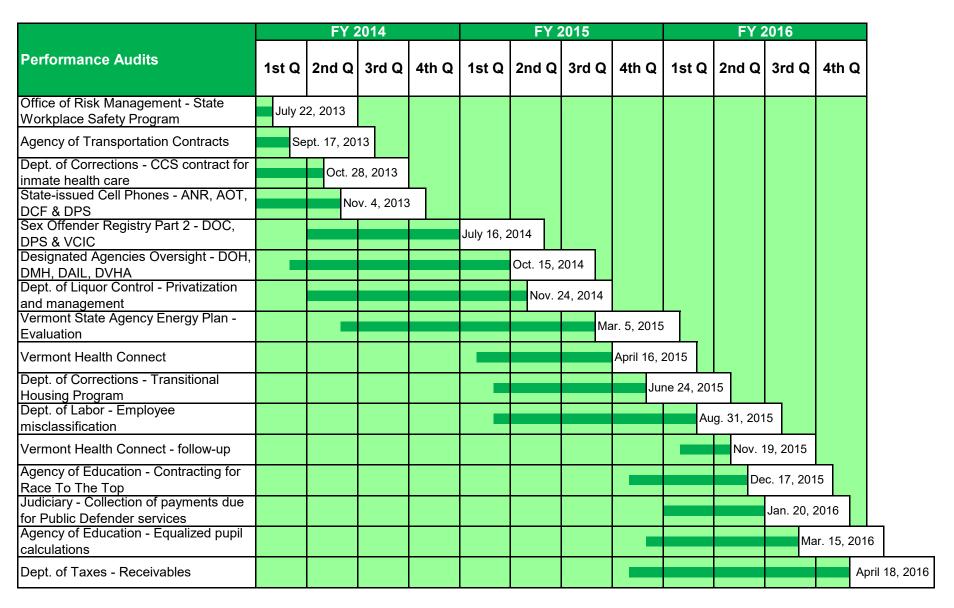
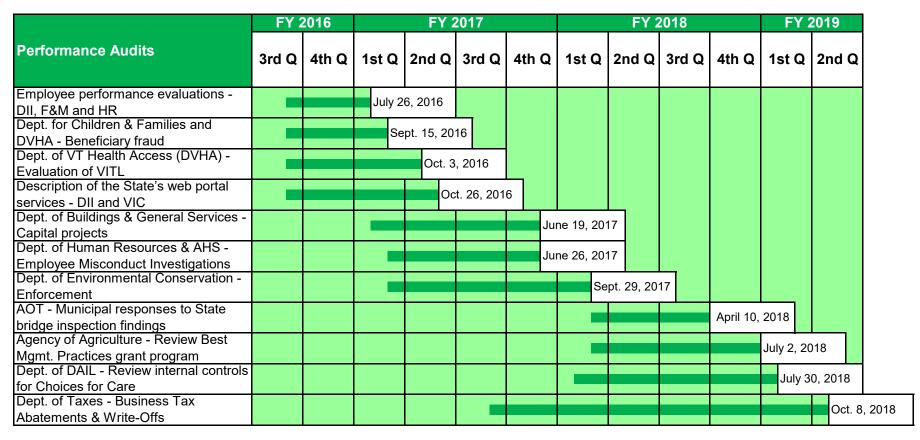
State Auditor's Office: GAGAS Audits Published in Fiscal Years 2014 - 2016

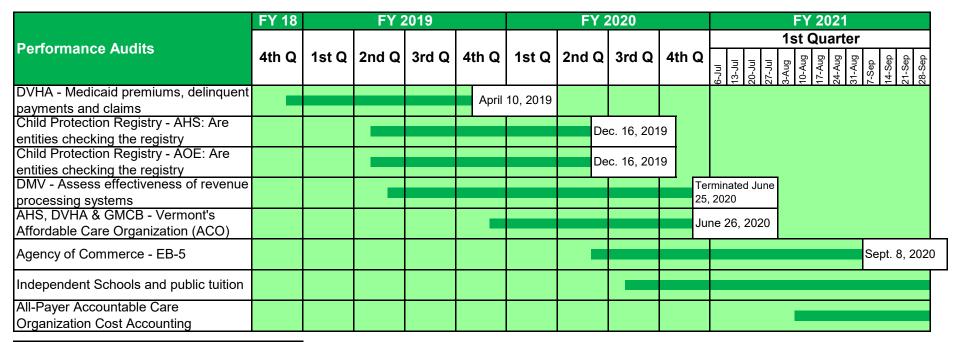


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Continued on next page

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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.
	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.

