

**AGENCY ANNEX A2
OFFICE OF THE AUDITOR OF ACCOUNTS**

I. MISSION

To examine the financial statements of the funds to State government, and to establish, upon request, a uniform system of accounting and reporting for towns. To audit, or contract with independent public accountants, to conform with the requirements of the Federal Single Audit Act of 1984.

II. AUTHORITY

The authority of the Auditor of Accounts is set forth in Title 32 V.S.A. Chapter 3 and pertains to auditing the State's financial statements and providing assistance to the State's financial managers in their completing their reports.

With respect to emergency contingencies, the Auditor's Office adheres to the action plan outlined in the State's Emergency Procedures Guidelines issued and distributed by the Agency of Administration.

III. SITUATION AND ASSUMPTIONS

State agency and department heads and their staffs develop, plan and train to internal policies and procedures to meet preparedness, mitigation, response and recovery needs as identified in this plan including annexes, appendices, tabs and other supporting documents including the State Hazard Mitigation Plan. Training includes not only what may be accomplished within the agency but multi-level, interagency training and exercises to develop and maintain necessary capabilities.

The Auditor of Accounts of Vermont is elected for a two-year term at the same time and in the same manner as provided for electing other State Officers.

Presidential Declared Emergencies or Disasters within the State of Vermont will generate financial recovery assistance necessitating the involvement of the Auditor of Accounts, if required, under the Federal Single Audit Act of 1984.

The situation and assumptions in section ii of the Base Plan also apply.

IV. ORGANIZATION AND RESPONSIBILITIES

In cases of emergency, the Auditor's Office would function as an assisting agency, providing assistance to other agencies as requested. A copy of the Office's organizational chart is attached.

The Office of the Auditor of Accounts is an assisting agency to all state agencies and State Support Functions.

V. IMPLEMENTATION

This Annex will be implemented with the assigned responsibilities by means of direct coordination from the Commissioner, Department of Public Safety or Director, VEM with the Attorney General and/or upon the order of the Governor within the framework of the State Emergency Operations Plan (SEOP).

VI. ADMINISTRATION

The Auditor is responsible for the overall emergency response of the Office.

VII. CONTINUITY OF GOVERNMENT

In accordance with the provisions of title 20, “agency heads will in addition to any deputy authorized pursuant to law, designate by title three emergency interim successors and specify their order of succession. These designations shall, each year, be reviewed and revised, as necessary, to ensure their current status.”

Line of succession for the Office is as follows: