

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												
Dept. for Children & Families and DVHA - Beneficiary fraud												
Dept. of VT Health Access (DVHA) - Evaluation of VITL												
Description of the State's web portal services - DII and VIC												
Dept. of Buildings & General Services - Capital projects												
Dept. of Human Resources & AHS - Employee Misconduct Investigations												
Dept. of Environmental Conservation - Enforcement												
AOT - Municipal responses to State bridge inspection findings												
Agency of Agriculture - Review Best Mgmt. Practices grant program												
Dept. of DAIL - Review internal controls for Choices for Care												
Dept. of Taxes - Business Tax Abatements & Write-Offs												

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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 Quarter														
										6-Jul	13-Jul	20-Jul	27-Jul	3-Aug	10-Aug	17-Aug	24-Aug	31-Aug	7-Sep	14-Sep	21-Sep	28-Sep		
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 and public tuition																								
All-Payer Accountable Care Organization Cost Accounting																								

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. Identify differences in statute and rule requirements pertaining to public schools and approved independent schools that receive public dollars for general education. 4. 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.

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 - 2020

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 Quarter												
					6-Jul	13-Jul	20-Jul	27-Jul	3-Aug	10-Aug	17-Aug	24-Aug	31-Aug	7-Sep	14-Sep	21-Sep	28-Sep
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						
VEPC - VEGI Due diligence																	
Vermont health care - Affordability																	

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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.