

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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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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Performance Audits	FY 18	FY 2019				FY 2020				FY 2021				FY 22
	4th Q	1st Q	2nd Q	3rd Q	4th Q	1st Q	2nd Q	3rd Q	4th Q	1st Q	2nd Q	3rd Q	4th Q	1st Q
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 - Oversight and regulatory differences									Dec. 21, 2020					
Independent Schools - Trends in students and public funding										March 30, 2021				
All-Payer Accountable Care Organization Cost Accounting										June 21, 2021				
Emergency Economic Recovery grant program (CRF)											Sept. 21, 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.
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State Auditor's Office: GAGAS Audits Published in Fiscal Years 2021 - 2023

Performance Audits	FY 2021			FY 2022				FY 2023			
	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. 14, 2022							
AHS: Health Care Provider Stabilization Grant Program		March 21, 2022									
Vermont Criminal Justice Council: Law Enforcement Training				Sept. 2, 2022							
Dept. of Corrections - Grievance procedures						Dec. 16, 2022					
Agency of Transportation - Paving progress performance							March 15, 2023				
Dept. of Disabilities, Aging, Independent Living (DAIL) - Long-term Care facilities							March 29, 2023				
Agency of Digital Services (ADS) - Project Management Performance								May 26, 2023			

Performance Audits	FY 2024															
	1st Q	2nd Q	3rd Q	4th Quarter												
				1-Apr	8-Apr	15-Apr	22-Apr	29-Apr	6-May	13-May	20-May	27-May	3-Jun	10-Jun	17-Jun	24-Jun
Public Utility Commission (PUC) - Time to render decisions + reporting			Nov. 27, 2023													
EB-5: Part 2 - The role of State government			March 28, 2023													
Agency of Commerce - CIP and CRRP grant programs																
Natural Disaster Hazard Mitigation																
Agency of Human Services - Blueprint for Health																

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.
Natural Disaster Hazard Mitigation	(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.
Agency of Human Services - Blueprint for Health	(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

See next page for Tax Increment Financing Audits

Performance Audits of Municipal Tax Increment Financing (TIF) Districts

32 V.S.A. § 5404a(l) "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."

TIF 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 Q	3rd Q	4th Q
Milton - Town Core		June 5, 2018											
St. Albans						May 28, 2019							
Winooski								Dec. 23, 2019					
Milton - North/South									Feb. 19, 2020				
Hartford												Dec. 30, 2020	

TIF Audits	FY 2021	FY 2022				FY 2023				FY 2024															
		1st Q	2nd Q	3rd Q	4th Q	1st Q	2nd Q	3rd Q	4th Q	1st Q	2nd Q	3rd Quarter													
												31-Dec	7-Jan	14-Jan	21-Jan	28-Jan	4-Feb	11-Feb	18-Feb	25-Feb	3-Mar	10-Mar	17-Mar	24-Mar	
Barre City		July 20, 2021																							
Burlington - Waterfront																									
South Burlington																									
Burlington - Downtown																									
Milton																									

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

See next page for Investigative Reports

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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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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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Other Reports	FY 2021			FY 2022				FY 2023		
	2nd Q	3rd Q	4th Q	1st Q	2nd Q	3rd Q	4th Q	1st Q	2nd Q	3rd Q
Dairy - Accounting of State spending for support & environmental mitigation			May 10, 2021							
Dept. of Labor - Workforce development performance				Sept. 29, 2021						
State of Vermont: Price variations for common medical services provided to state employees						Nov. 10, 2021				
Evaluation of the State's Annual Outcomes Report							Jan. 24, 2022			
Homelessness - Accounting of State Spending & Performance								July 28, 2022		
VT Community Broadband Board, CUDs, DPS, etc. - Broadband buildout										March 21, 2023

Other Reports	FY 23	FY 2024															
	4th Q	1st Q	2nd Q	3rd Q	1-Apr	8-Apr	15-Apr	22-Apr	29-Apr	6-May	13-May	20-May	27-Mar	3-Jun	10-Jun	17-Jun	24-Jun
Vermont Technical College - Dental Therapy Program			Sept. 22, 2023														
Vermont Ten-Year Telecommunication Plan			Sept. 29, 2023														
Executive Branch Rulemaking - Timing				Dec. 1, 2023													
Nurse training: Effectiveness of public incentives and other subsidies				Dec. 22, 2023													
UVM housing					March 11, 2024												
Dept.st, Parks & Recreation (ANR) - Land & Water Conservation Fund																	

Audit Objectives for Work in Progress

Dept. of Parks & Recreation (ANR) - Land & Water Conservation Fund	Teview of the State's administration of the Fund.
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See next page for Financial and Compliance Audits

State Auditor's Office: Financial and Compliance Audits

Financial & Compliance Audits	FY 2015		FY 2016		FY 2017		FY 2018		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. 29, 2015		Dec. 27, 2016		Dec. 21, 2017		Dec. 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, 2024		