

Vermont State Auditor  
Douglas R. Hoffer



*Report to the Governor, the Legislature,  
and the Agency of Commerce and  
Community Development*

***Structural Weaknesses and  
Questionable Gains by Vermont's  
Remote Worker Grant Program***

## **Mission Statement**

The mission of the Vermont State Auditor's Office is to hold government accountable. This means ensuring taxpayer funds are used effectively and efficiently, and that we foster the prevention of waste, fraud, and abuse.

*Principal Investigator*  
*Geoffrey A. Battista*

## **Non-Audit Inquiry**

This is a non-audit report. A non-audit report is a tool used to inform citizens and management of issues that may need attention. It is not an audit and is not conducted under generally accepted government auditing standards. A non-audit report has a substantially smaller scope of work than an audit. Therefore, its conclusions are more limited, and it does not contain recommendations. Instead, the report includes information and possible risk-mitigation strategies relevant to the entity that is the object of the inquiry.

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DOUGLAS R. HOFFER  
STATE AUDITOR



STATE OF VERMONT  
OFFICE OF THE STATE AUDITOR

Dear Colleagues,

This report addresses the administration of the Remote Worker Grant Program (Program) by the Agency of Commerce and Community Development (Agency). We found numerous questionable choices that resulted, in part, from efforts by the Agency to adhere to the Legislature's intent (i.e., keep it simple and get the money out the door). Unfortunately, haste can lead to poor judgment and procedures that overlook important details, which can result in the inefficient and ineffective use of taxpayer dollars.

Although not part of our objectives for this inquiry, I feel obligated to comment briefly about the value of the Program as an economic development tool. As we explain in the report, the Program's cost-effectiveness cannot be determined for several reasons. Most importantly, we cannot know with certainty that grantees moved to Vermont because of the Program. Indeed, there is a serious structural flaw in the Program since it requires applicants to prove residency before applying. Therefore, applicants must make financial and major life commitments before knowing if they will receive grant funds. That means they had the will and the means to relocate without the program.

The inability to measure the State's return on investment is a problem we discussed in a July 2018 report on Economic Development.<sup>1</sup> As that report noted:

*"Part of the State Auditor's mission is to conduct performance audits and provide management and legislators with information useful for strategic planning and policymaking. There are some policy areas, however, that present challenges. For example, there is little reliable performance data about some of the State's largest economic development programs, which makes it difficult to conduct performance audits."*

Spending taxpayer funds on programs of questionable value is bad enough. But the problem is compounded by the opportunity costs of not spending that money on programs with demonstrable and quantifiable long-term benefits. Therefore, when considering funding for Vermont's economic development programs, we strongly encourage decision makers to take an evidence-based approach.

Sincerely,

A handwritten signature in black ink that reads "Doug Hoffer".

Douglas R. Hoffer

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<sup>1</sup> "Making Economic Development Policy: Anecdotes or Peer-Reviewed Literature." Office of the State Auditor. <https://auditor.vermont.gov/sites/auditor/files/documents/Economic%20Development%20Report%20-%20Final.pdf>

## Executive Summary

The Legislature created the Remote Worker Grant Program (Program) in 2018 to encourage remote workers who work from their computers to move to Vermont. The Program uses grants to reimburse four types of expenses: relocation, computer hardware and software, broadband access and upgrades, and co-working space memberships. The Agency of Commerce and Community Development (Agency) administers the grants according to criteria established in Act 197 of 2018 and Act 80 of 2019.

The State Auditor's Office (SAO) evaluated the Agency's compliance with the statutes and guidelines of the Program. The SAO identified the following compliance and judgment issues:

1. The Program used seven percent of its funds (\$18,120) to reimburse grantees for security deposits, which are expenses that are also assets temporarily withheld and then returned by landlords if certain conditions are met. The Agency has no mechanism to recover these funds when grantees move and retrieve their deposits.
2. The Agency did not establish guidelines or caps for certain types of reimbursements. For example, one grantee enjoyed a prepaid year of high-speed internet. Another grantee received \$5,000 for a 100-yard underground conduit for broadband cables, which adds value to the property and will not be recovered by the State at resale.
3. The Agency reimbursed some grantees for storage of possessions in Vermont covering storage periods prior to grant approval.
4. The Agency did not verify the actual costs necessary for grantees to perform their jobs or whether such expenses were job-related.
5. The Agency did not always exercise due diligence when verifying grantee claims. For example, the Agency permitted one grantee to sign as employee and employer, and it approved another grantee with inconsistent employer data.

