

COMMONWEALTH OF VIRGINIA  
SINGLE AUDIT REPORT  
  
FOR THE YEAR ENDED  
JUNE 30, 2023

Auditor of Public Accounts  
Staci A. Henshaw, CPA  
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# AUDITOR'S SECTION

## EXECUTIVE SUMMARY

The results of our **financial statement audit** of the Commonwealth of Virginia for the year ended June 30, 2023, are summarized as follows:

- we issued an unmodified opinion on the basic financial statements;
- we found certain matters that we consider to be material weaknesses or significant deficiencies in internal control over financial reporting; and
- we identified instances of noncompliance or other matters required to be reported under Government Auditing Standards related to the basic financial statements.

The results of our **single audit** of the Commonwealth of Virginia for the year ended June 30, 2023, are summarized as follows:

- we issued an unmodified opinion on the Commonwealth’s compliance with requirements applicable to each major federal program, except for:
  - Assistance Listing Number (ALN) 93.499 Low-Income Household Water Assistance Program, for which we disclaim an opinion; and
  - ALN 93.558 Temporary Assistance for Needy Families, which we modified for Reporting;
- we found certain matters and instances of noncompliance with selected provisions, which are required to be reported in accordance with the Uniform Guidance, 2 CFR Part 200;
- we found certain matters that we consider to be material weaknesses or significant deficiencies in internal control over compliance; and
- we issued an opinion that the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the financial statements as a whole.

Our audit findings, along with a summary of the views of officials, are reported in the accompanying “Schedule of Findings and Questioned Costs.” Consistent with prior years, unabridged views of responsible officials concerning audit findings are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). Additionally, Management’s Corrective Action Plan will be available from the Federal Audit Clearinghouse website and the Virginia Department of Accounts’ website at [www.doa.virginia.gov](http://www.doa.virginia.gov).



# Commonwealth of Virginia

*Auditor of Public Accounts*

Staci A. Henshaw, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

February 13, 2024

The Honorable Glenn Youngkin  
Governor of Virginia

Joint Legislative Audit  
and Review Commission

We are pleased to submit the [Commonwealth of Virginia Single Audit Report](#) for the fiscal year ended June 30, 2023.

This report contains our:

- report on internal control over financial reporting and compliance;
- report on compliance for each major federal program;
- report on internal control over compliance;
- report on the Schedule of Expenditures of Federal Awards; and
- resulting Schedule of Findings and Questioned Costs.

Additionally, this report contains management's:

- Summary Schedule of Prior Audit Findings; and
- Schedule of Expenditures of Federal Awards, with footnotes.

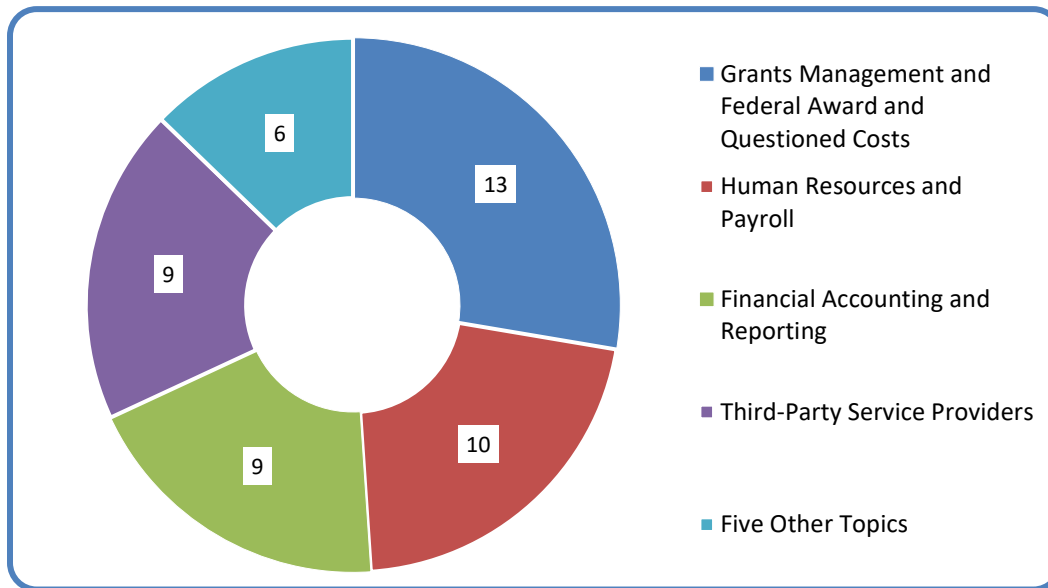
The Commonwealth's [Annual Comprehensive Financial Report](#) for the year ended June 30, 2023, and our report thereon have been issued under separate cover.

As in previous years, we included two listings of all findings in Appendix I of this report. The first list organizes all findings by topical area, and the second list organizes all findings by the applicable entity. Additionally, because information security findings are a substantial number of the Commonwealth's findings, we continue to provide additional information about these findings. The Commonwealth's Information Security Standard, SEC 501 (Security Standard), adopts the Information System Security Control Families (families) from the National Institute of Standards and Technology (NIST). The Security Standard uses these families to organize the controls that the Commonwealth is required to apply to its information systems. According to NIST, a family contains security controls related to the general security topic of the family. Security controls may involve aspects of policy, oversight, supervision, manual processes, actions by individuals, or automated mechanisms implemented by information systems and devices.

Chart 1 on the next page shows the categories for all non-information system security findings, and Chart 2 shows the control families impacted by the issues reported in the information system security findings.

## Non-Information System Security Findings

Chart 1

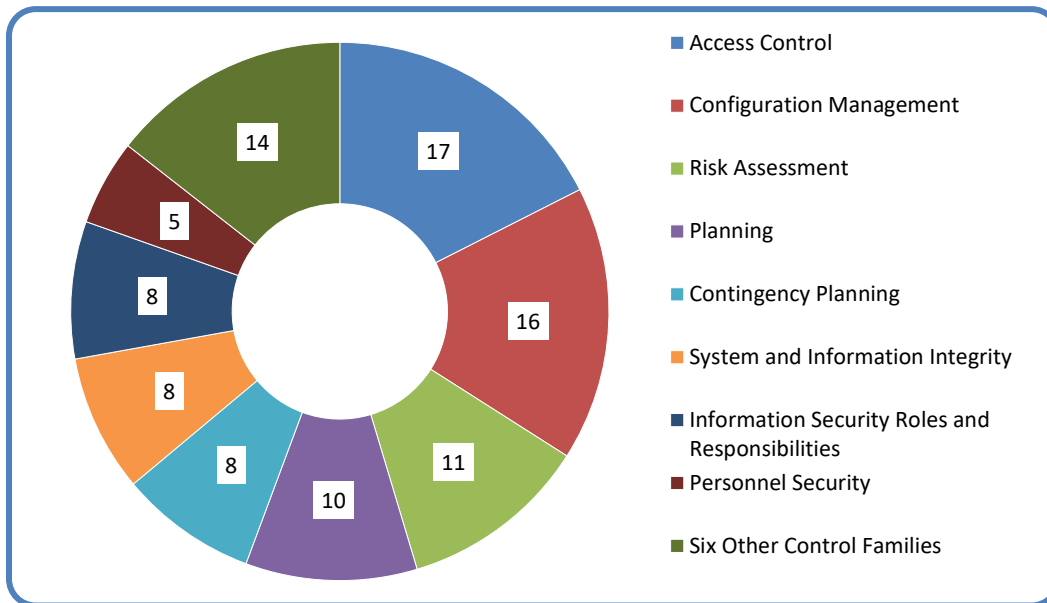


Of the 47 findings above in Chart 1, eight represent weaknesses that are material to the Commonwealth's Annual Comprehensive Financial Report (ACFR) and/or a major program. Five of the material findings relate to weaknesses in financial accounting and reporting. The remaining three material non-information system security findings relate to major programs administered by the Department of Social Services (Social Services). For the Low-Income Household Water Assistance Program (LIHWAP), Social Services did not implement sufficient internal controls to monitor outsourced operations or maintain appropriate evidence to demonstrate compliance for this major program, which created a scope limitation and caused us to disclaim an opinion for this program.

Additionally, there are 62 information system security findings, two of which are material weaknesses to the ACFR and the Medicaid Cluster. Additionally, 17 of these findings report deficiencies within multiple control families. For Chart 2 on the next page, we include these deficiencies in the total of each applicable control family to illustrate the impact on the Commonwealth per control family. Consistent with prior years, the largest number of information system security deficiencies relate to access control. In addition to the 17 access control deficiencies in Chart 2 on the next page, four of the human resources and payroll findings in Chart 1 above relate to off-boarding procedures for terminated employees that reference access removal.

## Information System Security Deficiencies by Control Families

Chart 2



In the section titled “Schedule of Findings and Questioned Costs” we have included our assessment of the conditions and causes resulting in the internal control and compliance findings identified through our audit as well as recommendations for addressing the findings. Our assessment does not remove management’s responsibility to perform a thorough assessment of the conditions and causes of the findings and develop and appropriately implement adequate corrective actions to resolve the findings as required by the Department of Accounts in Section 10205 – Agency Response to APA Audit of the Commonwealth Accounting Policies and Procedures Manual. Those corrective actions may include additional items beyond our recommendations.

We would like to express our appreciation to the many individuals whose efforts assisted in preparing this report and recognize the actions taken by management and staff of the applicable Commonwealth entities to implement recommendations and resolve findings.

Staci A. Henshaw  
AUDITOR OF PUBLIC ACCOUNTS

GDS/vks



# Commonwealth of Virginia

*Auditor of Public Accounts*

Staci A. Henshaw, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

December 15, 2023

The Honorable Glenn Youngkin  
Governor of Virginia

Joint Legislative Audit  
and Review Commission

## **INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Commonwealth of Virginia (Commonwealth), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Commonwealth's basic financial statements, and have issued our report thereon dated December 15, 2023. Our report includes a reference to other auditors who audited certain blended and discretely presented component units of the Commonwealth, as described in our report on the Commonwealth's financial statements and Note 1.B. titled "Reporting Entity" of the financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. Additionally, the financial statements of Danville Science Center Inc., Library of Virginia Foundation, Science Museum of Virginia Foundation, and Virginia Museum of Fine Arts Foundation, which were audited by other auditors upon whose reports we are relying, were not audited in accordance with Government Auditing Standards, and accordingly, this report does not include reporting on internal control over financial reporting or compliance and other matters associated with those discretely presented component units of the Commonwealth.

### **Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Commonwealth's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Commonwealth's internal control. Accordingly, we do not express an opinion on the effectiveness of the Commonwealth's internal control.



Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, Section 2: Financial Statement Findings, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A **MATERIAL WEAKNESS** is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs, labeled with the following numbers and titles, to be **material weaknesses**:

<u>Finding Number</u>	<u>Finding Title</u>
2023-001	Strengthen Controls over Financial Reporting
2023-003	Improve Controls over Identifying, Tracking, Recording, and Reporting Right-to-Use Assets
2023-004	Improve Internal Controls over Financial Reporting of Leases under GASB Statement No. 87
2023-005	Strengthen Controls over Financial Reporting
2023-007	Improve Governance Structure and Resources Surrounding Financial Reporting Process
2023-010	Improve Information Security Program and Controls
2023-027	Improve Information Security Program and IT Governance
2023-097	Perform Responsibilities Outlined in the Agency Monitoring Plan

A **SIGNIFICANT DEFICIENCY** is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs, labeled with the following numbers on the next page, to be **significant deficiencies**:

Finding Numbers: 2023-

002	006	008	009	011	012	013	014
015	016	017	018	019	020	021	022
023	024	025	026	028	029	030	031
032	033	034	035	036	037	038	039
040	041	042	043	044	045	046	047
048	049	050	051	052	053	054	055
056	057	058	059	060	061	062	063
064	065	066	067	068	069	070	071
072	073	074	075	076	077	078	079
080	081	082	083	084	085	086	087
088	089	090	091	092	093	094	095
096	098	099	100	101	102	103	

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Commonwealth’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of **NONCOMPLIANCE** or **OTHER MATTERS** that are required to be reported under Government Auditing Standards and which are described in the accompanying Schedule of Findings and Questioned Costs, Section 2: Financial Statement Findings, labeled with the following numbers:

Finding Numbers: 2023-

006	010	011	012	013	014	015	016
017	018	019	020	021	022	023	024
025	026	027	028	029	030	031	032
033	034	035	036	037	038	039	040
041	042	043	044	045	046	047	048
049	050	051	052	053	054	055	056
057	058	059	060	061	062	063	064
065	066	067	068	069	070	071	073
077	081	083	084	085	086	087	088
089	090	091	092	093	094	096	097
098	099	100	101	102	103		

We noted certain additional matters involving internal control over financial reporting and immaterial instances of noncompliance that we have reported to the management of the individual state agencies and institutions.

