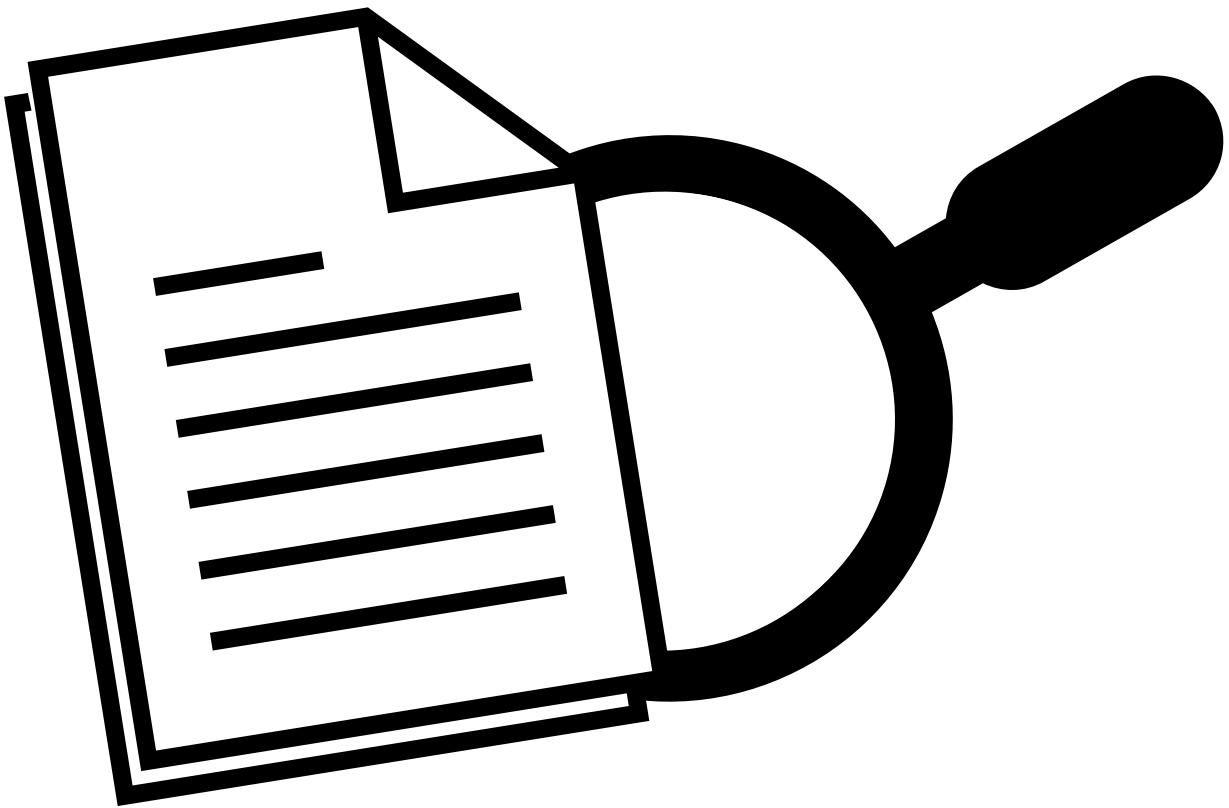




Vermont Sheriffs

July 8, 2026



Report 26-07

Mission Statement: The mission of the Auditor's Office is to hold State government accountable by evaluating whether taxpayer funds are being used effectively and identifying strategies to eliminate waste, fraud, and abuse.

This report is intended to inform citizens, policymakers, and State agencies. It is not an audit and is not conducted under generally accepted government auditing standards. Unlike an audit, which contains formal recommendations, this report includes information and possible risk-mitigation strategies.

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Table of Contents

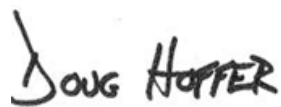
A Note from the Auditor	3
Introduction	4
Sheriff Oversight and Accountability.....	5
Historical Audit Findings.....	5
Conclusion	19
Objectives, Scope, and Methodology	19
Appendix I- Number of Audit Findings in Each County Since 2006.....	21
Appendix II- Number of State Transport Deputies Assigned to Each County.....	22
Appendix III- Allowed Uses of Contract Funds Retained by Sheriffs.....	23
Appendix IV- The Last Two Sheriff Impeachment Inquiries.....	24

A Note from the Auditor

A Sheriff is required to maintain professional and ethical standards as required by county, state, and federal agencies including the Vermont Criminal Justice Council (for certified Vermont law enforcement officers), the Vermont Ethics Commission, the Vermont State Auditor, the Vermont Department of State's Attorneys and Sheriffs (SAS), and other partner agencies.

Unfortunately, over the last several years there have been a number of incidents involving the inappropriate or possibly inappropriate conduct of some Sheriffs in Vermont. I would like to stress that the reported conduct of these individuals should not be considered a reflection of *all* Sheriffs. However, the incidents demonstrate the importance of oversight and accountability. Therefore, for the benefit of Vermonters, I asked my staff to describe how Vermont oversees its Sheriffs and holds them accountable, as well as how other states do the same. I also asked them to summarize the findings of the financial audits our office has been responsible for conducting since 2006.

Sincerely,



DOUGLAS R. HOFFER
State Auditor

Introduction

Each of Vermont's fourteen counties has its own sheriff's department. A sheriff's department (SD or department) is led by a sheriff who, per the Vermont Constitution, is elected to a four-year term in non-presidential election years (e.g., 2026, 2022, 2018, etc.). As a constitutional and elected officer, a Vermont Sheriff is responsible for establishing policies and procedures and/or ensuring compliance with those established by the Vermont Criminal Justice Council (VCJC); oversight and management of personnel, contracts for services, and multiple public and private funding streams and budgets; and providing law enforcement services in the county to ensure the welfare and safety of individuals and the general public. Before beginning any duties, an elected sheriff must take the oath of office. Pursuant to that oath, the sheriff must swear or affirm that the sheriff will faithfully execute the office of sheriff and will therein do equal right and justice to all persons, to the best of the sheriff's judgment and ability.

Departments are staffed by deputies and supporting employees who are primarily appointed by the sheriff. In Vermont, deputies can be either county deputies or transport deputies. County deputies are employed by the department and conduct law enforcement activities as allowed by their respective certifications. Transport deputies are state employees and assigned to the departments by the Department of State's Attorneys and Sheriffs (SAS). Transport deputies primarily serve three functions while on state time: 1) transport inmates, persons suffering mental illness, or juveniles to and from court, 2) perform civil processing, and 3) assist with the retrieval of personal property for individuals with a relief from abuse order. Generally, if a transport deputy is to be used for any other function, including contracted patrols, they must either be off the state clock entirely or taking some form of paid time off, other than sick leave.¹

As of April 28, 2026, Addison, Essex, Franklin, Grand Isle, Orange, and Windsor Counties did not have any assigned transport deputies (see Appendix II for more details about the number of transport deputies assigned to each county). Although an individual does not have to be certified by the Vermont Criminal Justice Council (VCJC)² to be the sheriff, they must be certified to supervise law enforcement activity. The SAS Executive Director³ stated that for this reason, Windsor County's transport deputies were reassigned after the VCJC suspended the sheriff's certification. Franklin County SD similarly lacks transport deputies because VCJC revoked the sheriff's certification. The SAS Executive Director explained that other counties lack state transport deputies due to various factors such as:

- the sheriff not wanting a transport deputy;
- prioritizing counties with higher trial frequencies and heavier court dockets; and

¹ We made a technical correction to this paragraph after the report was originally published to better align with [24 V.S.A § 290\(b\)](#), which allows the SAS Executive Director to direct transport deputies to perform other duties.