To conduct this evaluation, the SAO examined data from 68 grantees approved as of mid-August 2019. Compared to Vermonters at large, grantees were younger, more affluent, and more likely to be male. A greater percentage of grantees had college degrees than adult Vermonters on average, which is not surprising since remote work requires both computer and subject area skills. The average Program grant totaled \$3,823, most of which went to relocation expenses.

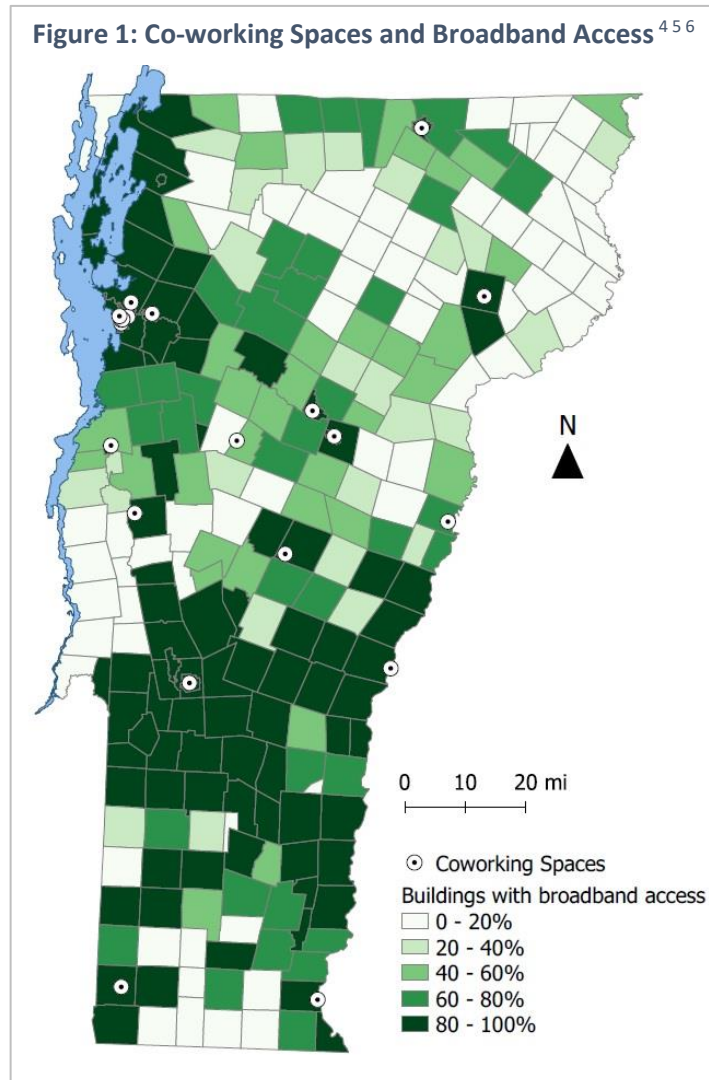
Neither the cost-effectiveness of the Program nor whether it produces a net gain for the State can be determined at this time. The statute does not require the Agency to ascertain the reason(s) for the grantee's move, although survey responses suggested motives in some cases. For example, 16 grantees had spouses whose Vermont-based job plans may have influenced their decision to move here. More importantly, however, the application requires applicants to provide evidence of residency. Therefore, all applicants had already made their decisions to move to Vermont prior to applying for the grants.

## Introduction

The Remote Worker Grant Program (Program) was created by the Legislature in 2018 and is intended to attract new residents to Vermont. It targets remote workers, a growing share of America's workforce who can work from their computers without a brick-and-mortar office. Program applicants must qualify as "new remote workers" according to the following criteria:

1. They must move to Vermont on or after January 1, 2019;
2. They must be full-time employees of an out of state business, amended to also include Vermont businesses starting July 1, 2019; and
3. They must perform at least 50% of their employment duties remotely from a home office or Vermont co-working space.<sup>2</sup>

The Program attempts to incentivize remote workers to move to Vermont by reimbursing four types of expenses: relocation costs, computer software and hardware, broadband access or upgrades, and membership in one of the state's co-working spaces.<sup>3</sup> Legislators did not define these categories and left their interpretation to the Vermont Agency of Commerce and Community Development (Agency), which administers the Program.<sup>7</sup> Figure 1 shows the percentage of buildings with broadband access for each town and the location of coworking spaces.