### **Officials' Responses to Findings**

A copy of officials' responses to findings containing the views of the responsible officials, if provided, is in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). The views of responsible officials are summarized under each respective finding in the accompanying Schedule of Findings and Questioned Costs. Government Auditing Standards requires the auditor to perform limited procedures on the official's response to the findings identified in our audit. The officials' responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on their responses.

Additionally, management's Corrective Action Plan, which is prepared by management at a later date, will be available from the Federal Audit Clearinghouse's website and the Virginia Department of Accounts' website at [www.doa.virginia.gov](http://www.doa.virginia.gov).

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Staci A. Henshaw  
AUDITOR OF PUBLIC ACCOUNTS  
RICHMOND, VA



# Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

February 13, 2024

The Honorable Glenn Youngkin  
Governor of Virginia

Joint Legislative Audit  
and Review Commission

## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

### Report on Compliance for Each Major Federal Program

#### *Qualified, Unmodified, and Disclaimer of Opinions*

We have audited the Commonwealth of Virginia's (Commonwealth) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget's (OMB) Compliance Supplement that could have a direct and material effect on each of the Commonwealth's major federal programs for the year ended June 30, 2023; and as part of the Commonwealth's Single Audit, federal regulations required us to identify Assistance Listing Number (ALN) 93.499 Low-Income Household Water Assistance Program, commonly referred to as LIHWAP, as a major federal program to determine the Commonwealth's compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on ALN 93.499 Low-Income Household Water Assistance Program, for the year ended June 30, 2023. The Commonwealth's major federal programs are identified in the Summary of the Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

The Commonwealth's basic financial statements include the operations of certain agencies and component units, which expended federal awards which are not included in the Commonwealth's Schedule of Expenditures of Federal Awards for the year ended June 30, 2023. Our audit, described below, did not include the operations of these agencies and component units since they were audited by other auditors as discussed in the note titled "Purpose of the Schedule of Expenditures of Federal Awards" of the Notes to the Schedule of Expenditures of Federal Awards.

### *Disclaimer of Opinion on ALN 93.499 Low-Income Household Water Assistance Program*

We do not express an opinion on the Commonwealth's compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on ALN 93.499 Low-Income Household Water Assistance program. Because of the significance of the matter described in the Basis for Disclaimer of Opinion on ALN 93.499 Low-Income Household Water Assistance Program section of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on ALN 93.499 Low-Income Household Water Assistance Program.

### *Qualified Opinion on ALN 93.558 Temporary Assistance for Needy Families*

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the Commonwealth complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on ALN 93.558 Temporary Assistance for Needy Families, commonly referred to as TANF, for the year ended June 30, 2023.

### *Unmodified Opinion on Each of the Other Major Federal Programs*

In our opinion, the Commonwealth complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs, as identified in the Summary of the Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs for the year ended June 30, 2023.

### ***Basis for Disclaimer of Opinion on ALN 93.499 Low-Income Household Water Assistance Program***

As described in the accompanying Schedule of Findings and Questioned Costs, we were unable to obtain audit evidence supporting the Commonwealth's compliance with the Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Matching, Level of Effort, Earmarking, Period of Performance, and Reporting compliance requirements applicable to the ALN 93.499 Low-Income Household Water Assistance Program as described in finding number 2023-104. As a result of this matter, we were unable to determine whether the Commonwealth complied with the requirements applicable to ALN 93.499 Low-Income Household Water Assistance Program.

### ***Basis for Qualified and Unmodified Opinions***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States; and the audit requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities

under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Commonwealth and meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified and unmodified opinions on compliance for each major federal program. Our audit does not provide a legal determination of the Commonwealth’s compliance with the compliance requirements referred to above.

#### *Matter Giving Rise to Qualified Opinion on ALN 93.558 Temporary Assistance for Needy Families*

As described in the accompanying Schedule of Findings and Questioned Costs, the Commonwealth did not comply with requirements regarding ALN 93.558 Temporary Assistance for Needy Families as described in finding number 2023-105 for Reporting. Compliance with such requirements is necessary, in our opinion, for the Commonwealth to comply with the requirements applicable to that program.

#### ***Responsibilities of Management for Compliance***

The Commonwealth’s management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal controls over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Commonwealth’s federal programs.

#### ***Auditor’s Responsibilities for the Audit of Compliance***

##### *Auditor’s Responsibilities for the Audit of Compliance for ALN 93.499 Low-Income Household Water Assistance Program*

Our responsibility is to conduct an audit of compliance in accordance with GAAS, Government Auditing Standards, and the Uniform Guidance and to issue an auditor’s report. However, because of the matter described in the Basis for Disclaimer of Opinion on ALN 93.499 Low-Income Household Water Assistance Program section of our report, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on compliance.

We are required to be independent of the Commonwealth and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit.

##### *Auditor’s Responsibilities for the Audit of Compliance for Each of the Other Major Federal Programs*

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Commonwealth’s compliance based on our audit. Reasonable assurance is a high level

of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Commonwealth’s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, Government Auditing Standards, and the Uniform Guidance we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence, regarding the Commonwealth’s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Commonwealth’s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Commonwealth’s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

***Other Matters***

The results of our auditing procedures disclosed other instances of **NONCOMPLIANCE** which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as items labeled with the following numbers:

Finding Numbers: 2023-

010	014	015	022	027	034	035	036
043	049	051	055	056	058	061	066
085	086	093	096	097	098	099	100
101	102	103	106	107	108	109	

Our opinion on each major federal program is not modified with respect to these matters.

A copy of officials' responses to findings containing the views of the responsible officials, if provided, is in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). The views of responsible officials are summarized under each respective finding in the accompanying Schedule of Findings and Questioned Costs. Government Auditing Standards requires the auditor to perform limited procedures on the official's response to the findings identified in our audit. The officials' responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on their responses.

Additionally, management's Corrective Action Plan, which is prepared by management at a later date, will be available from the Federal Audit Clearinghouse's website and the Virginia Department of Accounts' website at [www.doa.virginia.gov](http://www.doa.virginia.gov).

### **Report on Internal Control Over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A **MATERIAL WEAKNESS** in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiencies in internal control over compliance, described in the accompanying Schedule of Findings and Questioned Costs, labeled with the related major program, finding numbers, and finding titles, to be **material weaknesses**.

#### **Medicaid Cluster**

- 2023-010 Improve Information Security Program and Controls
- 2023-027 Improve Information Security Program and IT Governance
- 2023-097 Perform Responsibilities Outlined in the Agency Monitoring Plan

#### **Low-Income Household Water Assistance Program (LIHWAP)**

- 2023-104 Obtain Reasonable Assurance over Contractor Compliance with Program Regulations

#### **Temporary Assistance for Needy Families (TANF)**

- 2023-105 Implement Internal Controls over TANF Federal Performance Reporting



A **SIGNIFICANT DEFICIENCY** in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance, described in the accompanying Schedule of Findings and Questioned Costs, labeled with the following numbers, to be **significant deficiencies**.

Finding Numbers: 2023-

014	015	022	034	035	036	043	049
051	055	056	058	061	066	072	085
086	093	096	098	099	100	101	102
103	106	107	108	109			

Our audit of each major federal program was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

A copy of officials’ responses to findings containing the views of the responsible officials, if provided, is in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). The views of responsible officials are summarized under each respective finding in the accompanying Schedule of Findings and Questioned Costs. Government Auditing Standards requires the auditor to perform limited procedures on the official’s response to the findings identified in our audit. The officials’ responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on their responses.

Additionally, management’s Corrective Action Plan, which is prepared by management at a later date, will be available from the Federal Audit Clearinghouse’s website and the Virginia Department of Accounts’ website at [www.doa.virginia.gov](http://www.doa.virginia.gov).

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

**Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Commonwealth as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Commonwealth’s basic financial statements. We issued our report thereon dated December 15, 2023, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional

analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the financial statements as a whole.

Staci A. Henshaw  
AUDITOR OF PUBLIC ACCOUNTS  
RICHMOND, VA

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
SECTION 1: SUMMARY OF THE AUDITOR'S RESULTS  
FOR THE YEAR ENDED JUNE 30, 2023**

**Financial Statements**

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with generally accepted accounting principles (GAAP):	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	Yes
Significant deficiencies identified?	Yes
Noncompliance material to financial statements noted?	Yes

**Federal Awards**

Internal control over major federal programs:	
Material weaknesses identified?	Yes
Significant deficiencies identified?	Yes
Type of report the auditor issued on compliance for major federal programs: (See major federal programs and the type of reports issued on next page.)	Various
Any audit findings disclosed that are required to be reported in accordance with 2 CFR § 200.516(a)?	Yes
Dollar threshold used to distinguish between Type A and Type B programs:	\$ 43,926,376
Commonwealth qualified as low-risk auditee?	No

The major federal programs listed on the next page are in order by their Assistance Listing Number (ALN). The first ALN in a cluster is used to determine the cluster's placement within the list.

The Commonwealth's major federal programs are as follows:

ALN	Assistance Listing Program Title (ALPT) or Cluster Name (Common Acronym)	Type of Report
10.558	Child and Adult Care Food Program (CACFP)	Unmodified
12.401	National Guard Military Operations and Maintenance (O&M) Projects	Unmodified
16.575	Crime Victim Assistance	Unmodified
17.225	Unemployment Insurance (UI)	Unmodified
17.258 17.259 17.278	Workforce Innovation Opportunity Act (WIOA) Cluster	Unmodified
21.023	Emergency Rental Assistance (ERA)	Unmodified
21.027	Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)	Unmodified
21.029	Coronavirus Capital Projects Fund (CPF)	Unmodified
84.425	Educational Stabilization Fund (ESF)	Unmodified
93.044 93.045 93.053	Aging Cluster	Unmodified
93.499	Low-Income Household Water Assistance Program (LIHWAP)	Disclaimer
93.558	Temporary Assistance for Needy Families (TANF)	Qualified
93.563	Child Support Enforcement (CSE)	Unmodified
93.566	Refugee and Entrant Assistance State/Replacement Designee Administered Programs	Unmodified
93.767	Children's Health Insurance Program (CHIP)	Unmodified
93.775 93.777 93.778	Medicaid Cluster	Unmodified
<b>Note 1A*</b>	Research and Development (R&D) Cluster	Unmodified

\* Numerous programs are within the R&D cluster, many with their own ALN. The Schedule of Expenditures of Federal Awards (SEFA) uses headers titled "Research and Development" within the schedule to identify which programs are in the R&D cluster and provides additional information within the Notes to the SEFA, specifically Note 1A.

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS SECTION 2: FINANCIAL STATEMENT FINDINGS

### FINANCIAL ACCOUNTING AND REPORTING

#### **2023-001: Strengthen Controls over Financial Reporting**

**Applicable to:** Department of Human Resource Management

**Prior Year Finding Number:** 2022-002

**Type of Finding:** Internal Control

**Severity of Deficiency:** Material Weakness

The Department of Human Resource Management (Human Resource Management) needs to continue to strengthen controls over financial reporting information submitted to the Department of Accounts (Accounts). The Finance and Administration division (Finance and Administration) is responsible for submitting information to Accounts, including multiple attachments used in preparation of the Commonwealth's financial statements. Multiple submissions to Accounts contained significant errors that Human Resource Management did not identify during its internal review process. As a result, Human Resource management had to correct and resubmit multiple attachments as follows:

- Human Resource Management reports financial activity related to the Local Choice Health Care Fund on Attachment 10. Finance and Administration incorrectly reversed prior year journal entries, due to not referencing the prior year's final submission to Accounts, resulting in a misstatement of \$346.3 million. In addition, Finance and Administration did not properly prorate fiscal year-end claims, resulting in a misstatement of \$9.4 million. Furthermore, on Human Resource Management's Supplemental Item 23 submission, Finance and Administration initially excluded two paid claim amounts, resulting in an understatement totaling \$60.3 million.
- Human Resource Management reports financial activity related to the Health Insurance Fund on Attachments 11 and 19. Finance and Administration incorrectly recorded and reported amounts provided by the agency's actuary, resulting in \$70.9 million misstatement in the attachments and within its Supplemental Item 20 submission. In addition, Finance and Administration incorrectly recorded adjustments for prescription rebates, which resulted in a misstatement of \$22.2 million.
- Human Resource Management reports financial activity related to the Workers' Compensation Fund on Attachments 11 and 19. Finance and Administration did not include transfers on their initial submissions, resulting in a misstatement of \$22.6 million. Additionally, on Human Resource Management's Supplemental Item 20,

Finance and Administration incorrectly reported claim payable amounts, resulting in an adjustment of \$357.2 million.

Human Resource Management's financial activity is material to the Commonwealth's financial statements; therefore, it is essential for the agency to have strong financial reporting practices. There are several factors which contributed to these issues for Finance and Administration. Over the last year, the division has experienced significant turnover in key financial reporting positions, coupled with hiring delays. For the current fiscal year-end reporting period, only one division member had experience with Human Resource Management fiscal year-end financial reporting, while the agency hired all other division members within six months leading up to fiscal year-end.