² Vermont has three levels of law enforcement certification, each with increasing training requirements and law enforcement responsibilities. Level III is the highest and Level I is the lowest, primarily held by part-time deputies conducting only activities related to security, transport, vehicle escorts, and traffic control.

³ The Department operates under the direction of the SAS Executive Director. The Executive Director is appointed by the executive committees of both the State's Attorneys and Sheriff's.

- county operational capacity.

The SAS Executive Director noted that while transport deputies are assigned to a “home” sheriff’s department, they can assist in all 14 counties as needed to meet current needs.

Funding

Departments receive funding from various sources, including the federal, state, the county, and through contracts for services. Contracted services include law enforcement and related services such as security, central dispatching for police, fire, or ambulance services, and centralized support services. Each funding source places limits on how the funds may be used. Vermont law allows the sheriff to retain up to five percent of the value of a department’s contracts and directed the SAS to establish parameters for how the “five percent” amount may be used. As of November 21, 2025, SAS developed a model compensation policy for sheriffs to adopt, which lays out how sheriffs may use these funds. See Appendix III for the allowed uses.

Sheriff Oversight and Accountability

Over the last few years, there have been a number of incidents involving the inappropriate or possibly inappropriate conduct of some of Vermont’s Sheriffs, ranging from sheriffs residing out-of-state to unusual financial transactions to criminal charges.

County	Year	Issue	Outcome
Windsor	2026	The sheriff was arrested on sexual misconduct charges.	Pending trial; VCJC suspended his law enforcement certification until it can hold further hearings on this issue.
Franklin	2024-2022	Prior to being elected as sheriff, he was charged with simple assault. Also, prior to his election, the sheriff, then acting as bookkeeper, paid the employer and employee contributions due to the state pension plan to himself instead of the plan.	VCJC permanently revoked his law enforcement certification; case dismissed after two hung juries; legislative inquiry did not recommend impeachment

See more below

County	Year	Issue	Outcome
Caledonia	2023	Audit found that prior to leaving office, the sheriff gave out \$402,000 total in bonuses, including to himself, without having a formal bonus policy in place.	<u>The Auditor's office informed the Legislature of the issue. Act 30 (2023)</u> required SAS to develop a policy on compensation that includes bonus payments for all Sheriff Departments to follow.
Orange	2023	VCJC determined that the sheriff assigned a deputy to investigations the deputy was unqualified to perform. After the sheriff lost the election that same year, independent auditors found that the financial records were not ready for audit, and the Department's accounting function was not operating effectively and consistently.	Received a written warning from VCJC for the deputy; the public accounting firm was unable to audit the last seven months before the sheriff left office.
Addison	2022	The sheriff was arrested on charges of sexual assault, domestic assault, and unlawful restraint.	Sentenced to two years of probation; VCJC permanently revoked his law enforcement certification.
Bennington	2022	The sheriff was reported to be living in Tennessee since 2020.	Did not run for re-election

While some sheriffs listed above chose not to seek reelection or were unelected, nothing in Vermont law requires a sheriff to vacate their office before the end of their four-year term unless they are impeached. Although an imprisoned sheriff is suspended from the office, they are able to reassume the position if they are released during their term of office. In comparison, deputies who commit offenses and lose their certification are prohibited from further employment in law enforcement. We found that although VCJC, SAS, and the State Auditor's office each work with the Departments to ensure that state funds are used appropriately, there is no real accountability for Sheriffs other than elections or impeachment for mismanagement, malfeasance, or criminal activity.

Unlike most state employees, sheriffs and other agency heads do not accrue leave. State policy instead allows sheriffs to take time off at their discretion and, regardless of the hours actually worked, report a standard 40-hour work week. Act 30 revised statute to require sheriffs to maintain a record of their own schedule, including work days, leave taken, and any remote work performed outside the sheriff's district for a period of more than three days. However, it does not provide guidance as to how this information should be documented or whether it should be submitted to anyone.

We surveyed the 14 sheriffs to determine how they keep their records and whether they regularly provide them to anyone. We received responses from all 14 sheriffs. Most used some sort of electronic logging, such as spreadsheets, electronic timecards, or

scheduling software to track their hours and leave. Five sheriffs reported using physical media such as paper timecards, printed calendar pages, logbooks, and journals to track the information. All responding sheriffs reported that they did not regularly submit the documents to any other parties, which is consistent with statute, but offers no meaningful oversight. Although one sheriff responded that the statute does not require them to provide the documents upon request, all 14 sheriffs provided us with the two most recent examples of leave taken and of remote work as per our request. Two of the sheriffs noted that SAS previously requested their timekeeping documentation and that they had provided it. One sheriff who had taken over the role in 2025 after the death of the previous sheriff was unaware of the requirement prior to our survey and indicated he would retain such information going forward.

Suggestion: Legislature revisit statute and determine whether Sheriffs should be required to submit their work schedule records to someone on a regular basis.

Vermont Criminal Justice Council

VCJC is responsible for investigating complaints against law enforcement officers (LEOs), including sheriffs and deputies, to determine if action should be taken against their certification. Per the VCJC Executive Director, there are three complaint categories.

1. **Category A** - Complaints related to criminal conduct by LEOs. This includes felonies committed on or off duty, a misdemeanor committed on duty that did not involve legitimate performance of duty, and certain misdemeanors committed off duty, including domestic assault, second offense driving under the influence, and stalking, among others.
2. **Category B** - Policy violations, such as failing to activate a bodycam or initiating a vehicle pursuit against policy.
3. **Category C** - Violations of VCJC processes, such as conducting responsibilities outside the scope allowed by their certification level.

If VCJC finds a complaint allegation to be true, they may take disciplinary action, up to and including revoking a certification entirely, which prevents someone from working as a LEO, although they can remain in office and manage the department. Lesser offenses may require additional training, a stipulation agreement, or simply a letter notifying the individual that a second offense will result in disciplinary action. The VCJC Executive Director explained that once an individual's certification is revoked, VCJC no longer has any authority over them, because they are no longer law enforcement officers. **While the revoked certification would prohibit a deputy from gaining further law enforcement work, Vermont statute does not require a sheriff to hold any law**

enforcement certification. However, the model compensation policy requires a reduction in the sheriff's salary⁴ based on the level of certification they possess.

- Level III results in full compensation.
- Level II requires a 10 percent reduction.
- Level I requires a 20 percent reduction.
- No certification requires a 30 percent reduction.

As of March 17, 2026, the sheriffs of Franklin and Windsor Counties lack any certification. As previously noted, a sheriff who lacks certification may not supervise law enforcement activities. Based on discussions with the VCJC Executive Director and SAS Executive Director, this limitation does not prohibit the sheriff from most administrative/managerial tasks, such as signing contracts, verifying time worked, scheduling, payroll, etc., but does limit their ability to perform some tasks. For instance, the VCJC Executive Director noted that a sheriff could perform the majority of a background check for a new hire but would not be able to run the criminal history check portion, while the SAS Executive Director noted that a decertified sheriff could not review professional misconduct complaints or use of force reports. These items go to VCJC for review. Additional examples of law enforcement activities given during a 2023 impeachment inquiry include patrolling, investigating, being privy to sensitive information, and managing evidence. The SAS Executive Director explained that these limits have not been tested in court, and that certain actions, such as going to a crime scene, may or may not be considered law enforcement activities.



