoring. |
|---|--|
| | (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. |
| | (1) determine the extent to which Blueprint assesses the performance of its core primary care program, and (2) assess the extent to which Blueprint has utilized its analyses to improve areas of underperformance |

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 |

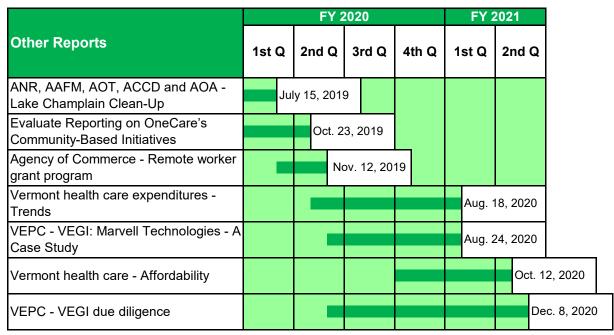
| 2029: Burlington - Downtown | #2 - 7 years after first audit |
|-----------------------------|--------------------------------|
| 2032: Milton - Town Core | Final audit |
| 2033: St Albans | Final audit |
| 2034: Hartford | Final audit |
| 2035: Barre City | Final audit |
| 2036: Burlington - Downtown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

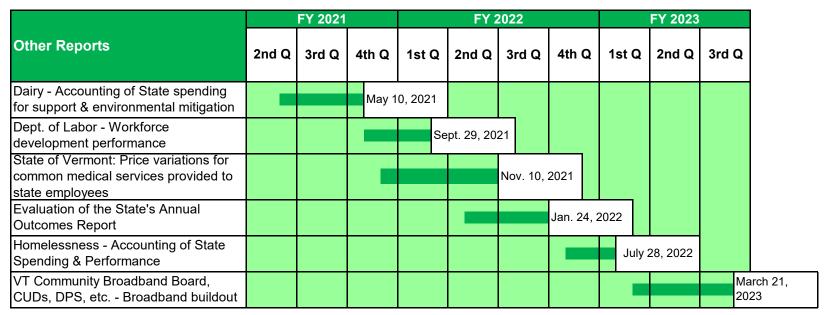
State Auditor's Office: Investigative Reports Published in Fiscal Years 2017 - 2021

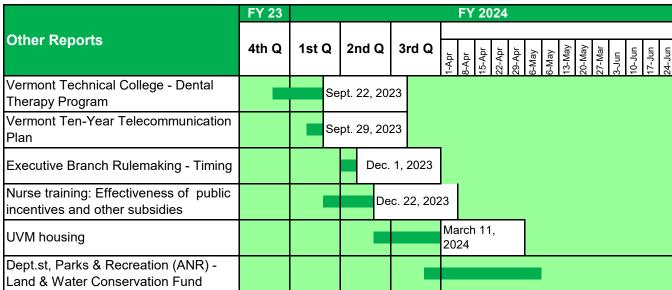
| | | FY 2 | 2017 | | FY 2018 | | | | FY 2019 | | | | |
|---|-------|-------|-------------|---------|---------|-------|-------|-------|----------|-------------|----------|----------------|--|
| Other Reports | 1st Q | 2nd Q | 3rd Q | 4th Q | 1st Q | 2nd Q | 3rd Q | 4th Q | 1st Q | 2nd Q | 3rd Q | 4th 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 | |



Continued on next page

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





Audit Objectives for Work in Progress



State Auditor's Office: Financial and Compliance Audits

| Financial & Compliance Audits | F` | Y 2015 | | | FY 20 | Y 2016 FY 2017 | | | 17 | ŀ | 8 | 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. 2 | 9, 2015 | | Dec. | 27, 2016 | | Dec. | 21, 2017 | | Dec. 2 | 21, 2018 | | Dec. | 19, 2019 | |

| Financial & Compliance Audits | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 |
|---|---------------|----------------|----------------|-------------------|-------------------|
| Federal Single Audit (A-133 Compliance audit, CLA) | | Sept. 24, 2021 | Sept. 20, 2022 | March 20, 2023 | March 18, 2024 |
| Annual Comprehensive Financial Report audit (CLA) | Dec. 30, 2020 | Dec. 23, 2021 | Dec. 22, 2022 | Jan. 26, 202 | 4 |