



Vermont State Auditor

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2025 PERFORMANCE REPORT

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CALENDAR YEAR 2025 PERFORMANCE REPORT

Goal 1: Promote government accountability and improve the efficiency and effectiveness of state government through performance audits and reviews

Goal	Performance Measure	Target	CY 2025 Actual
1.a.	Number of performance audits (see note below)	5	5
1.b.	Average cost per completed audit (see note below)	\$200,000	\$140,715
	i. <u>Medicaid: AHS – Department of Vermont Health Access</u>	Fraud, Waste, and Abuse Vulnerabilities Remain as Steps to Address Program Integrity Were Not Always Taken	
	i. <u>Vermont Blueprint for Health – Agency of Human Services</u>	Blueprint Is Not Demonstrating Whether It Is Improving Health Outcomes or Controlling Health Care Costs	
	ii. <u>Winooski Downtown Tax Increment Financing District</u>	All Tax Increment Appropriately Used for Debt Payment; None Left to Send to the State Education Fund at Closure of TIF	
	iii. <u>Department of Health – Food & Lodging Program</u>	Food and Lodging Complaint Inspection Process Needs Improvements to Reduce Risks for Diners & Lodgers	
	iv. <u>Department of Public Service – Consumer Affairs and Public Information Division</u>	Complaints Were Addressed Within Expected Timeframes but Performance Measurement Had Flaws	

Comments:

1.a.	The number of audits reported includes portions of those initiated in 2024 but completed in 2025, as well as audits initiated in 2025 but not yet completed. We count only work done in 2025.
1.b.	The cost of performance audits ranged from \$43,586 (Winooski TIF) to \$244,314 (Blueprint). This reflects differences in scope and the time required to obtain and validate the necessary documentation.

1.c. Percent of audit recommendations implemented in Three Years						
2022	Short Title		# of Recs.	# of Recs. Partially or Fully	Three-year Target	Actual
22-02	ANR - Dept. of Environmental Conservation's Dam Safety		9	8 (4 Partial)	75%	89%
NA*	DOL – Protecting Personal Info.		9	5 (3 Partial)		56%
22-03	AHS – COVID: Of \$92.7m Reviewed, AHS Overpaid 17 Providers by \$7m	AHS	7	4		57%
		Leg.	1	0		0%
22-05	VT Criminal Justice Center – Internal Controls	VCJC	12	12 (3 Partial)		100%
		Leg.	(2)	NA**		NA
22-06	Corrections – Prisoner Grievances		10	7 (3 Partial)		70%
Total Three Years Out		48	36			75%

* Audit conducted by CLA under contract with the Auditor's Office.

** Recommendations subsequently deemed not applicable.

2024	Short Title		# of Recs.	# of Recs \ Partially or Fully Implemented	One-Year Target	Actual
24-01	Burlington – Downtown TIF	Burlington	10	10	50%	100%
		VEPC	2	2		100%
24-02	EB-5 - Assessment of the State's Role*		0	NA		NA
24-04	Vermont's State Hazard Mitigation Plan	AOA	2	1		50%
		Public Safety	3	2		67%
24-05	Dept. of Econ. Dev. – CIP & CRRP (grants)**	DED	(8)	NA		NA
		Leg.	(4)	NA		
24-06	Milton – Core TIF	Milton	6	4		67%
		Legislature	1	0		0%
Total One-Year			24	19		79%

* No recommendations.

**No additional funds allocated. Program discontinued.

Goal 2: Complete mandated financial audits on schedule

Goal	Performance Measure	Target	Fiscal Years
2.a.	Complete the audit of the State's Annual Comprehensive Financial Report (ACFR) by statutory deadlines	12/31	FY 25 - On time
2.b.	Complete the Single Audit by regulatory deadlines	3/31	FY 25 - On time