Legislation mandates that the Program has a "simple certification process to certify new workers and qualifying expenses."<sup>8 9</sup> In response, the Agency adopted the following procedure:

<sup>2</sup> See: [Acts 197 of 2018 and 80 of 2019](#).

<sup>3</sup> See: [Act 197 of 2018](#).

<sup>4</sup> State of Vermont. "[Co-Working, MakerSpaces & Remote Work](#)." Think Vermont, 2019.

<sup>5</sup> We define "broadband" as fixed-line internet services that provide download speeds up to 25 Mbps and upload speeds up to 3 Mbps. This is the definition used by the Federal Communications Commission (FCC).

<sup>6</sup> VT Department of Public Service. "[Broadband Statistics Summary by Town as of December 31, 2018](#),"

<sup>7</sup> Allen, Anne Wallace. "[Remote Worker Incentive Program Needs Tweaking](#)." VTDigger. November 27, 2018.

<sup>8</sup> See: [Act 197 of 2018](#).

<sup>9</sup> See: [Act 80 of 2019](#).

1. The applicant submits an application and supporting documents.
  - a. The application includes an “Employee” section and an “Employer” section.
  - b. Supporting documents include expense receipts and proof of Vermont residency.
2. The Agency confirms that the submitted materials are complete and free of errors.
3. The applicant completes a demographics survey and submits a W-9.
4. Agency staff approve or deny the applicant and authorize expense reimbursement based on eligibility and the availability of Program funds.
5. The applicant signs a Grant Agreement, which is then signed by the Agency’s Commissioner of the Department of Economic Development.
6. The Agency sends a check to the grantee’s address.<sup>10</sup>

Successful applicants can receive up to \$5,000. Grants are awarded on a first-come, first-served basis. The Legislature initially allocated \$500,000 over three years for the grants, but subsequent legislation removed annual limits. As of July 1, 2019, the Agency allocated grants as quickly as it could process applicants.<sup>11</sup> Act 80 simply states the Agency “shall award grants... subject to available funding.”<sup>12</sup>

This report examines all funds awarded according to the initial program guidelines (33 applicants, \$125,000 awarded) and a sample of later applications (35 applicants, approximately \$135,000 awarded), which the Agency continues to process on a rolling basis.

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<sup>10</sup> VT Agency of Commerce & Community Development. “[Frequently Asked Questions](#),” 2019.

<sup>11</sup> Email from Joan Goldstein to Geoffrey Battista, August 12, 2019.

<sup>12</sup> See: [Act 80 of 2019](#).

## Program Outcomes

This section of the report outlines data from applications and survey responses. The SAO used these data to determine the Program’s compliance with statute and guidelines. Appendix A describes the method in greater depth.

### Demographics

Grantees differed from Vermonters at large (Table 1). Their median age is younger, and a higher percentage of grantees had post-secondary and graduate degrees, though this is not surprising since remote work requires computer skills and subject area knowledge often associated with a college education. Grantees were primarily male, and their households were marginally larger than those of other Vermonters. A subsample of grantees who voluntarily provided income data suggests they were more affluent than other Vermonters.

Metric	Program	Vermont	Notes
Median age	35	42	The Program statistic is for grantees. The Vermont statistic includes the ages of all residents between 18 and 64, inclusive. <sup>14</sup>
% Identifying as men / women	59% / 41%	49% / 51%	The Program statistic only considers grantees and not their families.
Education level			The Program statistic only considers grantees. The Vermont statistic includes education levels for all residents 25+ years old.
Bachelor's degree or higher	96%	40%	
Graduate degree or higher	37%	15%	
Mean household size	2.57	2.42	The Vermont statistic is the state’s population divided by the number of occupied housing units, which excludes 50,000+ seasonal homes.
Median family income	\$107,500	\$87,241	Only 28 of 68 Program grantees provided income data. The Vermont statistic comes from state tax returns from those married filing jointly between ages 25 and 66. <sup>15</sup>

According to survey responses from grantees, many factors attracted them to Vermont (Table 2). Access to the outdoors was the most cited reason for moving here, followed by a safe place to live and raise a family. Program incentives was the third-most cited reason to move to Vermont. Friends, family, and spousal employment played noticeable roles in attracting the grantees, while fewer grantees were drawn by quality education. Job opportunities did not entice remote workers to make the move, which isn’t surprising because they already have jobs.

<sup>13</sup> Program applicant survey responses.

<sup>14</sup> Census Bureau. “2017 ACS 5-Year Population Estimates.” Accessed August 20, 2019.

<sup>15</sup> Vermont Tax Department analysis of 2017 returns.



<b>Metric</b>	<b>#</b>	<b>% of 68</b>
Access to outdoor recreation and nature	50	74%
Safe place to live and raise a family	45	66%
Remote Worker Program	37	54%
Friends and family live here	31	46%
Spouse's employment	16	24%
Quality education	9	13%
Available job opportunities	3	4%

Grantees' previous exposure to Vermont may also have influenced their decision to move (Table 3).

<b>Metric</b>	<b>#</b>	<b>% of 68</b>
Vacationed in VT	50	74%
Visited family in VT	30	44%
Lived in VT	19	28%
Worked in VT	14	21%
Attended high school or college in VT	13	19%

Grantees came from all over the country (Table 4), but they tended to come from urban areas with higher costs of living than Vermont. Seven came from states with no income tax (FL, NV, TN & WA).<sup>17</sup>

<b>Table 4: Grantee Origins</b>			
New York	10	Texas	2
Virginia & DC Metro	9	Arizona, Connecticut, Georgia, Hawaii, Idaho, Louisiana, Michigan, Minnesota, Nebraska, New Jersey, Nevada, Oregon, Pennsylvania, South Carolina, Tennessee, Washington	1
California	7		
Massachusetts	7		
Colorado	6		
Florida	4		
Maine	3		
Maryland	2		
North Carolina	2		

Grantees chose to live in similar places as other Vermonters.<sup>18</sup> Chittenden County attracted 47%, while 25% chose to live in the four southern counties that have comparatively high levels of broadband access.<sup>19</sup> Only one grantee chose to live in the Northeast Kingdom, and three counties have not yet attracted any grantees (Essex, Grand Isle, and Orleans).

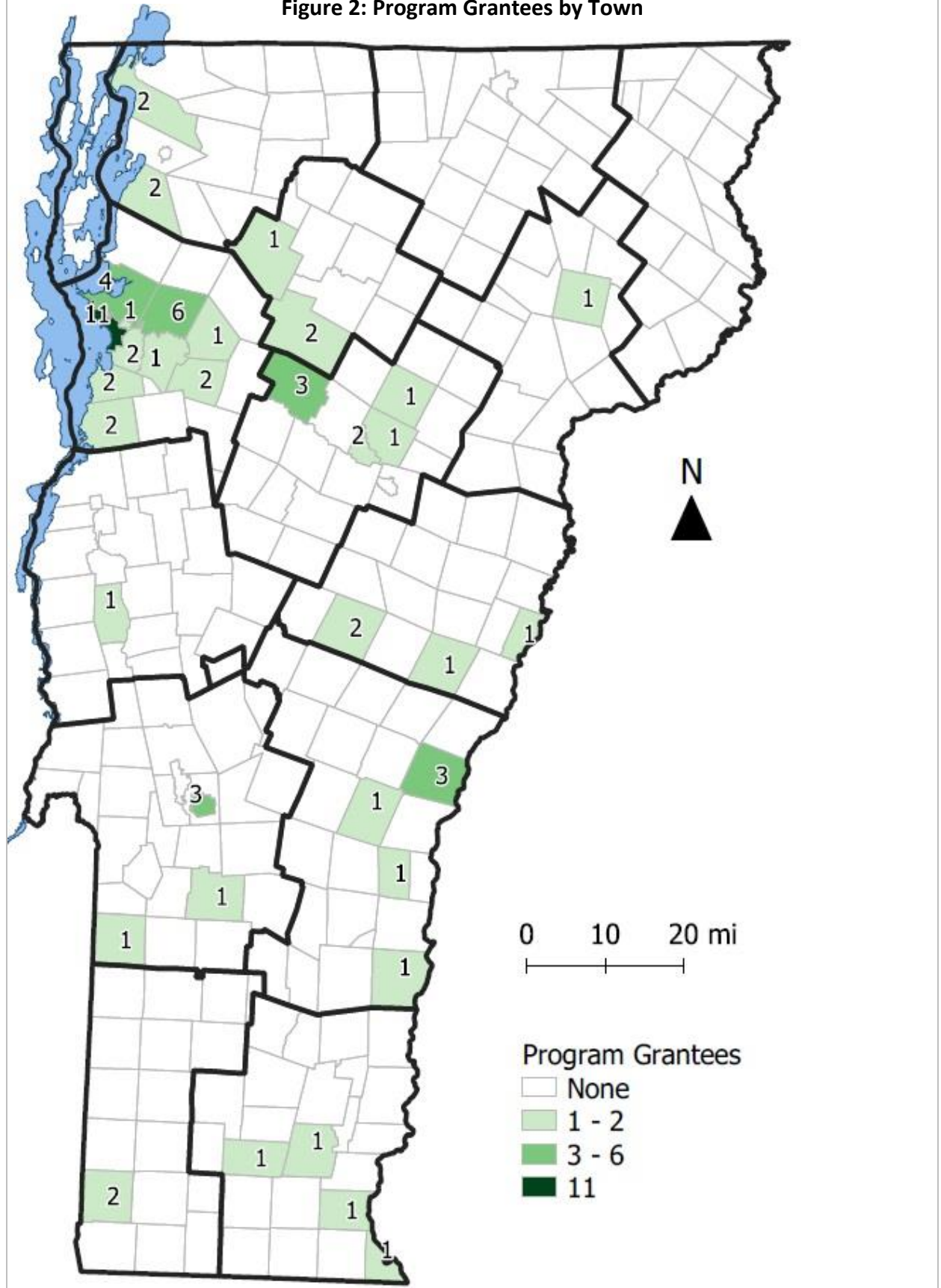
<sup>16</sup> Figures in Tables 2 – 4 from program applicant survey responses.