SAS Responsibilities

Vermont law established the SAS in the 1980s. It is comprised of the fourteen State's Attorneys and the fourteen sheriffs. The State's Attorneys and the sheriffs each elect an Executive Committee of their members, who jointly appoint an Executive Director to prepare and submit all budgetary and financial materials and forms for state funds appropriated for all the state's attorneys and sheriffs. On a monthly basis, the Executive Director monitors each sheriff's transport budget and reports its status to the sheriff. SAS pays for the salary and benefits of the sheriff and any transport deputies and reimburses mileage and per diem for transports completed by county deputies. SAS also pays for certain other expenditures, such as Agency of Digital Services charges,

⁴ The base salary is established in [statute](#). As of July 13, 2025, the rate is \$116,014 of the sheriff of Chittenden County and \$109,627 for the other sheriffs.

postage, up to \$500 worth of books and periodicals if requested, two-thirds of the biennial audit costs, and in-state travel and meals for transport deputies and sheriffs.

SAS staff process and pay the invoices for transport deputy services. Although the courts reach out to their local departments directly to schedule transports, the Director of Sheriff Operations (DSO) steps in when there are no state or county deputies available for transport to ask the courts to prioritize the transports. The DSO position was created in Act 30 (2023) and was vacant as of April 28, 2026.⁵ Among other things, the DSO

- ensures coordination and efficiency of State Transport Program services;
- assists with data collection for collective bargaining, legislative work or initiatives, and other reports;
- recommends policies and best practices to be included in standard operating procedures, manuals, and policy manuals; and
- provides recommendations for SAS to provide better oversight and support.

The DSO's responsibilities are currently fulfilled by the SAS Executive Director and SAS Director of Operations and Labor Relations.

State Auditor Responsibilities

The State Auditor's office is responsible for contracting with CPA firms for biennial audits of the sheriffs' offices. The office also provides voluntary educational opportunities to county, municipal, and school district officials with fiduciary responsibilities, including sheriffs' departments, through periodic trainings with its financial audit contractor.

Legislature Responsibilities

The House of Representatives has the authority to charge a sheriff with wrongdoing and then the Senate may hold a hearing to decide if the charge is to be upheld and the person removed from office and barred from holding office in the future.⁶ This process is called impeachment, and it is rarely used. Appendix IV contains more details on the two most recent Sheriff impeachment inquiries.

Remedies in Other States

To evaluate removal options used across the United States, we researched the other 49 states. We reviewed state statutes, constitutions, secretaries of state websites, and news articles to assess

- whether law enforcement certification is required for sheriffs;

⁵ As of June 2, 2026, the SAS is actively recruiting for the position. According to the SAS Director, they have received some applications and are going through the recruitment and interview process.

⁶ Chapter 2, Section 57, of the Vermont Constitution grants the House of Representatives the power to order impeachment of a sheriff on a vote of two-thirds of its members. Section 58 grants the Senate the power of trying and deciding on the impeachment, with a conviction requiring a vote of two-thirds of its members.

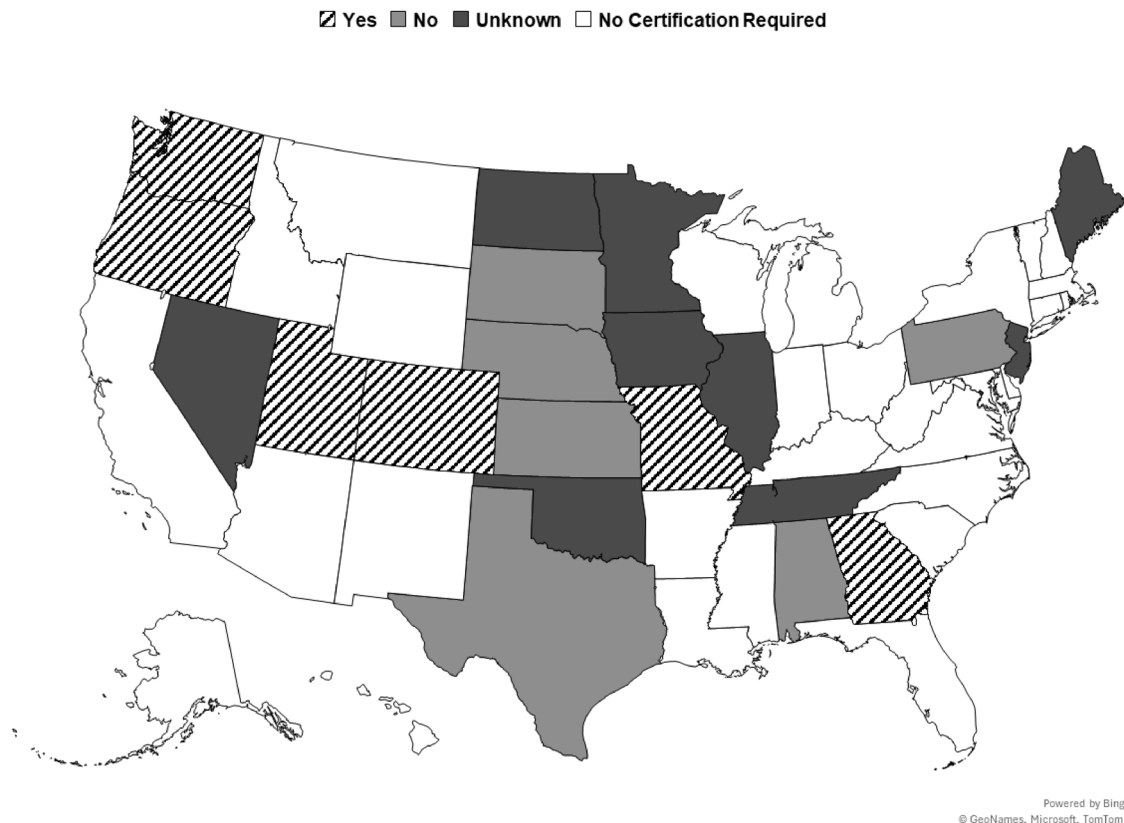
- if certification is required, does a sheriff vacate the office if it is revoked;
- whether a governor can remove a sheriff;
- whether a sheriff can be impeached by the state legislature;
- whether a sheriff can be removed through a recall election; and
- if other methods of removal exist.

This section is based solely on our research. Because we did not consult with legal counsel from each state to confirm our understanding, it is possible that we may have included a state in a subset to which they do not belong or left a state out of one to which they did. We do not believe this possibility impacts our overall findings.

Law Enforcement Certification

We found that 21 states require a sheriff to have the state's law enforcement certification, either at the time of election or within a set amount of time after taking office, typically one year or less. Of these, six states vacate the office if the certification is revoked or if it is not earned within the specified time. We found evidence through news stories that six states do not remove a sheriff solely because their certification is revoked. For the remaining nine states, we were unable to find evidence to support either possible outcome.