Finance and Administration should evaluate its written policies and procedures, specifically its financial reporting desktop procedures, to ensure they provide adequate detail needed for reporting financial information accurately and completely. Further, while it is our understanding that management is actively recruiting for an additional Financial Analyst, management should continue to fill all positions in Finance and Administration to ensure that the staffing level is adequate for the division. Additionally, Finance and Administration should identify opportunities for cross-training to ensure that there are adequate measures in place to mitigate the effects of turnover in the future.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-002: Improve Controls over GASB Statement No. 75 Financial Information Review**

**Applicable to:** Department of Human Resource Management

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control

**Severity of Deficiency:** Significant Deficiency

Human Resource Management has not effectively implemented sufficient written procedures for reviewing Governmental Accounting Standards Board (GASB) Statement No. 75, Accounting and Financial Report for Postemployment Benefits Other Than Pensions (OPEB), data and schedules that the agency and its actuary prepare. As the administrator of the statewide Pre-Medicare Retiree Healthcare OPEB plan, Human Resource Management is responsible for preparing GASB compliant financial reporting information and disseminating the information, including required disclosures, to all participating entities for inclusion in the participant's individual financial statements. During our audit, we noted that Human Resource Management erroneously excluded a portion of June 2022 employer contribution data (totaling \$14.6 million)

from the population (totaling \$1.2 billion), resulting in adjustments to each of the financial schedules the actuary prepared. Additionally, Human Resource Management missed meeting the agreed-upon deadlines to provide its actuary with census data and agency allocation percentages by one month.

Human Resource Management's written policies and procedures currently lack sufficient detail surrounding the review of agency allocation calculations and the actuary report (which includes the financial schedules), which contributed to these errors. Human Resource Management relies heavily on the actuary to compile the financial information. Therefore, it is necessary for Human Resource Management to perform a detailed review of the actuary report and related financial information to ensure they identify errors and omissions in a timely manner and to ensure that Human Resource Management agrees with the actuary's assumptions.

Human Resource Management should review and revise its written policies and procedures over GASB Statement No. 75 financial reporting information. The procedures should include a detailed review of agency allocation calculations and the actuary report, schedules, and required disclosures, focusing on the accuracy and completeness of the information. Additionally, Human Resource Management should establish internal deadlines to provide adequate time to review the financial information and disclosures prior to providing them to the auditors.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-003: Improve Controls over Identifying, Tracking, Recording, and Reporting Right-to-Use Assets**

**Applicable to:** Virginia Information Technologies Agency

**Prior Year Finding Number:** 2022-019

**Type of Finding:** Internal Control

**Severity of Deficiency:** Material Weakness

Virginia Information Technologies Agency's (VITA) Finance Department lacked sufficient financial reporting knowledge and resources to appropriately implement GASB Statement No. 87 and Statement No. 96. As a result, VITA was not able to ensure proper identification and reporting of leases and subscription-based information technology arrangements (SBITA) and apply the applicable accounting standards in compiling the financial activity for VITA's internal service fund for submission to Accounts within the required timeframe for inclusion in the Commonwealth's Annual Comprehensive Financial Report (ACFR). GASB Statement No. 87 was effective in fiscal year 2022, and GASB Statement No. 96 was effective for the current fiscal year. We identified issues with VITA's implementation of GASB Statement No. 87 in the prior year

audit, however, VITA did not implement sufficient corrective action to rectify the issues. The reporting under GASB Statement No. 96 mirrors GASB Statement No. 87. As a result, VITA's implementation of GASB Statement No. 96 included the same issues as in the prior year.

Due to the lack of knowledge and staffing resources, and the issues identified in the prior year audit, VITA hired an outside consulting firm to assist with evaluating some leases and SBITAs and to provide VITA's Finance Department guidance on its policies, procedures, and training on leases and SBITAs. However, the consulting firm, along with VITA management and the Finance Department, did not obtain an adequate understanding of VITA's contracts to determine whether the contracts qualified for reporting as leases or SBITAs. In addition, they did not ensure that VITA's implementation was consistent with the Commonwealth's method of implementation and the Commonwealth Accounting Policies and Procedures (CAPP) Manual requirements for recording and reporting leases and SBITAs. VITA's implementation processes were deficient in the following areas, resulting in misstatements ranging from \$15,000 to \$71.7 million for various financial statement line items, including intangible right-to-use capital assets, long-term liabilities, amortization, rent, and interest expense, as well as the associated footnote disclosures:

- The Finance Department did not properly report SBITA beginning balances for contracts that were in effect at the beginning of the year of implementation, instead including them in current year additions. As a result, they understated the beginning balances for assets and liabilities by \$71.7 million and \$64.4 million, respectively.
- The Finance Department did not accurately determine or record the lease or SBITA term across all contracts. As a result, it improperly classified the largest SBITA asset, understating the right-to-use asset and the long-term liability by \$64.2 million and \$29.7 million, respectively.
- The Finance Department did not properly record the lease and SBITA payments as rent expense, understating the rent expense line item by \$43.9 million.
- The Finance Department did not properly identify, evaluate, or disclose variable payments of \$26.1 million in leases and \$18.6 million in SBITAs.
- The Finance Department did not review or verify the new lease and SBITA information that Accounts uploaded or VITA's Comptroller manually entered in the Commonwealth's lease accounting system to ensure the information was reasonable and accurate.
- The Finance Department did not identify a complete population of contracts to review. In addition, the department did not document its review of each contract, including support for its determination of whether a contract qualifies as a lease or SBITA under GASB Statement 87 or 96. The Finance Department also did not adequately evaluate all active contracts where VITA pays the vendor to ensure it



included the complete population of leases and SBITAs in the Commonwealth's lease accounting system for financial reporting by the proper agency.

- The Finance Department did not implement compensating controls over billing data provided by vendors. During the fiscal year, one of VITA's major vendors received a qualified opinion related to its billing data within its system and organization controls (SOC) report. The Finance Department did not perform a reconciliation to verify and ensure the completeness and accuracy of the leased and SBITA asset data the vendor provided for use in valuing VITA's lease and SBITA assets and liabilities.
- The Finance Department did not develop sufficient lease or SBITA implementation policies and procedures to ensure consistent and reasonable evaluation across contracts, Commonwealth's lease accounting system recording, or financial reporting.

VITA maintains and manages various complex, multiple component statewide contracts containing leased assets, SBITAs, and non-lease or non-subscription components. VITA reports the financial activity related to leases and SBITAs for its internal service funds to Accounts through a financial statement template for inclusion in the Commonwealth's ACFR. GASB Statements 87 and 96 have dramatically impacted the financial reporting requirements for VITA in the last two years. VITA management and the Finance Department did not appropriately plan for and prioritize these financial reporting requirements. We consider the combination of issues noted to be a material weakness in internal control as the current process does not prevent, or detect and correct on a timely basis, material misstatements to the financial statements.

Management is responsible for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial information that is free from material misstatement, whether due to fraud or error. GASB Statements 87 and 96 prescribe the applicable accounting standards for the proper accounting and financial reporting for leases and SBITAs. CAPP Manual Topics 31205 through 31220 state all agencies must follow guidelines as required by GASB Statements 87 and 96, and the Commonwealth's lease accounting system users should review the specific requirements of those statements.

VITA's Finance Department did not have an accurate understanding of GASB Statements 87 and 96. VITA personnel involved in gathering and evaluating lease and SBITA information did not obtain the necessary training to be able to properly plan, prepare, and implement GASB Statements 87 and 96. VITA management should prioritize the need for and importance of preparing accurate financial information in accordance with generally accepted accounting principles within the required timeframe for inclusion in the ACFR. VITA's management should ensure the individuals evaluating, tracking, recording, and reporting leases and SBITAs obtain training and the appropriate resources to ensure they have a thorough understanding of the requirements of GASB Statements 87 and 96. Management should develop, implement, and update policies and procedures regularly over VITA's lease and SBITA accounting process to ensure accurate and complete reporting. In addition, management should perform an evaluation over all VITA contracts to ensure the Finance Department has properly captured all leases and SBITAs, corrected any misstated leases or SBITAs, and entered all lease and SBITA data in the

Commonwealth's lease accounting system. Furthermore, VITA should retain records of all implemented compensating and complementary controls related to billing data, such as reconciliations, to mitigate the risk of vendor information being inaccurate in comparison to the contract and payments made to vendors.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-004: Improve Internal Controls over Financial Reporting of Leases under GASB Statement No. 87**

**Applicable to:** Department of General Services

**Prior Year Finding Number:** 2022-020

**Type of Finding:** Internal Control

**Severity of Deficiency:** Material Weakness

As previously noted in our 2022 report, the Department of General Services' (General Services) Division of Real Estate Services (Real Estate Services) real estate management and leasing system is not fully compliant with GASB Statement No. 87, Leases. Real Estate Services did not adequately involve Department of General Services' Office of Fiscal Services (Fiscal Services) during the design and implementation stage of the real estate management and leasing system upgrade, including designing the year-end financial reports to ensure the system would properly and accurately report all necessary financial information. The real estate management and leasing system continues to be deficient in the following areas:

- The system does not determine lease classification based on data inputs or have a field to record lease classification, such as short-term lease, long-term lease, finance purchases, and non-exchange like transactions. The Leased Real Property Team and Fiscal Services determine the lease classification manually outside of the system.
- The data from the system requires numerous manual manipulations outside the system to prepare the financial reporting information, which include:
  - Calculating the non-lease component of the total lease payment.
  - Applying the \$50,000 threshold to determine short-term leases.
  - Reversing and correcting previously remeasured leases when errors occur.
  - Correcting the liability and asset amount for remeasured leases that change lease classification.

- Calculating and removing the asset and amortization for expired leases.
- The system does not record leases by asset categories, such as land and infrastructure associated with real estate leases.
- The system does not separate out and record multiple asset components within a lease, such as a split lease containing land and building assets. As a result, Fiscal Services inappropriately reported all right-to-use intangible assets as buildings in the capital assets footnote. Real Estate Services must re-evaluate their leases for multiple components or components other than buildings to determine the impact within the footnote disclosure.

Furthermore, the length of time Real Estate Services takes to process contracts varies from a few days to several months, which results in inaccurate and untimely information reported in the real estate management and leasing system. Although directors and staff of Real Estate Services and Fiscal Services continued to improve communication and work together to obtain a complete understanding of the complex intricacies of GASB Statement No. 87 financial reporting requirements and finalize policies and procedures, they were unsuccessful. Real Estate Services has the knowledge and expertise surrounding the lease system, and Fiscal Services has the knowledge and expertise surrounding the preparation of the financial data reported in the Commonwealth's ACFR. However, the two Divisions did not use this knowledge to collaborate on how to properly report leases, resulting in the following financial reporting errors:

- Fiscal Services incorrectly reported lease interest expense, totaling \$26.8 million, as an operating expense instead of a non-operating expense.
- Fiscal Services improperly excluded long-term principal payments in current year rent expense, which resulted in a \$25.0 million understatement. This exclusion also impacted the amounts reported in the current year activity associated with the right to use assets and liabilities as shown in the fourth bullet below.
- Fiscal Services improperly reported expired and remeasured leases as long-term instead of short-term, resulting in a \$23.9 million overstatement of right to use asset amortization. These misclassifications also impacted the amounts reported in the current year activity associated with the right to use assets and liabilities as shown in the fourth bullet below.
- Fiscal Services overstated liability and asset increases by \$14.3 million and \$16.1 million and overstated liability and asset reductions by \$19.0 million and \$19.8 million, respectively. In addition, they understated asset amortization's beginning balance and decreases by \$26.1 million and \$2.8 million, respectively, and overstated asset amortization's increases by \$24.1 million.

- Real Estate Services did not record the liability and asset for the future leases signed before year end in the system, which resulted in Fiscal Services not disclosing \$28.0 million in future commitments.
- Real Estate Services did not properly classify four leases under the financial reporting threshold of \$50,000 as short-term, resulting in an overstatement of \$138,000 in lease liability and assets. In addition, they did not properly classify 12 long-term leases, resulting in an understatement of \$1.6 million in lease liability and assets.
- Real Estate Services did not report eight leases to Fiscal Services for financial reporting, resulting in an understatement of \$5.8 million in lease liability and assets.

Real Estate Services and Fiscal Services made numerous misstatements throughout the various internal service fund financial statement template line items, including intangible right to use capital assets, long-term liabilities, amortization, rent expense, and interest expense as well as the associated footnote disclosures. We reported these same issues in the fiscal year 2022 audit report; however, General Services management did not implement corrective action to rectify the issues. Reporting incorrect amounts to Accounts in the internal service fund financial statement template could lead to inaccurate financial information reported in the ACFR. We consider this to be a material weakness because the combination of issues noted create a reasonable possibility that a material misstatement of financial information will not be prevented, or detected and corrected, on a timely basis.