<sup>17</sup> [Federation of Tax Administrators](#).

<sup>18</sup> Census Bureau. "County-to-County Migration Flows: 2012-2016 ACS - Inflow - Different State to County," November 18, 2018.

<sup>19</sup> VT Department of Public Service. "[Broadband Statistics Summary by Town as of December 31, 2018](#)," 2019..

Figure 2: Program Grantees by Town



## Estimating Economic Impacts

Some have argued that the Program will benefit Vermonters because grantees will contribute more in tax revenue and other economic activity than they receive in grants.<sup>20</sup> However, this assumes that grantees would not have moved to the state “but for” the Program and that the resulting tax revenues are more than just replacement.

Although not included in statute or the guidelines, there is an implicit assumption that grantees would not move to Vermont “but for” the grants. But applicants are required to relocate and establish residency before applying, so it’s clear that none of them needed the grants to make the move.

In addition, the survey responses show that just 54% of grantees said the Program attracted them to Vermont. Additional factors attracted this cohort, including access to outdoor recreation and a safe place to live (Table 5). Only two grantees say they were attracted to the state solely because of the Program. The Program may have nudged at least two other grantees to move, with the grantees labeling it “a little bit of providence” and “a sign from the universe that this was the right place” for them.<sup>21</sup> These statistics and anecdotes do not account for other factors that influenced grantees to make the move, such as previous exposure to Vermont and grantees’ personal and household characteristics (see “Program Results”).

<b>Metric</b>	<b>#</b>	<b>% of 37</b>
Access to outdoor recreation and nature	30	81%
Safe place to live and raise a family	28	76%
Friends and family live here	15	41%
Spouse's employment	5	14%
Quality education	4	11%
Available job opportunities	1	3%

These findings indicate that the prospect of reimbursements was, at best, a minor incentive for grantees to move to Vermont. At worst, the grants were gifts to those who would have moved here regardless of financial incentives. Available data preclude the SAO from determining the Program’s precise impact on grantee decision-making because the Agency did not structure its survey questions in a way that could be used to calculate the hierarchy and independent effects of the many factors that drew grantees.<sup>23</sup>

Measuring the Program’s economic benefits hinges on proving a causal relationship between the Program and the grantees’ decisions to move. Since all applicants moved to Vermont before applying for grants, there is no evidence of a causal link between the grants and the applicants’ decision to move.

<sup>20</sup> Anne Wallace Allen. [“Vermont Worker Incentive Program Wins State Senate’s Approval.”](#) VTDigger April 12, 2019.

<sup>21</sup> McCallum, Kevin. [“Welcome Wagon: Vermont Pays Up as Internet Migrants Settle In.”](#) Seven Days, March 20, 2019.

<sup>22</sup> Program applicant survey responses.