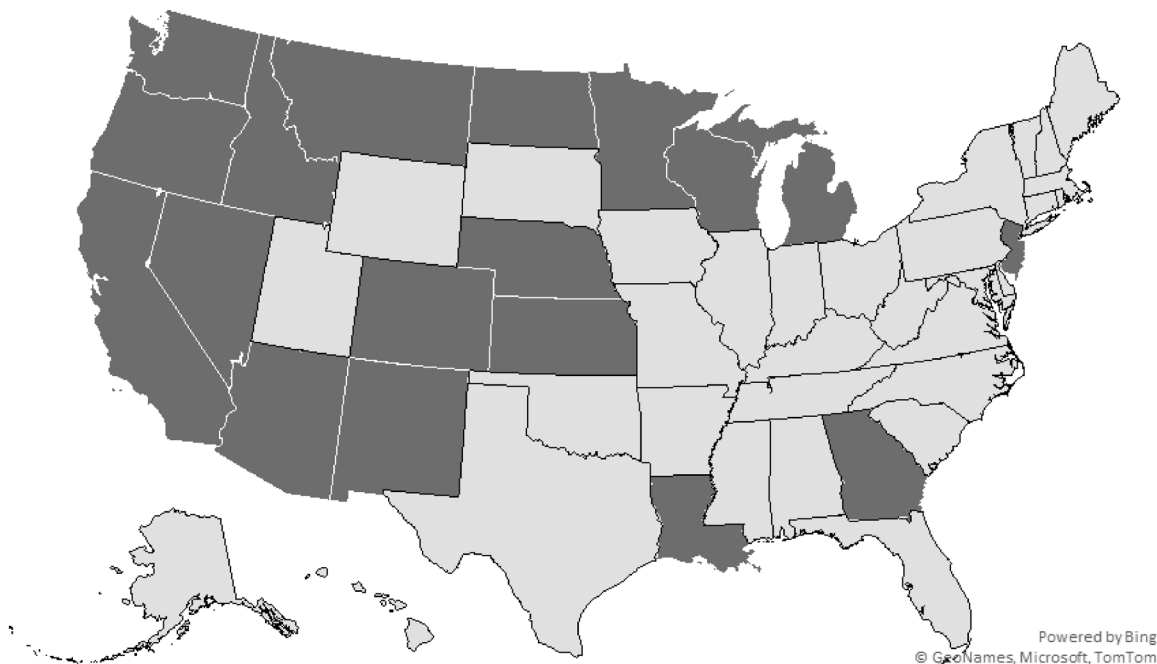
Removal of Sheriff If Certification Is Revoked



Recall Elections

We found that 18 states allow recall elections to remove a sheriff. A recall election is a citizen-led effort that typically begins with the collection of signatures. If the required number is collected within a set timeframe and verified, an election is held for the office. If the sheriff wins the recall election, they remain in office for the remainder of their original term. If the sheriff is recalled, states have various processes to arrive at a new sheriff.

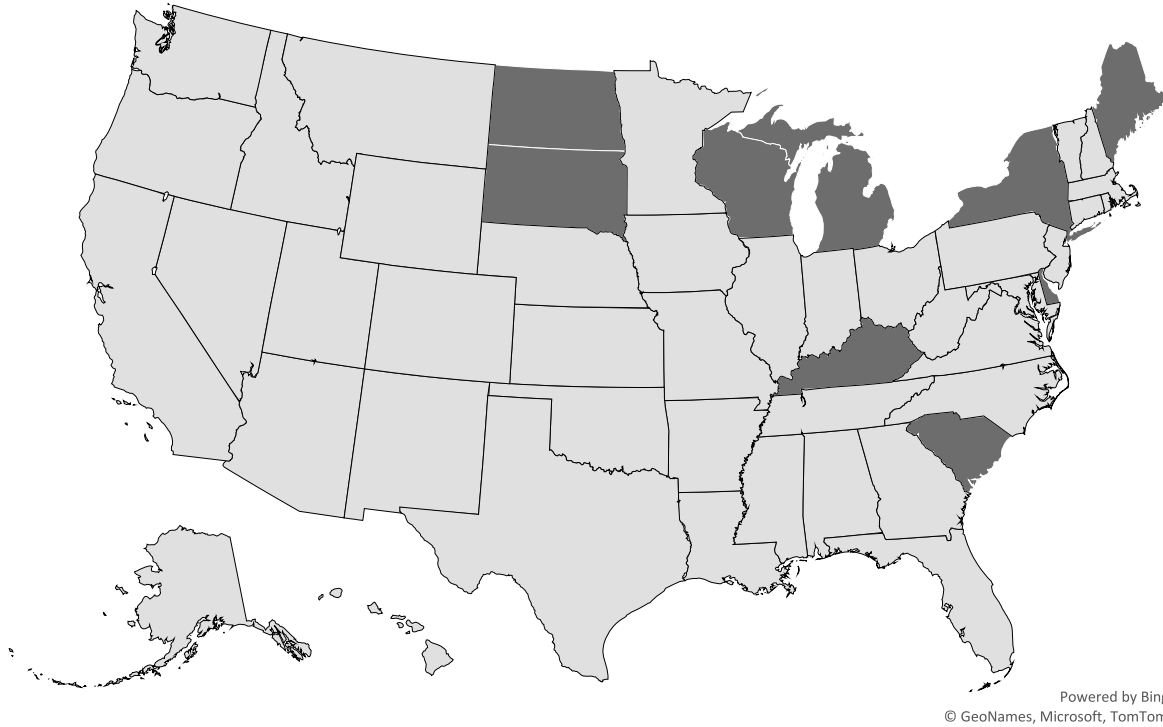
Recall Elections Allowed for Sheriffs



Removal by Governor

We found that nine states allow the governor to remove a sheriff, but the process varied by state. In Delaware the governor acts on the advice of the state legislature, while in Maine they act on a request from the relevant county commissioners. In Kentucky, New York, South Dakota, and Wisconsin, the governor files written notice against the sheriff with a hearing to follow. Michigan and North Dakota governors can remove sheriffs based on evidence submitted to them that the individual is guilty of specific offenses outlined in their respective statutes, such as official misconduct, willful neglect of duty, extortion, habitual substance abuse or drunkenness, or malfeasance. South Carolina declares the office vacant through executive order.

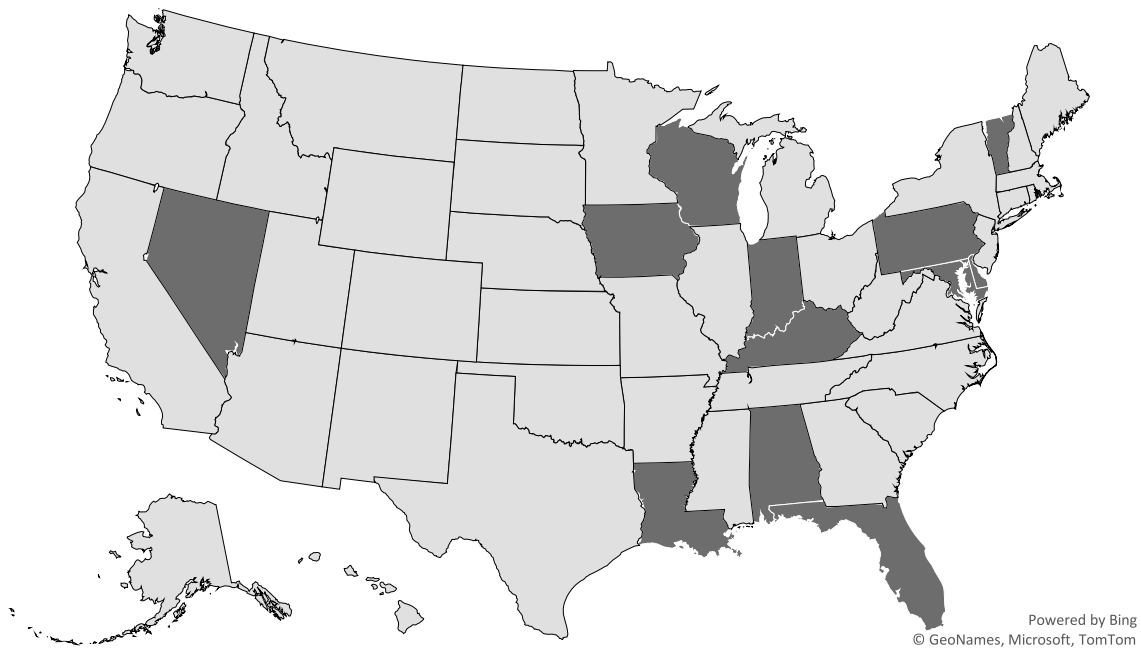
Removal by Governor



Impeachment

We found that 12 states include the sheriff among their impeachable offices, including Vermont.

