

DOUGLAS R. HOFFER
STATE AUDITOR



STATE OF VERMONT
OFFICE OF THE STATE AUDITOR

TO: Senate Finance Committee
DATE: February 24, 2020
RE: Senator Brock statements regarding the State Auditor's Office

I was disappointed to hear that Senator Brock disparaged the work of the Auditor's Office during commentary on S.191 in Senate Finance last Friday.¹

Senator Brock appears to doubt our characterization of the Attorney General's Office (AGO) guidance. He stated, "the Attorney General obviously participated...in theoretically validating some of the auditor's findings, or so the auditor claims." [Emphasis added]

This is insulting. We sought guidance from the AGO and our conclusions are based on the AGO's legal opinions, which are in Appendix V of the St. Albans [audit report](#).

Senator Brock's statement, "certainly, in my opinion, a lot of the auditor's opinion is opinion," is misinformed and disrespectful. In fact, our conclusions are based on sufficient, appropriate evidence as required by Generally Accepted Government Auditing Standards (GAGAS). As we describe in the scope and methodology appendix of the St Albans report, this evidence included invoices, contracts, the City's TIF district accounting records, the City's original TIF district application materials, AGO legal opinions, and interviews with senior City and VEPC officials.

Senator Brock also stated, "whether or not [the report] follows generally accepted government auditing standards is open to debate." The Senator's assertion is baseless. Our team has consistently achieved the highest marks on peer review by vigilantly adhering to government auditing standards. This is an outrageous statement coming from a former state auditor, and it's offensive to those who are charged with the unpopular task of holding government accountable.

It's not clear to me how Senator Brock formulated his conclusions, but should he like to review the workpapers or speak to the audit staff, I invite him to do so. I extend this invitation to all members of the committee.

Respectfully,

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

Doug Hoffer
State Auditor

¹ Audio recording from the Legislature's copyroom.