<sup>23</sup> Saaty, R. W. [“The Analytic Hierarchy Process—What It Is and How It Is Used.”](#) Mathematical Modelling 9, no. 3 (January 1, 1987): 161–76.

Even if the possibility of receiving a grant encouraged some grantees, their tax contributions may not be additive; that is, they may simply replace those of the former occupants of their homes. These factors temper any claims that grantees' tax contributions equate to net increases in General Fund revenue.

### **Expenses and Compliance**

The Program allocated about \$260,000 to the grantees whose records we reviewed (Figure 3 and Table 6).

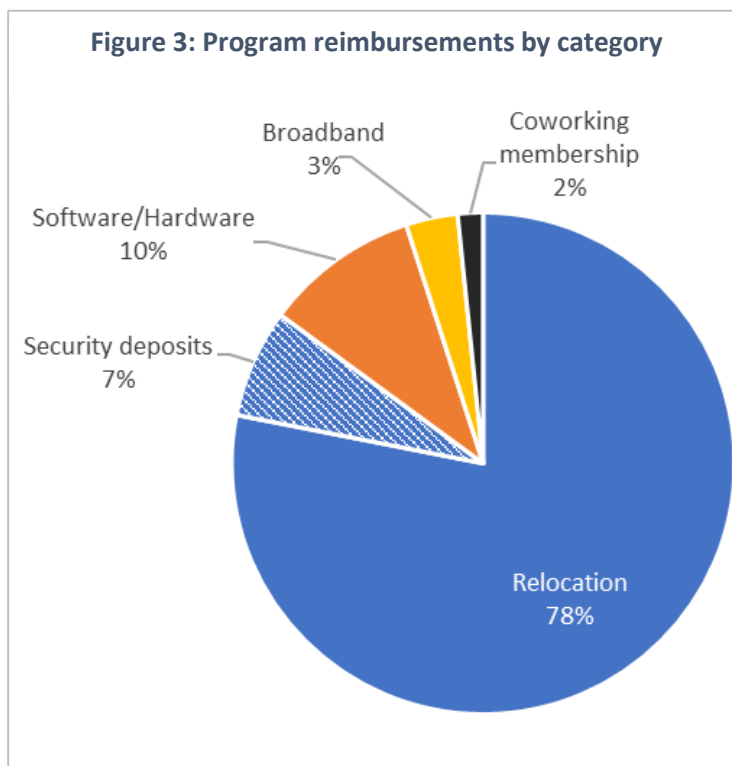
The Agency reimbursed 11 grantees a combined amount greater than \$18,000 for rental security deposits (Figure 3). The Program considers security deposits eligible relocation expenses, even though they are assets returned to tenants at the end of their leases (minus damages and other penalties).<sup>25</sup> There is no mechanism to recover the funds when the renters move and get their deposits back.

Some grantees took indirect paths to Vermont and had possessions sent in advance and stored prior to applying for the grants or relocating themselves. Four grantees spent \$3,380 for a total of 13 months of

storage, including one grantee who was reimbursed in 2019 for six months' storage in 2018. By comparison, the IRS caps deductions for moving-related storage expenses at 30 days.<sup>26</sup> A fifth grantee claimed to have moved in early January 2019 despite submitting moving receipts and internet bills to the contrary because s/he was on a family vacation until the new year. Another grantee simply moved to his/her Vermont vacation home after renting out a primary residence in another state.

Fewer than half the grantees received funds for non-relocation expenses. Fifty-three percent of software and hardware reimbursements went to three grantees (\$13,664). These grantees altogether purchased three high-definition monitors (one curved), an office printer, a 12.9" iPad Pro, a 27" iMac desktop, and one Alienware Aurora high-performance gaming desktop.

One grantee accounted for more than half the broadband reimbursements after s/he installed a 100-yard underground conduit for broadband cable. The Program paid for its installation and post-project landscaping. This was a long-term investment in the property that will be recouped by the grantee at sale and there is no indication that the State will be reimbursed down the road. The remaining reimbursements for broadband went to home internet bills, including one grantee's prepaid year of



<sup>24</sup> Program applicant survey responses.

<sup>25</sup> See: [9 V.S.A. § 4461](#).

<sup>26</sup> IRS [Publication 521](#) (2018), Moving Expenses (see Storage Expenses).

high-speed internet and router rental. The Agency chose to reimburse all broadband bills submitted by grantees, regardless of the length of time they covered.<sup>27</sup> Absent a policy about how many months of internet subscriptions can be approved, such decisions are inconsistent.

Few grantees sought reimbursement for co-working expenses. Ninety-five percent of these funds went to three grantees who each bought several months of membership to co-working spaces.

**Table 6: Reimbursed expenses<sup>28</sup>**

Metric	Relocation	Software / Hardware	Broadband	Co-working membership	Program Totals
<b>No. grantees</b>	65	24	27	5	68
<b>Mean</b>	\$3,405	\$1,076	\$320	\$844	\$3,823
<b>Median</b>	\$3,783	\$390	\$110	\$998	\$4,254
<b>Minimum</b>	\$66	\$37	\$20	\$105	\$401
<b>Maximum</b>	\$5,000	\$5,000	\$5,000	\$1,810	\$5,000
<b>Total</b>	<b>\$221,318</b>	<b>\$25,828</b>	<b>\$8,629</b>	<b>\$4,218</b>	<b>\$259,992</b>

Note. All financial figures are based on grantees per metric in the column headers. For example, that means that the medians used for relocation expenses are based solely on the 65 grantees who were reimbursed for relocation expenses.

The Agency asserts these reimbursements are eligible because the Program guidelines and supporting legislation are open to interpretation.<sup>29</sup> The legislation states that “qualifying remote worker expenses’ means actual costs a new remote worker incurs [from the four categories] that are necessary to perform his or her employment duties.”<sup>30</sup>

However, the Agency did not verify the actual costs necessary for grantees to perform their jobs. The Agency provided substantial periods of broadband service to entire households, routers to serve other computers in the home, and computers accessible to anyone in these households. Other expenses likely exceeded what is necessary to perform job duties, such as one grantee’s curved monitor and a high-performance gaming desktop. By failing to control for the non-employment value of eligible expenses, the Agency appears to have subsidized a higher quality of life outside of work for grantees and their households. Even though the law is vague in some respects, that doesn’t relieve the Agency of the responsibility of exercising prudent judgment when dispensing taxpayer funds.

The Agency also did not ask employers whether grantees’ expenses were job-related and, if so, whether these expenses could be reimbursed by existing company policies. It only asked employers whether they had reimbursed any expenses among the four expense categories. Most employers did not reimburse any expenses, presumably because there is no benefit to the company if a remote worker simply moves to another location.

<sup>27</sup> Email from Joan Goldstein to Geoffrey Battista, August 8, 2019.

<sup>28</sup> The SAO derived expenses from page 3 of each grantee’s Program Grant Agreement.

<sup>29</sup> Email from Joan Goldstein to Geoffrey Battista, August 8, 2019.

<sup>30</sup> See: [Act 197 of 2018](#).

Furthermore, the Agency did not consistently interpret its own Program guidelines:<sup>31</sup>

1. Grantees prior to July 1 must have been employed by businesses domiciled outside Vermont. One grantee worked for a non-profit organization with no digital footprint. The organization's address was a residence and meditation studio in suburban Washington, D.C. with no link to the organization. When questioned, the Agency noted it had verified that the organization was registered in Washington, DC. The SAO re-examined the application file and found this verification occurred months after the application was approved and shortly after the Agency received its initial round of questions from the SAO. The registration also listed a separate residential address than the one provided on the grantee's employer verification form, which the Agency later acknowledged. These inconsistencies raise concerns about the Agency's due diligence in verifying employment details.
2. Grantees after July 1, 2019 could be employed by businesses domiciled outside *and* inside Vermont. However, the Agency did not update application or Grant Agreement language for the 35 applications in the sample that were approved after July 1. The Agency attributes this error to a backlog of older applications submitted under the original program conditions. However, the 10 sampled grantees who applied after July 1 did not receive updated applications or contracts. This oversight compelled grantees to agree to terms contrary to Program criteria established by law. The Agency has since updated these documents.
3. One grantee signed his/her own employer verification form because s/he was the head of the firm. The Agency allowed this, even though no other grantees in executive positions signed for themselves. Allowing a grantee to sign as both employee and employer appears contrary to statute, which refers to "employees." If the applicant is both employer and employee, he/she is probably self-employed, which is not allowed. Moreover, in such cases, it would make it difficult for the Agency to independently verify if the claimed expenses were necessary for the job and/or whether the employer planned to reimburse the grantee for Program-eligible expenses.
4. Flights to Vermont are not an eligible relocation expense. However, the Agency made an exception for one grantee "so the infant child could sit on [the grantee's] lap during the necessary travel as opposed to driving a long distance in the car seat."