Impeachment of Sheriffs Allowed

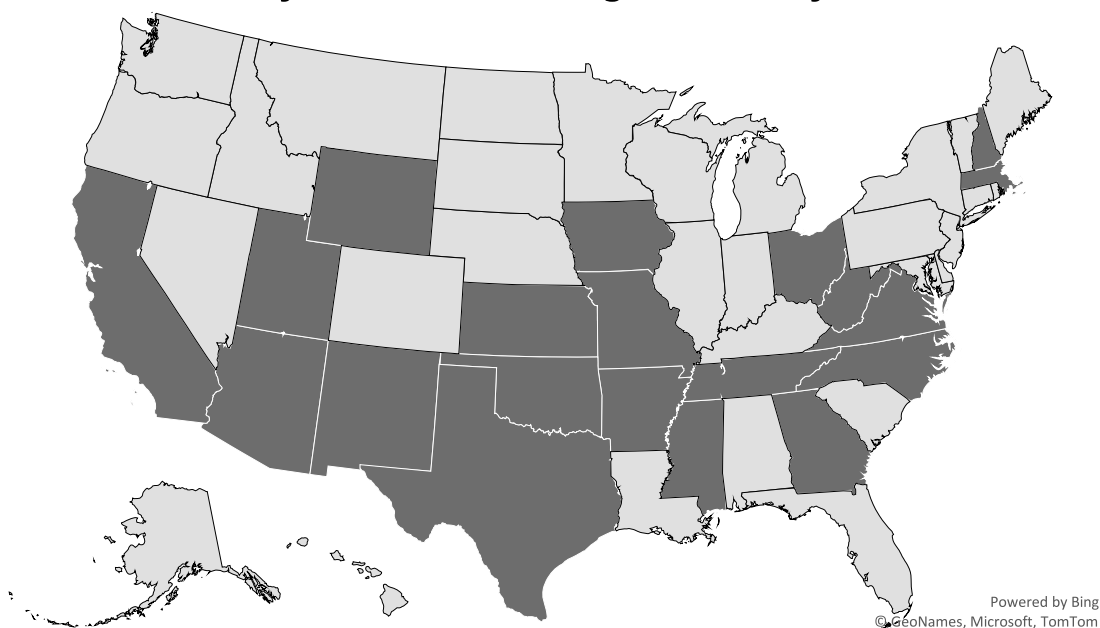


Other Removal Methods

We found that 20 states had other methods to remove sheriffs from office. The most common method was a petition to remove with a removal hearing. Most hearings occur before a judge, but at least two states, New Mexico and Wyoming, have jury trials. In Arkansas, the relevant State Circuit Court has the ability to remove any county officer for incompetence, corruption, gross immorality, criminal conduct, malfeasance, misfeasance, or nonfeasance, while the relevant district court can remove a sheriff in Iowa. In Massachusetts, the state's Supreme Judicial Court has removal power. Other court-based removals used around the United States included writs of quo warranto⁷ and ouster suits.⁸

Arizona, California, and New Hampshire have County Boards of Supervisors or County Commissioners that are able to remove elected county officials, such as a sheriff.

Removal by Court Proceedings or County Boards



Historical Audit Findings

Vermont law requires the State Auditor's Office (SAO) to adopt and sheriffs to comply with a uniform system of accounts, controls, and procedures for the departments. The accounting system must accurately reflect the receipt and disbursement of all funds by the department, the sheriff, and all employees of the department. For each sheriff's

⁷ A writ of quo warranto is used to challenge a person's right to hold office.

⁸ An ouster suit is used under a state's ouster laws, where applicable, which allow an official to be removed for things like malfeasance or neglect of duty.

department, the law further requires SAO to retain a CPA firm to conduct an audit of their financial systems, controls, and procedures every two years. The final report is provided to SAO, the relevant sheriff, and the relevant assistant judge(s).

We reviewed all audit reports performed by SAO contractors from 2006 through 2025 and grouped the audit findings into four categories: accounting standards, internal controls, errors and lack of financial knowledge, and general management-related issues. Each finding further belonged to one of the issue areas noted below.

Accounting Standards

Accounting standards findings were issued when a department prepared their records for specific areas in a way that was incompatible with the GASB Accounting Standards,⁹ such as recording a July 2021 expense in FY 2021 instead of FY 2022 or not properly recording a vehicle purchase in accordance with the department's policy. This category comprised 42 percent of the individual findings. Since 2019, 12 of 14 departments have had at least one finding related to accounting standards.

Issue Areas: Bonuses, capitalization, depreciation, fiscal period, financial reporting errors, payroll, GASB standards, and stale items¹⁰

Internal Controls

Internal control findings were issued when a department lacked sufficient internal controls to ensure that transactions were completed properly, such as requiring documentation for bill payment or separating accounting functions, such as authorization and recordkeeping, between individuals. This category comprised 40 percent of the individual findings. Since 2019, 10 of 14 departments have had at least one finding related to internal controls.

Issue Areas: Approval, formal scheduling, management override of controls, policies and procedures, reconciliation, segregation of duties, and supporting documents

Errors and Lack of Financial Knowledge

Errors and lack of financial knowledge findings were issued when accounting staff made an error on specific transactions or had an overall lack of knowledge of accounting standards. This was demonstrated by issuing invoices without a payee, not closing the fiscal year, not billing contracts at the correct rate, not accruing payroll-related liabilities, and not properly recording and accruing a line of credit, among others. This category comprised 8 percent of the individual findings. Since

⁹ The Governmental Accounting Standards Board (GASB) maintains the accounting and financial reporting standards to be used by state and local governments.

¹⁰ Stale items is an accounting term referring to dated checks that have passed their expiration date without being deposited. This includes both checks an entity has received but not deposited and those it has issued but which the recipient has not deposited. Banks are not required to process checks that are more than six months old.

2019, 4 of 14 departments have had at least one finding related to errors or lack of knowledge.