Management is responsible for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial information that is free from material misstatement, whether due to fraud or error. GASB Statement No. 87 prescribes the applicable accounting standards surrounding the proper accounting and financial reporting for leases. CAPP Manual Topics 31205-31220 state all agencies must follow guidelines as required by GASB Statement No. 87.

Given the material nature of real estate leases in relation to the ACFR, General Services management should prioritize and emphasize the need for and importance of preparing accurate financial information in accordance with generally accepted accounting principles. Real Estate Services and Fiscal Services should develop, implement, and regularly update policies and procedures over their lease process to ensure accurate and complete reporting. Real Estate Services and Fiscal Services should collaborate to update the real estate management and leasing system fields to be compliant with GASB Statement No. 87 and to ensure the system enables reasonable and accurate reporting of lease financial information prior to the end of fiscal year 2024 to ensure proper reporting in the 2024 ACFR. Real Estate Services should re-evaluate all leases to ensure the non-lease components are reasonable and all asset types are recorded properly. Real Estate Services should ensure Fiscal Services has a thorough understanding of the lease system and has access to all the information it needs to prepare Accounts' attachments, such as the internal service fund financial statement template. Fiscal Services should maintain

support for and make certain that the calculation for the fiscal year lease line items, footnotes, and disclosures are accurate prior to submitting this information to Accounts for use in the ACFR.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-005: Strengthen Controls over Financial Reporting**

**Applicable to:** Department of Health

**Prior Year Finding Number:** 2022-003; 2021-002

**Type of Finding:** Internal Control

**Severity of Deficiency:** Material Weakness

The Office of Financial Management (OFM) needs to strengthen controls over financial reporting information submitted to Accounts and used in preparation of the Commonwealth's financial statements. There were several instances where information submitted to Accounts was late or contained errors and had to resubmitted as follows:

- OFM reports information on accounts receivable to Accounts on Attachment 21. The initial Attachment 21 included a \$32 million receivable for the Coronavirus State and Local Recovery Fund, which OFM should not have included. OFM corrected the information and resubmitted the Attachment 21; however, three subsequent revisions were necessary to correct additional errors.
- OFM improved its timeliness over submitting required attachment and supplemental items related to year-end reporting to Accounts when compared to the previous fiscal year; however, there were still a few late submissions for fiscal year 2023. OFM submitted Attachment 6B (Leave Liability Statement) seven days late, Attachment 15 (Federal Schedules) five days late, and Attachment 27 (GASB Statement No. 33 Federal Fund Analysis – Non-reimbursement Grants) 19 days late.
- OFM does not have adequate policies and procedures for preparing reconciliations between its internal accounting system and the Commonwealth's accounting and financial reporting system. The policies and procedures do not require proper clearing for reconciling items or signature and date of the preparer or the reviewer. Three of three (100%) reconciliations did not include sign-off by preparer or reviewer.

Health's financial activity is material to the Commonwealth's financial statements, so it is essential for the agency to have strong financial reporting practices. As a best practice, Health should submit financial reporting information to Accounts by the associated due dates and should communicate any expected delays as soon as they are known. In addition, OFM should

have a financial reconciliation policy that requires evidence of a preparer and reviewer of the reconciliations to ensure adequate segregation of duties. The policy should also specify actions to take in the case of reconciling differences between the internal accounting system and the Commonwealth's accounting and financial reporting system.

There are several factors contributing to these financial reporting issues. OFM has experienced a significant amount of turnover in key positions, particularly since January 2021. Health recruited new staff during the audit period for positions that were historically responsible for completing and submitting attachments to Accounts and preparing reconciliations; however, there were not adequate policies and procedures for the new employees to use as a resource.

Management should continue working with OFM to fill vacant positions to ensure a more stable and adequate staffing level. It is our understanding that this is currently a priority, as OFM is actively taking steps to address staffing needs. As OFM fill vacant positions, it should ensure it has adequate written policies and procedures over key processes in place, as well as identify opportunities for cross-training, to ensure there are adequate measures in place to mitigate the effects of significant turnover in the future. Lastly, OFM should prioritize training new employees in key positions to improve the quality of financial information it reports to Accounts.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-006: Improve Controls over Journal Entries**

**Applicable to:** Department of Health

**Prior Year Finding Number:** 2022-005

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

OFM has multiple internal control weaknesses related to journal entry processing. OFM did not retain adequate supporting documentation or evidence of supervisory approval for three of 30 (10%) journal entries reviewed. OFM uses journal entries to record transactions that occur throughout the year or to correct and adjust previously recorded entries in the Commonwealth's accounting and financial reporting system. CAPP Manual Topic 20905 states agency management is responsible for instituting internal control over the recording of financial transactions that is designed to provide reasonable assurance regarding the reliability of those records. Reliability of financial records means that management can reasonably make several assertions as to the completeness and accuracy of the financial records. Additionally, CAPP Manual Topic 20410 states that the entry approver should review the supporting documentation to ensure the entry contains proper coding for the adjustment. Federal regulations known as Uniform Guidance, specifically, 2 CFR § 200.303(a), require that Health establish and maintain

effective internal control over federal awards that provides reasonable assurance that Health is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Without adequate supporting documentation for journal entries, OFM increases its risk of recording inaccurate information and management may not be able to determine if accounting records are complete and accurate. The lack of adequate supporting documentation could also create questions as to whether the nature of the journal entry is permissible. OFM has experienced a significant amount of turnover in key positions during the last two fiscal years. Health had vacancies and recruited new staff during the audit period for positions that were historically responsible for preparing and reviewing journal entries as well as retaining supporting documentation. However, Health did not properly train new staff in preparation of and documentation of journal entries. Health also did not have policies and procedures to help staff ensure proper documentation for journal entries is retained.

Health should prioritize training of employees in key positions on preparing and reviewing journal entries. OFM should improve internal controls over journal entries to ensure staff retain adequate supporting documentation, including evidence of supervisory approval. Additionally, OFM should ensure they document policies and procedures over key processes which will help ensure proper documentation of journal entries.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-007: Improve Governance Structure and Resources Surrounding Financial Reporting Process**

**Applicable to:** University of Virginia

**Prior Year Finding Number:** 2022-001; 2021-008

**Type of Finding:** Internal Control

**Severity of Deficiency:** Material Weakness

The University of Virginia (University) continues to implement corrective actions to improve internal controls over the financial reporting process for the University's consolidated financial statements including the Academic Division and University of Virginia Medical Center (Medical Center) and University management made progress implementing internal controls resulting from the prior audit. The University's initiatives included the allocation of additional resources to financial reporting, definition of roles and responsibilities over the governance of the consolidation process, establishment of regular meetings between management of the Medical Center and the Academic division to streamline the consolidation process, development

of position papers on new GASB standards, and engaging auditors to complete audits over previously unaudited blended and discretely presented component units.

Although the University has allocated new resources and implemented new processes and controls over financial reporting, these processes and controls require time to mature. In assessing the maturity of the changes made to the University's financial reporting process, we identified the following significant adjustments to the financial statements needed to ensure account balances and related activity were materially correct and align with generally accepted accounting principles:

UVA Medical Center:

- The Medical Center made a \$69.3 reclassification adjustment to correct the presentation and disclosure of beginning net position for fiscal year 2023 and to properly recognize the impact of the restatement in fiscal year 2022. The adjustment resulted from inadequate consideration of the relevant authoritative accounting guidance and lack of further consultation with the GASB's subject matter experts. The adjustment is necessary because the Medical Center presents comparative financial information in its financial statements.
- The Medical Center recognized a \$34.4 million payable and \$34.4 million in cash that was improperly excluded from its financial statements. The payable related to a management decision to withhold payment from a component unit. The improper exclusion of the payable and related cash resulted from a lack of coordination and communication in the University's consolidation process coupled with insufficient management review during the financial statement preparation process.
- The Medical Center reversed a \$10 million liability from a prior fiscal year that it improperly included in the current-year financial statements. The adjustment resulted from insufficient management review during the financial statement preparation process.
- The Medical Center adjusted accounts receivable and revenue by \$9 million to correct an estimate that was not properly adjusted in the current year. The adjustment resulted from insufficient management review during the financial statement preparation process.

Academic Division:

- The Academic Division removed \$37.2 million in liabilities related to accumulated balances of the University's Health Plan accounts that do not meet the definition of a liability under generally accepted accounting principles. Since the University publishes comparative information in its financial statements, the adjustment resulted in the restatement of the University's beginning net position for fiscal year



2022 and corrections of amounts for fiscal years 2022 and 2023. While the Academic Division did analyze and consider the treatment of the error, the solution was not implemented in accordance with the authoritative accounting guidance.

University management is responsible for designing and maintaining a system of internal controls relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement in accordance with generally accepted accounting principles. Misstatements increase the risk that users of financial statements may draw improper conclusions about the University's financial activities. As the adjustments depict, the University's existing internal control processes did not prevent or detect and correct several material misstatements.

In the ongoing effort to improve the University's governance over financial reporting, Medical Center management should emphasize the need for and importance of preparing accurate financial statements in accordance with generally accepted accounting principles, as materially accurate Medical Center financial statements are required for appropriate consolidation with the Academic Division. To ensure the accurate preparation of financial statements, management should enhance its formalized year-end procedures over the Academic Division, Medical Center, and consolidated University financial statements. The procedures should include a well-defined list of deliverables and assigned roles and responsibilities along with associated completion dates to ensure the timely and accurate presentation of financial statements. These deliverables should include analytical reviews sufficient to identify, evaluate, and determine reasonableness of unusual or unexpected financial activity and balances, including significant increases and decreases from previous years and evaluation of stagnant accounts. Management responsible for financial reporting should continue to refine its process for independently researching solutions for complex and new transactions related to existing standards to include reaching out to the GASB through technical inquiries, as necessary, and documenting the results of such inquiries and their impact on the University's accounting process.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-008: Strengthen Internal Controls over Financial Reporting of Non-Reimbursement Grants**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control

**Severity of Deficiency:** Significant Deficiency

The Department of Social Services' (Social Services') Division of Finance (Finance) did not accurately report the year-end balances for non-reimbursement grants to Accounts in its Attachment 27 (Non-Reimbursement Grants) submission. Accounts uses this information to adjust the federal trust fund balance in the Commonwealth's ACFR to ensure that it appropriately represents the fund's net position as of fiscal year end. While auditing Social Services' Attachment 27 submission, we identified the following errors:

- Finance used incorrect data to calculate the year-end cash balance for each federal grant program in its Federal Cash Flow Statement workbook, which resulted in a \$72.6 million overstatement in its calculated year-end federal cash balance. Finance uses the amounts in this workbook to complete the Attachment 21 (Receivables) and Attachment 27 submissions to Accounts. Finance resubmitted Attachments 21 and 27 to Accounts due to this misstatement.
- Finance did not include all non-reimbursable federal grant program cash balances in its initial Attachment 27 submission to Accounts, which resulted in a \$24.7 million understatement of the modified accrual ending balance.
- Finance experienced turnover in its financial reporting positions during the fiscal year and it did not identify these errors during its review of the Attachment 27 submission. Additionally, Finance does not have documented procedures outlining its process for preparing the Attachment 27 submission. Accounts' Office of the Comptroller Directive No. 1-23 states that an agency must ensure that it has internal controls in place to avoid material misstatements and/or misclassifications in the attachments and other financial information submitted to Accounts for inclusion in the Commonwealth's ACFR. Without implementing adequate internal controls over financial reporting, Social Services cannot reasonably assure itself that the financial information it submits to Accounts for inclusion in the Commonwealth's ACFR is free of material misstatements.

Finance should develop and implement procedures outlining its process for preparing the Attachment 27 submission. Additionally, Finance should perform a thorough review of its Attachment 27 submission before submitting it to Accounts. Implementing these internal controls will help Social Services reasonably assure itself that the financial information it submits to Accounts for inclusion in the Commonwealth's ACFR is free of material misstatements.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-009: Continue to Improve Controls over the Calculation of Contractual Commitments**

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** 2022-008; 2021-010

**Type of Finding:** Internal Control

**Severity of Deficiency:** Significant Deficiency

The Department of Behavioral Health and Developmental Services (DBHDS) should continue to improve controls over the calculation of contractual commitments which they report to Accounts for inclusion in the Commonwealth's ACFR. DBHDS did not compile and calculate its contractual commitments accurately for fiscal year 2023. DBHDS's process for calculating the commitments disclosure incorrectly included negative amounts for completed contracts and included errors in the calculation process. These weaknesses resulted in an overall understatement of contractual commitments of approximately \$2.4 million.

DBHDS experienced turnover in the positions that are responsible for contractual commitment calculations including positions within the Procurement, Architectural and Engineering, and Budget Offices which contributed to the identified weaknesses. In addition to the turnover, DBHDS does not have sufficiently detailed procedures for how DBHDS should compile and calculate the commitments disclosure. While these weaknesses did not have a material impact for fiscal year 2023, if left unaddressed, there is an increased risk that DBHDS will report inaccurate commitment amounts which could be misleading to users of the Commonwealth's ACFR. Accounts' Comptroller's Directive No. 1-23 establishes compliance guidelines and addresses financial reporting requirements for state agencies to provide information to Accounts for the preparation of the ACFR as required by the Code of Virginia. Accounts requires state agencies to submit information as prescribed in the Comptroller's Directives and individuals preparing and reviewing the submissions must certify the accuracy of the information provided.

DBHDS should continue to improve its process for calculating commitments and ensure that detailed procedures exist that outline all necessary steps required for calculating commitments. Further, DBHDS should ensure there is proper oversight of the process to ensure accurate reporting of commitments.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

## MULTIPLE INFORMATION SYSTEM SECURITY CONTROL FAMILIES

### **2023-010: Improve Information Security Program and Controls**

**Applicable to:** Department of Medical Assistance Services

**Prior Year Finding Number:** 2022-024; 2021-024; 2020-024

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Material Weakness

**Information System Security Control Family:** Access Control; Awareness and Training; Incident Response; Information Security Roles and Responsibilities; Planning; Risk Assessment; Security Assessment and Authorization; System and Services Acquisition

**ALPT or Cluster Name and ALN:** Medicaid Cluster - 93.775, 93.777, 93.778 (COVID-19)

**Federal Award Number and Year:** 2305VA5MAP - 2023

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Other - 2 CFR § 200.303(e)

**Known Questioned Costs:** \$0

The Department of Medical Assistance Services (Medical Assistance Services) continues to address weaknesses in its information technology (IT) general controls originally identified in a 2020 audit and confirmed in a 2023 audit covering the same IT general controls conducted by Medical Assistance Services' Internal Audit division. The 2020 audit tested 100 controls required by the Commonwealth's Information Security Standard, SEC501 (Security Standard) and identified 71 individual control weaknesses grouped into ten findings. Internal Audit conducted an audit in 2023 of 105 controls based on the current Security Standard requirements and identified 61 individual control weaknesses, a 58 percent noncompliance rate. Medical Assistance Services addressed one finding in fiscal year 2022 and an additional two findings during fiscal year 2023, which Internal Audit's review confirmed. However, Internal Audit issued one new finding to Medical Assistance Services in addition to the seven repeat findings, covering the following control areas:

- IT Security Governance
- Access Management
- System Security Plans
- IT Security Policies and Procedures
- Incident Response
- Penetration Testing and Vulnerability Assessments
- Third Party Vendor Management

- Security Awareness and Training (new)

Noncompliance with the required security controls increases the risk for unauthorized access to mission-critical systems and data in addition to weakening the agency's ability to respond to malicious attacks to its IT environment. Medical Assistance Services has experienced delays in addressing these findings due to ongoing staffing shortages, as well as lingering effects from organizational changes that affected some of its processes. Medical Assistance Services updated its corrective action plan for the seven repeat findings in June 2023, stating corrective actions are still ongoing with an estimated completion date of September 2023.

Medical Assistance Services should prioritize and dedicate the necessary resources to ensure timely completion of its corrective action plans and to become compliant with the Security Standard. These actions will help maintain the confidentiality, integrity, and availability of sensitive and mission-critical data.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

### **2023-011: Improve Database Security**

**Applicable to:** Department of Accounts

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**Information System Security Control Family:** Access Control; Configuration Management; Identification and Authentication; System and Information Integrity

Accounts does not secure the database that supports the Commonwealth's enterprise resource planning system in accordance with its internal policies, the Commonwealth's Hosted Environment Information Security Standard, SEC525 (Hosted Environment Security Standard), and the Center for Internet Security Benchmarks industry best practices (CIS Benchmarks). We communicated two weaknesses to management in a separate document marked Freedom of Information Act Exempt (FOIAE) under § 2.2-3705.2 of the Code of Virginia due to it containing descriptions of security mechanisms.

The Hosted Environment Security Standard requires Accounts to implement certain security controls to safeguard systems that contain or process sensitive data. By not meeting the minimum requirements in the Hosted Environment Security Standard, Accounts cannot ensure the confidentiality, integrity, and availability within its system.

Accounts did not ensure the database's configuration and internal policies aligned with the Hosted Environment Security Standard and CIS Benchmarks due to dedicating its resources

to perform a technical upgrade. Additionally, Accounts delayed revising its policies, procedures, and baseline configurations to align with the new Commonwealth security standard that will take effect in March 2024 and replace the Hosted Environment Security Standard.

Accounts should establish a process to file exceptions and obtain approval from the Commonwealth's Chief Information Security Officer when necessary. Accounts should also review and update its internal policies and database configuration to ensure it aligns with the requirements of the Hosted Environment Security Standard and recommended settings in the CIS Benchmarks or document the approved business justification for any deviations. This will protect the confidentiality, integrity, and availability of Accounts' sensitive and mission critical data.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-012: Improve Database Security**

**Applicable to:** Virginia Retirement System

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**Information System Security Control Family:** Access Control; Audit and Accountability;  
Configuration Management

The Virginia Retirement System (System) does not secure a database that supports a sensitive and critical system in accordance with the Security Standard and CIS Benchmarks. We identified six control weaknesses and communicated them to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia due to it containing descriptions of security mechanisms.

The Security Standard requires the System to implement certain security controls to safeguard systems that contain or process sensitive data. Without enforcing the minimum requirements in the Security Standard for the database, the System increases the data security risk associated with the sensitive information processed by the system. These findings increase the risk of a data breach or system unavailability, which could lead to financial, legal, regulatory, and reputational damages.

The System's lack of a complete baseline configuration based on CIS Benchmarks and Security Standard requirements contributed to the identified weaknesses. The System should regularly update its baseline to accurately reflect the database configuration and ensure it regularly applies policy requirements. The System should dedicate the necessary resources to

configure appropriate security controls for the database in accordance with the Security Standard and CIS Benchmarks. The System should also identify its processes for assessing database activity. Implementing these controls will help maintain the confidentiality, availability, and integrity of the sensitive and mission critical data stored or processed in the database.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-013: Improve IT Risk Management and Contingency Planning Documentation**

**Applicable to:** Department of Planning and Budget

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**Information System Security Control Family:** Contingency Planning; Risk Assessment

The Department of Planning and Budget (Planning and Budget) developed a Continuity of Operations Plan (COOP) and Business Impact Analysis (BIA) that document recovery time objectives (RTO) and recovery point objectives (RPO) for its mission essential and primary business functions. However, Planning and Budget has established RTOs and RPOs that its contractual agreements with VITA do not support. VITA offers four separate tiers of disaster recovery services for executive branch agencies:

- Tier 1 – RTO less than or equal to four hours
- Tier 2 – RTO of five to 24 hours
- Tier 3 – RTO of 25 to 48 hours
- Tier 4 – RTO of 49 to 72 hours

If an agency does not subscribe to VITA’s disaster recovery services, it is reliant on VITA’s “best effort” to recover its servers, which occurs after VITA recovers the subscription tiers and is based on available daily backup data. The Security Standard requires Planning and Budget to provide the capability to restore information system components within the organization-defined restoration time-periods (Security Standard, Section CP-10 Information System Recovery and Reconstitution CE (4)).

Planning and Budget does not believe that VITA offered disaster recovery services meet their current needs, and as a result, has not contracted with VITA for any disaster recovery services. Without procuring the necessary services to meet the expected RTOs and RPOs for

mission essential and primary business functions, Planning and Budget cannot guarantee the timely availability of its sensitive systems, potentially impacting critical services to citizens of the Commonwealth.

Planning and Budget should ensure its contractual agreements support the organization's RTO and RPO needs. If these contractual agreements cannot, it should revise its BIA and COOP to reflect the RTOs and RPOs that it can achieve and document its acceptance of risks for not meeting its original RTOs and RPOs.

*Views of Responsible Officials:*

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**2023-014: Continue Improving IT Risk Management Program**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** 2022-030; 2021-026; 2020-027; 2019-063; 2018-025

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**Information System Security Control Family:** Planning; Risk Assessment

**ALPT or Cluster Name and ALN:** Medicaid Cluster - 93.775, 93.777, 93.778 (COVID-19)

**Federal Award Number and Year:** 2305VA5MAP - 2023

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Other - 2 CFR § 200.303(e)

**Known Questioned Costs:** \$0

Social Services continues to not have a formal and effective IT risk management program that aligns with the requirements in the Security Standard. As a result, Social Services does not complete various IT risk management documentation nor maintain an accurate list of sensitive systems. IT risk management documentation identifies the types of data stored and processed within its environment, the sensitivity classification of that data, potential risks and threats to the systems, and risk mitigating controls that Social Services should implement.

Since we first issued this finding in 2018, Social Services has made progress to remediate the issues identified. However, Social Services continues to not comply with the following Security Standard requirements:

- Social Services does not verify and validate the data and system sensitivity ratings of its systems to ensure proper IT system sensitivity ratings. Social Services' systems list includes 89 systems. Social Services classifies 77 of the 89 systems (87%) as sensitive systems based on the sensitive data handled by each system. Social Services classifies four of the 89 systems (4%) as nonsensitive systems. Social Services does not rate



eight of the 89 systems (9%). However, five of the eight unrated systems transmit, process, or store sensitive data sets or support critical business processes and therefore, Social Services should consider these to be sensitive systems. The remaining three of the eight unrated systems do not transmit, process, or store sensitive data sets or support critical business processes and therefore, Social Services should consider these nonsensitive systems. The Security Standard defines sensitive systems as systems that transmit, process, or store sensitive data sets or support sensitive business processes. Without a process to maintain an updated sensitive systems list and verify and validate IT system and data sensitivity, Social Services increases the risk of not properly defining all sensitive systems within its IT environment. Failure to identify sensitive systems increases the likelihood of Social Services inadequately addressing risks, vulnerabilities, and remediation techniques necessary to protect sensitive IT systems and data (Security Standard, Section 4.2.6 IT System and Data Sensitivity Classification).

- Social Services does not create or annually review risk assessments and system security plans (SSP) for every sensitive system. Social Services' systems list indicates 77 systems classified as sensitive systems, and the systems list includes five additional systems without a sensitivity classification that process and store sensitive data and therefore should be classified as sensitive systems. Several of these systems have no or only partial risk assessment and SSP documentation. Specifically:
  - Risk assessment documentation does not exist for 64 (78%) systems.
  - Annual review documentation does not exist for 82 (100%) of the existing risk assessments.
  - SSP documentation does not exist for 45 (55%) systems.
  - Annual review documentation does not exist for 82 (100%) of the existing SSPs.
- The Security Standard requires the agency to conduct and document a risk assessment for each IT system classified as a sensitive system at least once every three years. The Security Standard also requires the agency to develop and distribute to appropriate organization-defined personnel a security plan for the information system. Without completing risk assessments and SSPs for all sensitive systems, Social Services may not appropriately secure its systems against known vulnerabilities that can affect the confidentiality, integrity, and availability of sensitive and mission-critical data (Security Standard, Sections 6.2 Risk Assessment Requirements, RA-3 Risk Assessment and PL-2 System Security Plan).
- The Security Standard requires Social Services to review and update completed risk assessments annually or when changes occur that may impact the security state of the system, and to review and update each SSP on an annual basis or more frequently

to address environmental changes. Without conducting an annual review and update of the risk assessment and SSP for each IT system classified as sensitive, Social Services may not adequately secure its sensitive systems against new vulnerabilities that can affect data confidentiality, integrity, and availability (Security Standard, Sections RA-3 Risk Assessment and PL-2 System Security Plan).

- Social Services does not implement corrective actions to mitigate risks in its sensitive systems' risk assessments. The Security Standard requires Social Services to prepare a report of each risk assessment that includes major findings and risk mitigation efforts (Security Standard, Section 6.2.3 Risk Assessment). While Social Services documents a list of risk remediation plans and a schedule within its risk assessments, Social Services does not have a process to establish effective corrective action plans to mitigate findings identified during the risk assessments. Without properly establishing and implementing corrective actions, Social Services opens its systems to possible risks and vulnerabilities that could compromise the agency's sensitive information.

Without documenting risk management information for all its sensitive systems and reviewing the documentation at least annually, Social Services may not consistently and effectively manage its IT risk management program. An effective IT risk management program is essential to help protect IT systems and data from potential risks. Specifically, Social Services cannot prioritize information security controls to implement or determine if proper information security controls are in place. Ineffective security controls could lead to a breach of data or unauthorized access to sensitive and confidential data.

Social Services' Information Security Risk Management (ISRM) oversees the risk management program on behalf of business owners and hired an IT Risk Manager in 2020. ISRM has prioritized completing risk assessments and SSPs for new systems; however, due to the magnitude of the project, ISRM has not yet completed the project. Additionally, the risk assessment requirements documented in the risk assessment policy and the risk assessment process documented in the risk assessment procedure do not align, which contributed to Social Services not consistently completing risk management documentation due to conflicting roles and responsibilities.