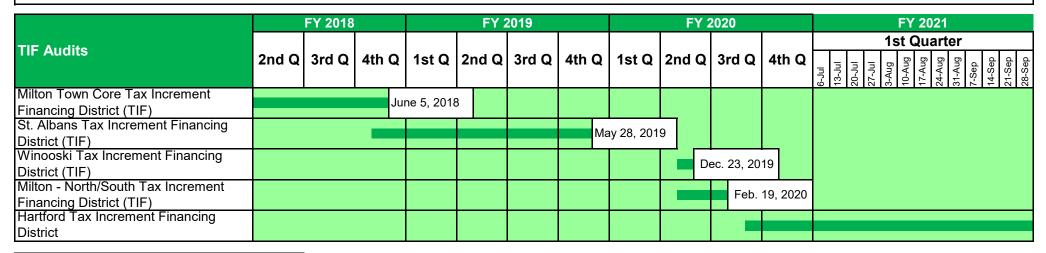
Terminated Audit

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.

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 according to a schedule...arrived at in consultation with the VT Economic Progress Council...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

Hartford TIF

1) Have the towns 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.

	paid tire	balance to the taxing dutie		2 2) dameod tax more more for one				
Other Scheduled TIF Audits	2020	Barre City	#1	5 years after first debt				
	2021	Burlington - Downtown	#1	5 years after first debt				
	2022	South Burlington	#1	5 years after first debt				
	2024	Milton - Town Core	#2	7 years after first audit				
		Winooski	Fina	l audit				
	2025	St Albans	#2	7 years after first audit				
		Burlington - Waterfront	Fina	audit				
	2026	Hartford	#2	7 years after first audit				
	2027	Barre City	#2	7 years after first audit				
		Bennington	#1	5 years after first debt				
	2028	Burlington - Downtown	#2	7 years after first audit				
		Montpelier	#1	5 years after first debt				
	2029	South Burlington	#2	7 years after first audit				
	2032	Milton - Town Core	Fina	l audit - end of retention period				
	2033	St Albans	Fina	l audit - end of retention period				
	2034	Hartford	l audit - end of retention period					
		Bennington	#2	7 years after first audit				
	2035	Barre City	Fina	l audit - end of retention period				
		Montpelier	#2	7 years after first audit				
	2036	Burlington - Downtown	Fina	l audit - end of retention period				
	2037	South Burlington	Fina	l audit - end of retention period				

See Next Page for Other Investigative Reports

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	<u>L</u>						
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	ec. 14, 201	15				
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

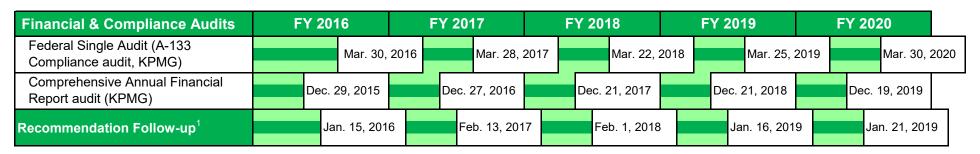
State Auditor's Office: Investigative Reports Published in Fiscal Years 2017 - 2020

		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, 20°	16											
Memorandum on public safety spending in Vermont			Jan. 3	31, 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.												arch 25, 19			

	FY 2020								FY 2021										
Other Benerte									1st Quarter										
Other Reports	1st Q		2nd Q		3rd Q		4th Q	Int-9	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		Jul	y 15,	2019	9														
Evaluate Reporting on OneCare's Community-Based Initiatives			0	ct. 2	3, 201	19													
Agency of Commerce - Remote worker grant program				No	ov. 12	, 20´	19												
Vermont health care expenditures - Trends														Au	g. 1	8, 2	2020		
VEPC - VEGI: Marvell Technologies - A Case Study															Au	g. 2	4, 2	:020	
VEPC - VEGI Due diligence																			
Vermont health care - Affordability																			

See next page for Financial and Compliance Audits

State Auditor's Office: Financial and Compliance Audits



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.