Issue Areas: Human errors, overall lack of financial statements knowledge

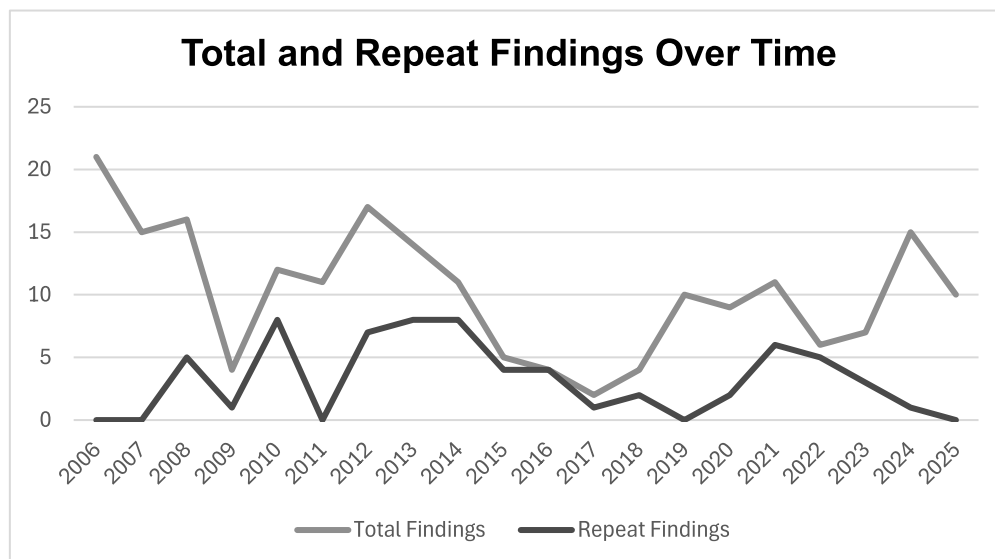
Management-Related Issues

Management-related findings were issued when management did not adequately ensure that the accounting function was operating properly. This was demonstrated by situations like excessive adjusting entries required during the audit, notes receivable not being collected, poor grant management, significant operating losses, liquidity concerns, and overall financial statements not being produced in accordance with U.S. GAAP. One former sheriff received findings related to their own fraud and abuse of department funds. This category comprised 10 percent of the individual findings. Since 2019, 5 of 14 departments have had at least one finding related to general management.

Issue Areas: General financial management, liquidity, and malfeasance

We found that 32 percent of the individual findings were repeat findings (65 of 204 total findings). A repeat finding is noted when an issue flagged on the prior audit is still occurring at the same entity during the next audit period. Repeat findings have been declining over the last five years.

Our analysis showed that after the initial round of audits in 2006 and 2007, audit findings peaked in 2012 and improved until 2017. However, overall, findings have increased since 2018. Additionally, the number of findings from 2022, 2024, and 2025 are likely underreported, as the SAO contractor was unable to complete audits at Franklin County (2022 and 2024) and Windsor County (2025) due to the deficient state of their financial recordkeeping.



Most Prevalent Audit Findings

We analyzed the individual findings to determine how frequently they occurred among all audits. We have provided summaries of and suggestions for the six most prevalent findings below.

Inaccurate Fiscal Period Recognition

Recording items in the wrong fiscal period was the most prevalent individual finding (sometimes as a repeat finding), occurring in 13 percent of all audits. When revenue or expenses are recorded in the wrong period, it could understate or overstate the associated account(s) and net income on the financial statements. GASB requires entities to use accrual accounting, rather than cash accounting. Cash accounting is likely how most of us record our own income and spending. For example, we may be paid from our job on a delay, such as receiving our pay this Friday for hours worked last week. When our paycheck is deposited into the bank account, we will have earned our income for the pay period, rather than earning each day separately as we worked it. Similarly, when we pay last month's electric bill tomorrow, only then will we consider that money spent. However, governments generally use some form of accrual accounting to record income when it is earned and expenses when they incur, irrespective of when the cash is received or spent.

Suggestion: Sheriffs should ensure that accounting and/or bookkeeping staff are aware of the requirement to report operations through accrual accounting and understand when expenses and revenues should be recorded. SAO has published a uniform accounting manual for use by sheriffs' departments, which explains when to recognize specific accounts throughout the year and how to convert non-accrual accounts for reporting when they are needed to address other statutory requirements.

Lack of Segregation of Duties

Certain functions - the approval, accounting, and custody roles - should be split among multiple individuals to ensure that one person does not have full control over accounting transactions. This is called *segregation of duties* and helps to prevent fraud, waste, and abuse of funds.

In a large department, these roles may be easy to split among three (or more) individuals. Typically, the sheriff or his or her designee would have approval authority over a purchase. One staff member would be responsible for issuing the check for the purchase, while another would record the payment. When receiving payments, at least one staff member would open the mail and log the payments received, a second would record the receipt of payments in the accounting system, and a third would deposit the funds at the bank. The mail log, receipts, and deposit slip could be compared at a later time to ensure all received checks were recorded and deposited.

In smaller departments, this division often becomes more difficult. The sheriff may be in the field and unable to approve transactions, or the department may only have the funding to support one office worker, who then handles all steps in the payment issuance and receipt processes.

SAO contractors found segregation of duties deficiencies in 13 percent of all audits, with 10 of 14 departments having at least one such finding.

Suggestion: Some functions do not necessarily require an accounting background, such as opening and logging the mail or taking the deposit to the bank. This means smaller departments could use other staff members in the process, while their accounting or bookkeeping staff handle the accounting responsibilities. If duties genuinely cannot be segregated among employees, it is imperative that the sheriff develop and implement a strong review function of all transactions to increase the likelihood that any errors or fraudulent activity are identified and corrected.

Capitalization

Capitalization is an accounting practice that allows an entity to spread the cost of high-ticket items across the useful life of the item on its financial records. The departments with findings each had a policy requiring the capitalization of any asset with a value greater than \$1,000 but did not always follow it. Capitalization issues occurred in 9 percent of the audits, with 8 of 14 departments having at least one such finding.

Suggestion: The sheriff should ensure that their staff follows the capitalization policy when accounting for assets. The sheriff should also consider working with their accounting staff to determine if the capitalization policy still meets the department's needs and revise it if it does not.

Supporting Documentation and Approval

Obtaining and retaining supporting documentation for all transactions helps entities ensure that all transactions are valid and necessary. Such documentation may include timesheets for payroll, contracts detailing services to be provided for municipalities, receipts or invoices for purchases, or proof that a related-party transaction occurred under terms similar to an arm's length transaction.¹¹ Issues with supporting documentation occurred in 9 percent of the audits, with 11 of 14 departments having at least one such finding.

¹¹ An arm's length transaction occurs between two unaffiliated entities with roughly equal bargaining power. Related-party transactions should be documented to show that it occurred under similarly favorable terms to an arm's length transaction to avoid situations in which the cost is higher or revenue is lower due to the relationship between the parties.

A related issue was a lack of documented approval. Similar to the supporting documentation noted above, a documented approval helps ensure that transactions are valid and necessary. In smaller departments with a more informal environment, permission may be given verbally but not documented. However, a verbal authorization is not as secure as a written one. Issues with approval occurred in 8 percent of the audits, with 6 of 14 departments having at least one such finding.

Suggestion: Approval may be documented as simply as a signature from the authorizing party on the supporting documentation (timesheet, invoice, etc.). Establishing a procedure in which accounting staff do not issue payment without support and approval lowers the risk that unnecessary or fraudulent costs are paid. A strong review procedure also lowers this risk by having a second party verify that all issued payments have proper support and approval.

Lack of Reconciliations

Things like human or system errors and fraud can cause an entity's accounts to be inaccurate. Reconciliations are a type of review used to ensure that all transactions are properly and accurately accounted for by comparing accounts and balances to external or supporting documentation such as bank statements and invoices.

Findings related to a lack of reconciliations occurred in 9 percent of audit findings, with 11 of 14 departments having at least one such finding. While some findings were for a total lack of reconciliations or for partial reconciliations, the auditors also noted situations in which departments performed reconciliations but did not take action on issues identified, such as outstanding transactions that were at least six months old.