Social Services should develop a plan and prioritize resources to complete risk management documentation for its sensitive systems and review those documents annually to validate that the information reflects the current environment. Additionally, Social Services should implement security controls to mitigate the risks and vulnerabilities identified in its risk assessments. Improving the IT risk management program will help to ensure the confidentiality, integrity, and availability of the agency's sensitive systems and mission essential functions.

*Views of Responsible Officials:*

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**2023-015: Improve Web Application Security**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** 2022-029; 2021-025; 2020-026; 2019-037

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**Information System Security Control Family:** Audit and Accountability; Configuration Management; Risk Assessment; System and Information Integrity

**ALPT or Cluster Name and ALN:** Medicaid Cluster - 93.775, 93.777, 93.778 (COVID-19)

**Federal Award Number and Year:** 2305VA5MAP - 2023

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Other - 2 CFR § 200.303(e)

**Known Questioned Costs:** \$0

Social Services continues to not configure a sensitive web application in accordance with the Security Standard. Since the prior audit, Social Services has not remediated any of the previously identified weaknesses. We communicated the weaknesses to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia, due to it containing descriptions of security mechanisms. The Security Standard requires agencies to implement certain controls that reduce unnecessary risk to the confidentiality, integrity, and availability of Social Services' information systems and data.

Lacking and insufficient procedures and processes to manage the web application contributed to the five weaknesses outlined in the separate FOIAE document. Additionally, Social Services prioritizing other projects also contributed to the weaknesses persisting. Not configuring web applications in accordance with the Security Standard increases the risk of successful cyberattack, exploit, and data breach by malicious parties.

Social Services should dedicate the necessary resources to remediate the weaknesses discussed in the communication marked FOIAE in accordance with the requirements in the Security Standard. Proper configuration of the web application will help Social Services to protect its sensitive and mission-critical data.

*Views of Responsible Officials:*

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## **2023-016: Continue to Improve Database Security**

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** 2022-037; 2021-030

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**Information System Security Control Family:** Access Control; Configuration Management

DBHDS has made progress to secure the database server that supports its financial system in accordance with its internal policies, the Security Standard, and CIS Benchmarks.

Since the prior year audit, DBHDS has remediated three out of four identified weaknesses and while it has made progress to address the fourth weakness, DBHDS did not verify the database's configuration aligns with its baseline configuration or document justifications for deviating from the baseline. Additionally, DBHDS has not obtained an approved exception request from the Commonwealth's Chief Information Security Officer (CISO) for continuing to deviate from controls required by the Security Standard and as a result, it has not configured three settings in accordance with the Security Standard and CIS Benchmarks. We communicated the remaining weaknesses to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia due to it containing descriptions of security mechanisms.

The Security Standard requires DBHDS to implement certain security controls to safeguard systems that contain or process sensitive data. By not meeting the minimum requirements in the Security Standard and industry best practices, DBHDS cannot ensure the confidentiality, integrity, and availability of data within its system.

DBHDS works with an external vendor to manage the financial system. While the external vendor has provided verbal justifications in prior years for needing to deviate from certain controls required by the Security Standard or recommended by industry best practices, DBHDS did not verify, approve, and document the deviations and justifications in its baseline configuration, nor did DBHDS enforce the baseline's expected configuration.

DBHDS should work with its external vendor to review the deviations between the baseline configuration document and the database's configuration. For deviations that DBHDS verifies and approves, DBHDS should update its baseline configuration to reflect the deviation and business justification. For those it does not approve, DBHDS should enforce its baseline configuration and Security Standard requirements to ensure the database aligns with the agency's expected configuration settings. Additionally, if DBHDS must deviate from security controls required by the Security Standard, DBHDS should file for and receive an approved exception that includes a description of compensating controls that will reduce the risks to its environment.

### *Views of Responsible Officials:*

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### **2023-017: Conduct Information Technology Security Audits**

**Applicable to:** Department of Health

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**Information System Security Control Family:** Audit and Accountability; Information Security Roles and Responsibilities

Health does not conduct a comprehensive IT security audit on each sensitive system at least once every three years that assesses whether IT security controls are adequate and effective. Specifically, Health developed an audit plan indicating 18 audits planned for fiscal year 2023. However, Health did not conduct nine of the 18 planned audits. Additionally, Health has not conducted an IT security audit over 16 other sensitive systems in the last three years.

The Security Standard, Section 7, requires that each IT system classified as sensitive undergo an IT security audit as required by and in accordance with the current version of the IT Audit Standard. The IT Audit Standard, Section 1.4, requires that IT systems containing sensitive data, or systems with an assessed sensitivity of high on any of the criteria of confidentiality, integrity, or availability, shall receive an IT security audit at least once every three years. Additionally, the IT Audit Standard, Section 2.2, requires that the IT Security Auditor use criteria that, at a minimum, assess the effectiveness of the system controls and measure compliance with the applicable requirements of the Security Standard.

Without conducting full IT security audits that cover all applicable Security Standard requirements for each sensitive system every three years, Health increases the risk that IT staff will not detect and mitigate existing weaknesses. Malicious parties taking advantage of continued weaknesses could compromise sensitive and confidential data. Further, such security incidents could lead to mission-critical systems being unavailable. The Office of Internal Audit (OIA) Administrative Procedures – Subject 6: IT Security Audits (OIA Procedures) tasks OIA with performing IT security audits. However, the OIA's Senior IT Auditor position has remained vacant since 2019, which contributed to Health being unable to complete the required audits. Budgetary constraints contributed to OIA's delay in recruiting a Senior IT Auditor qualified to perform technical audits of sensitive systems or procuring an external auditor to complete the required audits.

Management should evaluate potential options and develop a formal process for conducting IT audits over each sensitive system at least once every three years that tests the

effectiveness of the IT security controls and compliance with Security Standard requirements. Health should then complete the planned IT security audits, either through its internal audit function or through the acquisition of external third-party services. Compliance with the IT Audit Standard will help to ensure the confidentiality, integrity, and availability of sensitive and mission critical data.

*Views of Responsible Officials:*

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**2023-018: Improve Database Security**

**Applicable to:** Department of Motor Vehicles

**Prior Year Finding Number:** 2022-035

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**Information System Security Control Family:** Contingency Planning; System and Information Integrity

The Department of Motor Vehicles (Motor Vehicles) does not meet some minimum-security controls and configurations to protect a database that supports sensitive and mission-critical web applications in accordance with Motor Vehicles' Security and Risk Management Standard and the Security Standard. We communicated the weaknesses and recommendations to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia, due to it containing descriptions of security mechanisms. The Security Standard requires organizations to implement certain controls that reduce unnecessary risk to the confidentiality, integrity, and availability of Motor Vehicles' information systems and data.

Motor Vehicles did not prioritize implementing certain security mechanisms. By not meeting the requirements of the Motor Vehicles' Security and Risk Management Standard and the Security Standard, Motor Vehicles increases risk related to data confidentiality, integrity, and availability. Motor Vehicles should continue its efforts to remediate the identified weaknesses to help maintain the confidentiality, integrity, and availability of Motor Vehicles' sensitive and mission-critical data.

*Views of Responsible Officials:*

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**2023-019: Improve Database Security**

**Applicable to:** Department of Transportation

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**Information System Security Control Family:** Access Control; Audit and Accountability;  
Configuration Management; System and Information Integrity; System and Services  
Acquisition

The Department of Transportation (Transportation) does not secure one of its databases in accordance with its internal policies, the Commonwealth's Security Standard, and CIS Benchmarks. We communicated three control weaknesses to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia, due to it containing descriptions of security mechanisms.

The Security Standard requires Transportation to implement certain security controls to safeguard systems that contain or process sensitive data. By not meeting the minimum requirements in the Security Standard and industry best practices, Transportation cannot ensure the confidentiality, integrity, and availability of data within its system.

Transportation did not secure one of its databases in accordance with the Security Standard and best practices because it did not follow its internal policies and procedures. Additionally, Transportation's internal policies did not clarify certain requirements for separation of duties and audit logging and monitoring, which led to the control weaknesses identified in the communication marked FOIAE. Transportation should take the actions recommended in the communication marked FOIAE to increase Transportation's security posture and help protect the confidentiality, integrity, and availability of sensitive and mission-critical data.

*Views of Responsible Officials:*

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## **2023-020: Conduct IT Risk Assessments and Develop System Security Plans**

**Applicable to:** Department of Transportation

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**Information System Security Control Family:** Planning; Risk Assessment

Transportation does not conduct some aspects of its IT risk management documentation in accordance with the IT Risk Management Standard. IT risk management documentation includes identification of Transportation's data, analysis of the sensitivity of and risks to its data, as well as plans to protect IT systems. Specifically:

- Transportation has not conducted a risk assessment in the last three years for 21 of its 24 (88%) sensitive systems as required; however, Transportation was able to provide evidence that it completed risk assessments in the past four to six years for 17 of its 24 (71%) sensitive systems. The Security Standard and IT Risk Management Standard require Transportation to conduct and document a risk assessment for each sensitive system no less than once every three years and conduct an annual self-assessment to determine the continued validity of the risk assessment (Security Standard, Section 6.2 Risk Assessment; IT Risk Management Standard, Section 4.5.3 Performance of Risk Assessments). By not conducting risk assessments for sensitive systems in a timely manner, Transportation may not adequately identify risks for its sensitive systems or identify and implement appropriate security controls for its IT systems and environment to address those risks. Unaddressed system security risks can lead to a potential compromise of Transportation's sensitive information.
- Transportation does not consistently develop and review SSPs. Specifically, Transportation has not developed an SSP for four of its 24 (17%) sensitive systems as required and has not reviewed and updated the SSPs annually for 17 of its 24 (71%) sensitive systems. Transportation did develop an SSP for three of its 24 sensitive systems in 2023; however, the SSP template Transportation used to develop these SSPs did not include certain elements of information, such as backup schedules and the system's security requirements. The Security Standard and IT Risk Management Standard require that Transportation develop an SSP for each information system based on the results of the risk assessment, including all existing and planned IT security controls for the system (Security Standard, Section PL-2 System Security Plan; IT Risk Management Standard, Section 4.6 System Security Plan). Without developing and documenting SSPs for each sensitive system, Transportation cannot demonstrate if proper information security controls are in place. Additionally, developing SSPs without the required elements increases Transportation's risk that it will not effectively identify a potential risk and implement the security controls needed to



protect its sensitive system environment (Security Standard, Section PL-2 System Security Plan).

Transportation prioritized developing and implementing the new risk management documentation process, which contributed to Transportation not completing all risk assessments and SSPs timely. With the implementation of the new process, Transportation plans to combine the risk assessments with the SSPs for each of the 24 sensitive systems to create a single risk management document to maintain.

Transportation should conduct and document a risk assessment for each of its sensitive systems to identify risks and vulnerabilities and develop and document SSPs with the security controls needed to address the identified risks. Additionally, Transportation should maintain updated risk assessments and SSPs by conducting annual reviews and self-assessments as required by the Security Standard and IT Risk Management Standard. Implementing corrective action will help protect the confidentiality, integrity, and availability of sensitive and mission-critical data.

*Views of Responsible Officials:*

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**2023-021: Improve IT Risk Management and Contingency Planning Program**

**Applicable to:** Department of Human Resource Management

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**Information System Security Control Family:** Contingency Planning; Planning

Human Resource Management does not perform some aspects of its IT Risk Management and Contingency Planning documentation in accordance with the Security Standard. IT Risk Management and Contingency Planning documentation analyzes Human Resource Management's data to identify the sensitivity and risks of the data, as well as plans to support its business functions and recover IT systems should they become unavailable. Specifically, Human Resource Management does not perform the following:

- Human Resource Management does not have a disaster recovery plan or perform an annual test of disaster recovery and restoration processes detailing how the agency will manage a disruptive event to restore mission critical systems within recovery point and recovery time objectives. The Security Standard requires the development and testing of a disaster recovery plan that supports the restoration of mission essential functions and dependent business functions (Security Standard, CP-1-COV-2

Contingency Planning Policies and Procedures). Without a completed and approved disaster recovery plan that receives annual tests, the agency may not be able to restore mission essential business functions in a timely manner, leading to a disruption of services due to mission critical and sensitive systems being unavailable. VITA provides disaster recovery services to the Commonwealth via a tiered subscription service. However, VITA covers agency servers not subscribed to a tier under the “best effort” effort condition, which restores daily backup data from the server only after VITA fully recovers subscribers’ servers. Human Resource Management relies on VITA’s daily backup services in lieu of documenting and approving a Disaster Recovery Plan.