## Structural Flaws in the Program

The statute does not require the Agency to make any effort to determine whether grantees would have moved to Vermont without the grants. Moreover, as noted above, the requirement that applicants be residents at the time of application means that the State is giving grants to people who have already made the decision to relocate. This is a serious flaw and has undoubtedly resulted in wasted taxpayer funds.

Some incentive programs have "but for" clauses that require an applicant to attest that the grant is *the* deciding factor in the decision.<sup>32</sup> Such self-attestations can be challenging for auditors to verify. But, if the statute were changed to require some form of self-attestation, the Agency could collect information to determine whether an applicant planned to relocate to Vermont based on this incentive.

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<sup>31</sup> All references to Agency actions or explanations in the numbered items below are from emails from Joan Goldstein to Geoffrey Battista, August 8 and August 29, 2019.

<sup>32</sup> For example, applicants for business incentives from the Vermont Economic Progress Council must declare that they would not hire workers or make capital investments without state assistance.

For example, relevant information that could easily be verified includes: the timing of leases, security deposits, spouses' jobs, etc. This type of due diligence is prudent when dealing with taxpayer funds.

## Recommendations

If the Program were extended, the Legislature should require the Agency to take the following measures to improve performance and compliance:

1. Adapt the survey to confirm eligibility prior to grant approval (a form of “but for” due diligence), rather than just collect data on grantees for informational purposes;
2. Reconsider the decision to allow reimbursement for security deposits;
3. Develop metrics or procedures to determine the employment value of eligible expenses, such as maximum percentage values for reimbursement or reimbursement caps per expense type; and
4. Verify applicant and employer attestations prior to grant approval, as recommended by the State's Internal Control Standards.<sup>33</sup>

The SAO will continue to monitor the Program to ensure public funds are used efficiently and effectively. In the meantime, it welcomes Agency efforts to improve data collection and data quality. By collecting more precise data on grantees and households, the Agency can better demonstrate whether the Program is a wise investment for Vermont's taxpayers.

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<sup>33</sup> VT Department of Finance and Management. [“Internal Control Standards: A Guide for Managers,”](#) September 3, 2019. 15.

## **Appendix A: Method**

The State Auditor requested Program data from the Secretary of the Agency of Commerce and Community Development on July 14, 2019. The Agency hosted an entrance meeting for the project on July 17. During this meeting, Agency staff presented Program data and gave free access to the project's principal investigator to copy physical documents from 33 successful applications. The investigator drew data categories from one application to inform the evaluation's design. He returned to the Agency on July 24 to copy the remaining successful applications. That same day, the Agency furnished a spreadsheet of survey responses.

The investigator input application and survey data into a master spreadsheet with four column categories: demographics, employment, expenditures, and survey responses. He validated application data against receipts and other documents. He also conducted exploratory analyses of grantees' characteristics, careers, relocation trajectories, and expenditures. These analyses informed a series of questions for the Agency about eligible workers, eligible expenditures, and applicants for review.

The SAO submitted its first round of questions on August 2. The Agency responded to these questions on August 8. At that time, the SAO learned that the Agency had been permitted by Act 80 to begin processing new applications. The SAO requested access to the new applications, and the investigator returned to the Agency to copy documents on August 15. Agency staff provided survey responses for these applications the same day. The investigator submitted a second round of questions on August 22. The Agency responded to these questions on August 29. These questions and responses are available to interested parties.



## Appendix B: Management Response

**From:** Joan Goldstein  
**Sent:** Monday, November 4, 2019 4:08 PM  
**To:** Doug Hoffer  
**Cc:** Lindsay Kurrle, Andrew Stein, Geoffrey Battista  
**Subject:** Re: Remote Worker Grant Program Comment

Auditor Hoffer,

This is to acknowledge our receipt of the SAO's non-audit inquiry of the inaugural worker recruitment grant program (Remote Worker) commenced in 2019 pursuant to Act 197 (2018) and Act 80 (2019).

We appreciate the SAO's review and will give the recommendations contained therein their due consideration as we are tasked with administering subsequent worker recruitment initiatives that the Vermont legislature develops and enacts.

Sincerely,  
Joan