Suggestion: While reconciliations may seem cumbersome to perform throughout the year, identifying problems early keeps them from compounding into larger problems for the entity. Regardless of the schedule of reconciliation, departments should react to any problems identified right away.

Conclusion

The elected nature of the sheriff's office makes it difficult to enforce oversight in Vermont. While most sheriffs do not engage in behavior that warrants or potentially warrants removal, those that do can leave their county's residents with financial shortfalls, a lack of trust in the department, or a department led by someone who cannot fulfill all responsibilities of the office. The research we present in this report details how other states hold sheriffs accountable and provides useful models should the Legislature conclude that Vermont's status quo is insufficient to safeguard the integrity of these vital offices.

Objectives, Scope, and Methodology



Objectives

The first objective of this project was to explain how Vermont oversees and holds Sheriffs accountable for fraud, financial mismanagement, and criminal violations, as well as provide a snapshot of the methods other states use to hold their sheriffs accountable.

The second objective of this project was to provide a summary of historic audit findings from the biennial audits completed by the State Auditor's contractors from January 1, 2006, to December 31, 2025.



Scope

The scope of this project included biennial audits completed by the State Auditor's contractors from January 1, 2006, to December 31, 2025.



Methodology

We reviewed Vermont Statutes Annotated to determine what responsibilities the State Auditor's office, the Department of State's Attorneys and Sheriffs, and the individual sheriffs have to ensure that state funds are used appropriately. We reviewed the Vermont Constitution to determine what avenues exist for sheriffs to be removed from office. We reviewed the Vermont Sheriffs Association Uniform Accounting Manual to obtain an understanding of the accounting policies sheriffs should have in place.

We interviewed the then-Principal Assistant at SAS to obtain an understanding of how SAS supports sheriffs' departments and to gain information regarding known or suspected malfeasance by current or former sheriffs. We interviewed the Executive Director of the Vermont Criminal Justice Council (VCJC) to obtain an understanding of how VCJC receives, investigates, and responds to complaints against sheriffs and deputies. We spoke with the SAS Executive Director and the VCJC Executive Director

to obtain clarification on what actions a decertified sheriff can take in the course of managing their department.

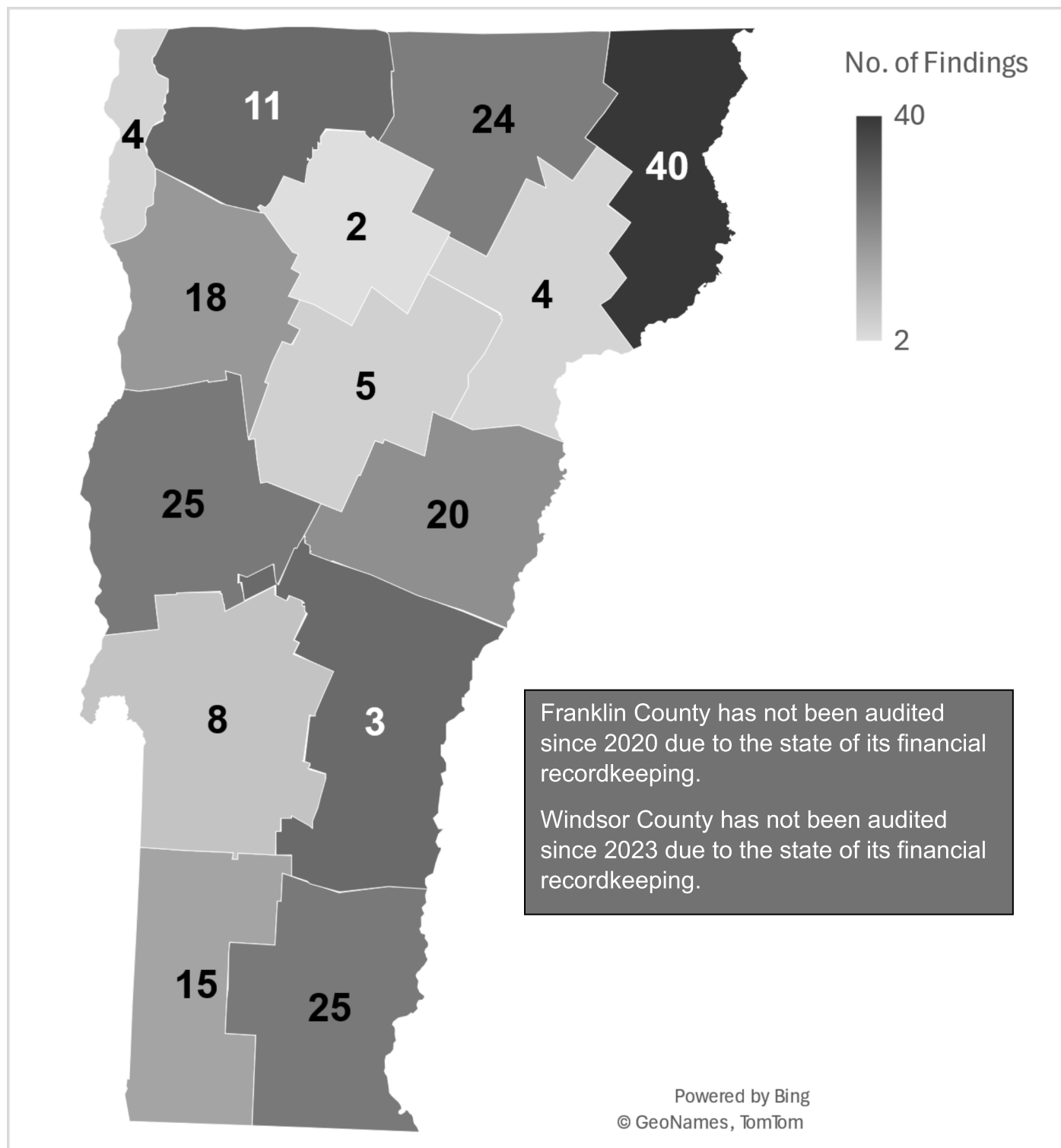
We obtained the full list of complaints VCJC received from January 1, 2019, through February 12, 2026, including finding results when available. We reviewed the lists to assess how many complaints were received against sheriffs and their deputies and what actions VCJC took in response.

We reviewed SAO records to determine whether biennial audits have been completed as required since fiscal year 2006. With exceptions for Franklin and Windsor Counties, each sheriff's department received biennial audits. Based on discussions with the State Auditor and the Deputy State Auditor, the contracted CPA firm was unable to complete the last two biennial audits for Franklin County (2022 and 2024) due to potential fraud and incomplete records at the department. The CPA firm was similarly unable to complete the last biennial audit for Windsor County (2025) because the county did not provide sufficient information to proceed with the audit. We analyzed the audit findings for themes across the various departments.

We conducted internet-based research to determine how sheriffs are held accountable across the United States. This included reviewing other states' statutes, constitutions, and secretaries of state websites, as well as local news articles.