- Human Resource Management does not have a documented system security plan for two of its four sensitive systems, nor does the agency have a finalized and approved system security plan for the other two sensitive systems. The Security Standard requires the agency to develop a system security plan for each sensitive system, and to review the system security plans on an annual basis (Security Standard, PL-2 System Security Plan). Without having a system security plan for each sensitive system, Human Resource Management increases the risk of not identifying and implementing proper security controls to secure the system. Additionally, without reviewing system security plans annually, Human Resource Management increases the risk they will not detect changes to key security controls and not have proper security mechanisms to adequately protect its sensitive systems. Due to their re-structuring of the IT environment following the October 2022 migration to the Commonwealth’s enterprise resource planning system, Human Resource Management has not yet completed and approved the system security plans for their newly classified systems.

Human Resource Management should create and implement a disaster recovery plan that defines the recovery process and specific restoration requirements. Once Human Resource Management develops the disaster recovery plan, they should conduct annual tests to confirm the effectiveness and validity of the plan to help ensure the availability of mission critical and sensitive systems in the event of a disaster. Human Resource Management should also consider subscribing to a disaster recovery service, such as the services provided by VITA, to ensure protection of the agency’s mission essential data in the event of a disaster. Human Resource Management should also develop and approve a system security plan for each sensitive system in accordance with the Security Standard and perform annual reviews of its system security plans to ensure they can identify and mitigate potential security control risks timely. Doing this will help to ensure the confidentiality, integrity, and availability of sensitive and mission essential systems.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-022: Improve IT Risk Management Program**

**Applicable to:** Department of Education - Direct Aid to Public Education

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**Information System Security Control Family:** Planning; Risk Assessment; System and Services Acquisition

**ALPT or Cluster Name and ALN:** Child and Adult Care Food Program (CACFP) - 10.558;

Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) - 21.027 (COVID-19);

Educational Stabilization Fund (ESF) - 84.425 (COVID-19)

**Federal Award Number and Year:** Various - 2023

**Name of Federal Agency:** U.S. Department of Agriculture; U.S. Department of Education; U.S. Department of the Treasury

**Type of Compliance Requirement - Criteria:** Other - 2 CFR § 200.303(e)

**Known Questioned Costs:** \$0

Education is missing certain elements within its IT risk management program to meet the requirements in the Commonwealth's Security Standard. We communicated the weaknesses and recommendations to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia, due to it containing descriptions of security mechanisms.

The Security Standard requires that Education review and update its risk assessment at least annually or when significant changes occur to the system or IT environment (Security Standard, Section 6.2 Risk Assessment). The Security Standard also requires that Education perform an initial risk analysis at project initiation for each external information system (Security Standard, Section SA-3-COV-1). Additionally, the Security Standard requires Education to develop a system security plan for the information system and conduct an annual review of the SSP (Security Standard, Section PL-2 System Security Plan).

Without conducting and annually reviewing its risk management documentation, Education increases the risk that it may not properly secure its sensitive systems. An unexpected delay in implementing the planned risk management solution contributed to Education not consistently maintaining its risk management documentation.

Education should complete the implementation of its new risk management solution. In addition, Education should conduct and annually review each element of its risk management documentation. This will help ensure the confidentiality, integrity, and availability of sensitive and mission-critical data.

*Views of Responsible Officials:*

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**2023-023: Improve IT Risk Management Program and Contingency Planning**

**Applicable to:** Virginia College Savings Plan

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**Information System Security Control Family:** Configuration Management; Contingency Planning; Planning; Risk Assessment

The Virginia College Savings Plan (Virginia529) does not maintain consistent and complete documentation to support implementation of IT risk management and contingency planning in accordance with the Security Standard. The Security Standard requires the documentation and implementation of certain security controls to safeguard mission critical systems that contain or process sensitive data.

We identified and communicated the specific control weaknesses to management in a separate document marked FOIAE under Section 2.2-3705.2 of the Code of Virginia due to it containing descriptions of security mechanisms.

Virginia529 should dedicate the necessary resources to mitigate the specific risks communicated in the FOIAE document. Furthermore, Virginia529 should continue its process to update its documentation to support implementation of IT risk management and contingency planning and comply with the Security Standard. Performing these actions will help to ensure Virginia529 secures its network to protect its systems and data.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

## **2023-024: Improve IT Risk Management and Contingency Planning**

**Applicable to:** Virginia Alcoholic Beverage Control Authority

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**Information System Security Control Family:** Contingency Planning; Incident Response; Planning; Risk Assessment

The Alcoholic Beverage Control Authority (Authority) does not manage its IT risk management and contingency planning program in accordance with its Information Security Risk Management Policy (Risk Management Policy), its Information Security Policy (Security Policy), and its adopted information security standard, the National Institute of Standards and Technology Standard, 800-53 (NIST Standard). Specifically, the following weaknesses exist:

- The Authority does not annually update its IT Systems and Data Sensitivity Classification as part of its business impact analysis process. By not having an updated Data Sensitivity Classification to classify current systems based on sensitivity according to an analysis based on the confidentiality, integrity, and availability of the data, the Authority increases the risk for an inaccurate classification of systems. This may lead to the Authority not implementing the necessary security controls for its systems and IT environment (Security Policy, Section 3.3.5.3.1.a IT Contingency Planning; NIST Standard, Section: RA-2 Security Categorization).
- The Authority does not have a completed risk assessment on record for six of its 16 (38%) sensitive systems. The Risk Management Policy requires the Authority to conduct a risk assessment for critical information systems and critical production applications at least once every three years. Without completing risk assessments for each sensitive system, the Authority may not identify potential risks in their sensitive systems, which increases the risk of not having mitigating controls in place to prevent a compromise of its sensitive data (Risk Management Policy, Section: 2.c Information System Security Risk Assessment; Security Policy, Section 2.2.3 Infosec Program Activities Inputs and Outputs; NIST Standard, Section RA-3 Risk Assessment).
- The Authority does not have a SSP for any of its 16 sensitive systems. The Security Policy requires the Authority to complete an SSP for all sensitive IT systems and perform an annual review for updates. Not having an SSP for each sensitive system could result in the Authority not properly identifying risks and mitigating controls for each sensitive system (Security Policy, Section 3.3.10.3.2.a Application/System Development Life Cycle Security; NIST Standard, Section PL-2 System Security and Privacy Plans).

- The Authority does not test its COOP annually in accordance with its testing strategy. The Authority last performed a test of its COOP in the calendar year 2020. The NIST Standard requires the Authority to test the contingency plan to determine the effectiveness of the plan and readiness to execute the plan. Not regularly testing the COOP could result in the Authority's inability to execute the COOP successfully when needed to support the contingency procedures and ensure IT resources are operational (NIST Standard, Section CP-4 Contingency Plan Testing; COOP, Section Training and Exercises).
- The Authority does not document and execute a strategy for disaster recovery testing that includes testing IT components of the Authority's Disaster Recovery Plan (DRP). The NIST Standard requires the Authority to test the effectiveness of incident response capabilities for systems and coordinating incident response testing with elements responsible for related plans, such as the COOP and DRP (NIST Standard, Sections IR-3 Incident Response Testing, CP-4 Contingency Plan Testing, CP-9 CE2 System Backup: Test Restoration Using Sampling).

Limited resources and staffing turnover in the IT department resulted in the weaknesses identified above. The Authority hired a new Information Security Officer (ISO) in June 2022. In fiscal year 2023 the ISO began reviewing and updating the Authority's policies and procedures, as well as updating and completing the IT risk management artifacts, including risk assessments, SSPs, and the data sensitivity classifications.

The Authority should dedicate the necessary resources to review and revise its Data Sensitivity Classification to ensure its systems' sensitivity classification is accurate. The Authority should also conduct or update its risk assessments and SSPs for all sensitive systems. Additionally, the Authority should perform annual reviews of the Data Sensitivity Classification, risk assessments, and SSPs to ensure all documents remain current. The Authority should document a formal strategy for disaster recovery testing and execute its COOP and DRP testing strategies on an annual basis to ensure it can perform manual processes and restore essential functions within the defined recovery timeframes. This will help ensure the Authority protects the confidentiality, integrity, and availability of its sensitive and mission critical systems and data.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

## **2023-025: Improve Database Security**

**Applicable to:** Virginia Lottery

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**Information System Security Control Family:** Audit and Accountability; Configuration Management

Virginia Lottery (Lottery) does not implement certain security controls for the database that supports its public website as required by its policies and the Security Standard, or recommended by CIS Benchmarks. We communicated two control weaknesses to Lottery's management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia due to it containing descriptions of security mechanisms.

Lottery's policy, which aligns with the Security Standard, requires Lottery to implement certain security controls to safeguard systems that contain or process sensitive data. By not meeting the minimum requirements in the Security Standard and industry best practices, Lottery cannot ensure the confidentiality, integrity, and availability of data within its system. Delays in implementing a new solution and lack of documentation caused the two weaknesses to exist.

Lottery should dedicate the necessary resources to implement the controls discussed in the communication marked FOIAE in accordance with its policy, the Security Standard, and industry best practices. Implementing these controls will help maintain the confidentiality, integrity, and availability of sensitive and mission-critical data.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

## **2023-026: Improve Database Security**

**Applicable to:** University of Virginia-Academic Division

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**Information System Security Control Family:** Access Control; Configuration Management

The Academic Division does not secure a database that supports a sensitive and critical system in accordance with the Academic Division's policies and procedures and CIS Benchmarks, as well as its adopted security standard, the International Organization for Standardization and International Electrotechnical Commission Standard, ISO/IEC 27002 (ISO Standard). We

identified four control weaknesses and communicated them to management in a separate document marked FOIAE under § 2.2 - 3705.2 of the Code of Virginia due to it containing descriptions of security mechanisms.

The ISO Standard requires the Academic Division to implement certain security controls to safeguard systems that contain or process sensitive data. Without enforcing the minimum requirements in the ISO Standard for the database, the University increases the data security risk associated with the sensitive information processed by the system. These findings increase the risk of a data breach or system unavailability, which could lead to financial, legal, regulatory, and reputational damages.

The lack of a process that assigns responsibility for database management to an individual or group of individuals and that details the required steps to facilitate the implementation of the Academic Division's policy and standard contributed to the identified weaknesses. The Academic Division should implement a process to ensure it regularly applies policy requirements. The Academic Division should also dedicate the necessary resources to configure appropriate security controls for the database in accordance with the ISO Standard and best practices. Implementing these controls will help maintain the confidentiality, availability, and integrity of the sensitive and mission critical data stored or processed in the database.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*



## INFORMATION SECURITY ROLES AND RESPONSIBILITIES

### **2023-027: Improve Information Security Program and IT Governance**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** 2022-022

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Material Weakness

**ALPT or Cluster Name and ALN:** Medicaid Cluster - 93.775, 93.777, 93.778 (COVID-19)

**Federal Award Number and Year:** 2305VA5MAP - 2023

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Other - 2 CFR § 200.303(e)

**Known Questioned Costs:** \$0

Social Services has an insufficient governance structure to manage and maintain its information security program in accordance with the Security Standard. Specifically, Social Services does not assess information security requirements for its IT projects and prioritize information security and information technology resources to ensure its information security program effectively protects sensitive Commonwealth data in accordance with the Security Standard.

The Security Standard, Section 2.4.2, requires the agency head to maintain an information security program that is sufficient to protect the agency's IT systems and to ensure the information security program is documented and effectively communicated. We communicated the control weaknesses to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia due to its sensitivity and description of security controls.

The control weaknesses described in the communication marked FOIAE are the result of Social Services not assessing information security requirements prior to project implementation and prioritizing information security within the IT environment. Social Services has hindered its ability to consistently and timely remediate findings from management recommendations issued throughout prior year audits and bring the information security program in compliance with the Security Standard by not dedicating the necessary IT resources to information security. Not prioritizing information technology resources to properly manage its information security program can result in a data breach or unauthorized access to confidential and mission-critical data, leading to data corruption, data loss, or system disruption if accessed by a malicious attacker, either internal or external. Because of the scope of this matter and the magnitude of Social Services' information system security responsibilities, we consider these weaknesses collectively to create a material weakness in internal controls over compliance.

In July 2023, the Governor appointed a Chief Deputy Commissioner, who is responsible for overseeing Social Services' information technology and security functions. Social Services should evaluate the most efficient and effective method to bring its IT and security program into compliance with the Security Standard. Social Services should also evaluate its IT resource levels

to ensure sufficient resources are available and dedicated to prioritizing and implementing IT governance changes and address the control deficiencies discussed in the communication marked FOIAE. Implementing these recommendations will help to ensure Social Services protects the confidentiality, integrity, and availability of its sensitive and mission critical data.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-028: Continue Dedicating Resources to Support Information Security Program**

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** 2022-023; 2021-053; 2020-057; 2019-061

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

DBHDS is making progress to allocate the necessary resources to manage its information security program and IT projects. As of September 2023, DBHDS has reduced its number of sensitive systems and applications from 140 in the prior year to 90 between the DBHDS Central Office and its facilities. While DBHDS continues efforts to further reduce its sensitive system inventory, this number of sensitive systems requires extensive IT resources to ensure compliance with the agency's enterprise security program and the Security Standard.