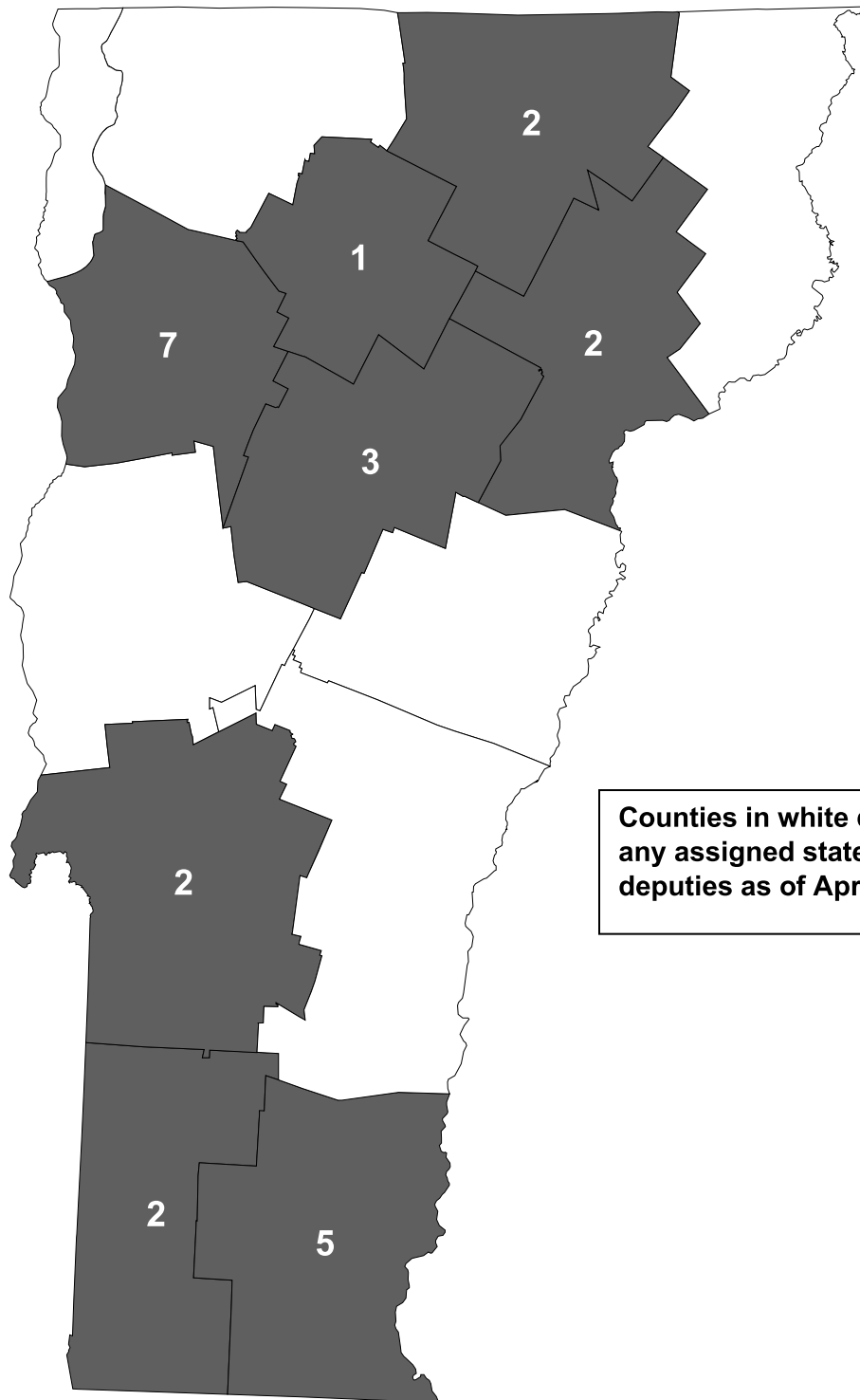
Appendix I

Number of Audit Findings in Each County Since 2006



Appendix II

Number of State Transport Deputies Assigned to Each County



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Appendix III

Allowed Uses of Contract Funds Retained by Sheriffs

- Additional compensation for the sheriffs themselves, up to total compensation equivalent to the highest paid Vermont State Police major;¹²
- additional compensation for department staff of not more than 35 percent of their annual salary, which must be made through the formal payroll system;
 - for transport deputies who also work for the department as county deputies, only their county payroll may be considered when calculating the 35 percent maximum;
- annual costs for employer-sponsored programs for staff, such as health insurance, dental insurance, life insurance, retirement, and long-term disability insurance.
- recruitment of staff, including a sign-on bonus up to a maximum determined annually by the SAS;
- recruitment of staff through the purchase of up to two years' time cost in their current retirement system;
 - this must be approved by the SAS Executive Director and Director of Sheriff Operations (DSO) before award;
- an employee emergency care fund to pay up to \$3,000, to be paid through the standard payroll system; and
- operational costs.

¹² SAS will use the salaries reported on the payroll report immediately preceding September 15th each year to determine the maximum.

Appendix IV

The Last Two Sheriff Impeachment Inquiries

The most recent impeachment occurred in 1976, with the impeachment of Washington County Sheriff Malcolm M. Mayo. Sheriff Mayo was impeached for falsifying reports and documents; for failure to perform the functions of the office by ordering his staff not to cooperate with other law enforcement agencies, conduct patrols, initiate criminal cases, or issue traffic citations until further notice; and for breach of duty as a peace officer for three instances of unspecified behavior.¹³ The Senate acquitted Sheriff Mayo.

During our project scope, there was one impeachment inquiry. The House of Representatives formed a special committee on March 16, 2023, to consider the impeachment of Sheriff Grismore of Franklin County, as well as a state's attorney from the same county for unrelated offenses. The state's attorney resigned on August 22, 2023, but Sheriff Grismore did not.

The committee considered five potential grounds for impeachment: use of excessive force; law enforcement decertification; performance of the SD's law enforcement contracts with municipalities; his calculation of his own overtime while serving as both bookkeeper and deputy; and his self-issued and signed checks for his own retirement contributions while serving as both bookkeeper and deputy.

The committee found that none were sufficient grounds for impeachment. The first two were related to conduct occurring prior to the election and were well-publicized, yet voters elected Sheriff Grismore. For the third, only two contracted municipalities reported any concerns with the contracts. The concerns reported were for fewer patrol hours than contractually obligated due to understaffing. However, the municipalities were only billed for hours received, and the understaffing began prior to his term. For the fourth, a CPA firm hired by the committee found that the overtime was reasonable and legally appropriate.

For the last, the committee could not discern whether the behavior was approved by then-Sheriff Roger Langevin, as the two men gave conflicting testimony. Sheriff Grismore paid himself the employer and employee portions of the retirement contribution, totaling \$16,550.14, rather than submitting it to the state's retirement plan as legally required. He stated that Sheriff Langevin had approved the payments. However, Sheriff Langevin stated that he only approved the retirement calculations, not a direct payment, and that he had asked Sheriff Grismore (then acting as the bookkeeper) to look into whether sheriff personnel could leave the state plan.

One payment occurred after the retirement program director informed Sheriff Grismore in writing that department personnel could not withdraw from the state plan (i.e., he could not receive the retirement payments directly to invest or spend as he pleased). As of the date of the special committee's report, Sheriff Grismore had not repaid the

¹³ The [Special Committee on Impeachment Inquiry report](#) dated April 2024 did not specify the behavior involved, only that Sheriff Mayo "engaged in conduct that breached his duty to preserve the peace and suppress unlawful disorder" (p. 12). A [Vermont Public article](#) from February 2, 2018, suggests that he assaulted a bar patron, asked at least one deputy to plant evidence, and threatened individuals.

department, although the department itself had to pay the state plan \$20,232.02 for the missing funds. The report ends by noting that although the committee did not recommend impeachment, it felt that Sheriff Grismore was “doing Franklin County a disservice by remaining in office.”