Since the prior year audit, DBHDS's Information Security Department obtained one additional ISO position, totaling six ISO positions that report to the agency's CISO. Additionally, the Information Security Department hired two contractors to assist its staff with corrective actions for several ongoing recommendations. However, vacancies for two ISO positions during fiscal year 2023 and the extensive number of corrective actions DBHDS must complete has ultimately caused DBHDS to repeat some audit findings for the eighth year, specifically the absence of baseline configurations.

Agency heads are responsible for ensuring that the agency maintains, documents, and effectively communicates a sufficient information security program to protect the agency's IT systems (Security Standard, Section 2.4.2 Agency Head). Not having sufficient IT resources to manage the sensitive systems for the DBHDS Central Office and facilities increases the risk that certain controls may not exist, resulting in a data breach or unauthorized access to confidential and mission-critical data. If a breach occurs and involves Health Insurance Portability and Accountability Act (HIPAA) data, the agency can incur large penalties, as much as \$1.5 million per year.

DBHDS should conduct an analysis of its current resource allocation to determine where gaps may exist to accomplish its outstanding corrective action plans. DBHDS should use the

resource analysis to obtain and dedicate additional resources, if needed, to resolve the ongoing management recommendations and maintain its information security program in accordance with the Security Standard. Additionally, DBHDS should continue its efforts to reduce its sensitive system inventory.

*Views of Responsible Officials:*

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**2023-029: Allocate Resources to Enforce Separation of Duties**

**Applicable to:** Department of Planning and Budget

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

Planning and Budget does not allocate the necessary resources to ensure separation of duties for key roles within its IT environment. Specifically, Planning and Budget designates the same employee to serve as the agency's ISO, the Chief Information Officer (CIO), and a developer.

The Security Standard requires that the ISO must not simultaneously serve the function of a CIO (Security Standard, Section 2.4.1 Agency Head). Having the ISO also serve as the CIO may limit effective assessment and necessary recommendations of security controls and assignment of security control responsibilities across the IT environment due to competing priorities that sometimes face the CIO. Planning and Budget's limited staffing caused the agency to designate the same employee in multiple roles.

Planning and Budget should allocate the necessary resources to dedicate separate individuals to the ISO and CIO roles and enforce separation of duties. This will help Planning and Budget to implement and maintain its information security program and controls as required by the Security Standard.

*Views of Responsible Officials:*

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## ACCESS CONTROL

### **2023-030: Complete Annual Review over User Access to University Information Systems**

**Applicable to:** University of Virginia-Academic Division

**Prior Year Finding Number:** 2022-040; 2021-034

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

The University's Academic Division did not perform an adequate annual review and re-verification of users with access to the student information system. During fiscal year 2023, the Academic Division implemented a compliance attestation tool to assist managers with annual review and re-verification of users with access to the student information system. In September 2022, two departments piloted the compliance attestation tool; however, a full review of student information system users through the Academic Division was not performed.

As outlined in the Academic Division's policy SEC-037: Networks, Systems, and Facilities Access & Revocation and the Issue & Return of Tangible Personal Property states the functional owner of a system of record must either 1) administer a process at least annually to review and reauthorize or revoke user privileges providing access to highly sensitive data or elevated system privileges, or 2) implement business process that immediately/automatically remove access when an individual leaves their position; assure ongoing segregation of duties; and monitor for and address potential instances of misuse. Regardless of the method used, the functional owner must maintain documentation of the process(es) followed, results, and actions taken. The lack of a sufficient annual access review process increases the risk of improper or unnecessary access to sensitive systems, which could result in a breach in data security. This finding resulted from the Academic Division not designating specific personnel and/or departments to perform the annual access reviews nor having adequate annual review procedures for the student information system.

The Academic Division should perform the student information system annual review using the compliance attestation tool to ensure user access is appropriate per policy SEC-037. In addition, the Academic Division should develop adequate procedures for the annual review process for the student information system.

#### *Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

### **2023-031: Complete Annual User Access Reviews**

**Applicable to:** University of Virginia-Medical Center

**Prior Year Finding Number:** 2022-041

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

The Medical Center did not perform an adequate annual review of users with access to systems containing sensitive data. A total of 518 (13.32%) users with access to sensitive data did not have an annual review performed during the fiscal year.

The Medical Center's Use of Electronic Information and Systems (IT-002) policy states that "managers and supervisors shall use the Supervisor Review Application annually or as needed to review and verify the status of Users within their respective departments or areas to ensure that access to Institutional Systems continues to be appropriate to each User's role or function." The lack of a sufficient annual access review process increases the risk of improper or unnecessary access to sensitive systems, which could result in a breach in data security.

The Medical Center has developed a set of procedural changes in response to the management recommendation made in the prior year which includes notification of supervisors prior to the due date of an annual review expiring, internal assessment of outstanding reviews, quarterly escalations for overdue reviews, and other awareness activities. The Medical Center has not fully implemented these procedural changes as of June 2023. The Medical Center should continue corrective action to ensure compliance with management's requirements for system access reviews.

#### *Views of Responsible Officials:*

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### **2023-032: Continue to Implement Compliant Application Access Management Procedures**

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** 2022-044; 2021-036; 2020-032; 2019-014; 2018-039

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

DBHDS continues to focus on implementing compliant access management procedures at the facility level that meet the baseline standard defined by the Security Standard. In fiscal year 2023, DBHDS required more applications to use its multi-factor authentication procedures and began to develop the necessary access management training. Additionally, DBHDS began removing applications that are not compliant with its new process, reducing noncompliance.

However, due to insufficient personnel and competing priorities within the Information Security Office, DBHDS has yet to confirm that all facilities have implemented compliant access management procedures.

DBHDS has been working to reduce and standardize applications across the agency to aid in the implementation of compliant access management procedures. At the end of fiscal year 2022, the Information Security Office began a two-year project working directly with facilities to provide proper training on compliant access management procedures and implement processes to ensure facilities comply with these procedures. This project is ongoing as of the end of fiscal year 2023 and DBHDS expects to continue the project through the end of fiscal year 2024. Following the conclusion of the two-year project, the Information Security Office expects that all facilities will have implemented compliant access management procedures.

The Security Standard, Section AC-1, requires an organization to develop, document, and disseminate an access control policy that addresses purpose, scope, roles, responsibilities, management commitment, and compliance. The access control policy should include procedures to facilitate the implementation of the policy and associated access controls. Security Standard, Section AC-2 addresses requirements over account management practices for requesting, granting, administering, and terminating accounts. Not having adequate access control policies and procedures increases the risk that individuals will have inappropriate access and can potentially process unauthorized transactions.

DBHDS should continue to reduce and standardize applications across the agency as necessary. Additionally, the Information Security Office should continue to work with facilities to set reasonable deadlines, provide proper training, and monitor actions to ensure that application access management procedures at the facility level align with DBHDS's baseline procedures and the Security Standard.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-033: Improve Documentation for Separation of Duty Conflicts**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** 2022-046

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

Social Services' Finance continues to lack written documentation for users to justify and authorize conflicting access to its financial accounting and reporting system (financial system) as of the end of fiscal year 2023. Since the prior year's audit, Finance has developed additional

internal controls to document and authorize conflicting access in its financial system including creating a conflicting responsibilities report to monitor user accounts with separation of duty conflicts and updating its access request form to provide only temporary access for users with separation of duty conflicts and including a justification field in the form that requires the Chief Financial Officer's approval. However, Finance did not implement these internal controls as of the end of fiscal year 2023 because of the time needed to create and implement these additional resources.

The Security Standard, Section 8.1 AC-6, requires the agency to employ the principle of least privilege, allowing only authorized access for users that is necessary to accomplish assigned tasks. Additionally, Section 8.1 AC-5 of the Security Standard requires the agency to separate duties of individuals as necessary, document separation of duties of individuals, and define information system access authorization to support the separation of duties. When improper separation of duties exists, there is an increased risk that users can perform unauthorized transactions in the financial system. Approval of the separation of duty concerns and adequate compensating controls provides accountability and assurance that Finance is properly considering the risks of granting such access to the financial system.

Finance should continue to develop and implement its corrective actions and monitor them to ensure that they are operationally effective. By implementing these corrective actions and monitoring them, Social Services will be able to provide reasonable assurance that it adequately safeguards its financial system in accordance with the Security Standard.

*Views of Responsible Officials:*

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**2023-034: Evaluate Separation of Duty Conflicts within the Case Management System**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**ALPT or Cluster Name and ALN:** Medicaid Cluster - 93.775, 93.777, 93.778 (COVID-19)

**Federal Award Number and Year:** 2305VA5MAP - 2023

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Other - 2 CFR § 200.303(e)

**Known Questioned Costs:** \$0

Social Services has not performed nor documented a conflicting access review for its case management system to identify the combination of roles that could pose a separation of duties conflict and ensure compensating controls are in place to mitigate risks arising from those

conflicts. Social Services uses the case management system to determine applicant eligibility and authorize benefit payments for the Medicaid Cluster, Child Care and Development Fund Cluster, Supplemental Nutrition Assistance Program (SNAP) Cluster, Temporary Assistance for Needy Families (TANF), and Low-Income Household Energy Assistance (LIHEA) federal grant programs. Social Services' case management system authorized over \$17 billion in public assistance payments to beneficiaries from these federal programs during fiscal year 2023.

The Security Standard, Section 8.1 AC-5, requires the agency to separate duties of individuals as necessary, document separation of duties of individuals, and define information system access authorization to support the separation of duties. Social Services, in collaboration with its service provider, has documented role-based security access. However, due to lack of management oversight, the documentation did not include a review of conflicting role access and Social Services has not properly updated the documentation even though the case management system has undergone multiple changes and upgrades since its initial release over ten years ago. By not performing and documenting a conflicting access review, Social Services does not know which combinations of roles pose a separation of duties conflict and could potentially create opportunities for users to exploit vulnerabilities in the case management system.

Social Services should perform and document a conflicting access review for the case management system to identify the combinations of roles that could pose separation of duties conflicts and ensure compensating controls are in place to mitigate risks arising from those conflicts. Additionally, Social Services should update the role-based security access documentation to reflect all system changes from prior case management system related releases.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-035: Perform Annual Review of Case Management System Access**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**ALPT or Cluster Name and ALN:** Medicaid Cluster - 93.775, 93.777, 93.778 (COVID-19)

**Federal Award Number and Year:** 2305VA5MAP - 2023

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Other - 2 CFR § 200.303(e)

**Known Questioned Costs:** \$0



Social Services did not perform the required annual access review for its case management system during fiscal year 2023. Social Services uses the case management system to determine applicant eligibility and authorize benefit payments for the Medicaid Cluster, Child Care and Development Fund Cluster, SNAP Cluster, TANF, and LIHEA federal grant programs. Social Services' case management system authorized over \$17 billion in public assistance payments to beneficiaries from these federal programs during fiscal year 2023.

The Security Standard, Section 8.1 AC-2(j), requires the agency to review accounts for compliance with account management on an annual basis. Additionally, Social Services' policies and procedures require an annual review of user accounts to verify access privileges of active employees for every role-based access system and this review must be completed within 364 days of the last completion of access review. The annual access review for the case management system was not performed during fiscal year 2023 due to staff turnover. By not performing this annual access review, Social Services increases the risk of improper or unnecessary access to sensitive systems, which could result in a breach in data security. Social Services should perform an annual access review of user accounts for the case management system as required by the Security Standard and the agency's policies and procedures.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-036: Perform Annual System Access Reviews**

**Applicable to:** Department of Medical Assistance Services

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**ALPT or Cluster Name and ALN:** Medicaid Cluster - 93.775, 93.777, 93.778 (COVID-19)

**Federal Award Number and Year:** 2305VA5MAP - 2023

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Other - 2 CFR § 200.303(e)

**Known Questioned Costs:** \$0

Medical Assistance Services has not performed an annual access review for two of three user groups of the claims processing module of the Medicaid management system since June 2022. Medical Assistance Services completed an annual access review of Medical Assistance Services' employees but did not perform an annual review of the Social Services' and contractors' user groups. The Social Services and contractor user groups represent almost ninety percent of the total users of the system.

The Security Standard, Section 8.1 AC-2, requires the agency to review accounts for compliance with account management requirements on an annual basis. Medical Assistance Services encountered issues after the implementation of the Medicaid management system including lack of staff and budgetary constraints, causing management to defer the review process.

By not reviewing access on an annual basis, Medical Assistance Services cannot verify that each user's access is appropriate based on job functions; does not violate the principles of least privilege or separation of duties; and is configured appropriately. Lack of an annual access review increases the risk that a user retains inappropriate access, which could lead to unauthorized access to sensitive information. Medical Assistance Services should perform an annual review of Social Services' and contractors' access to identify unnecessary access due to terminations or changes in responsibilities.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-037: Improve System Access Procedures**

**Applicable to:** Department of Health

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

Health lacks written documentation specifying the business need for access roles to its financial management system and patient management system, as well as the approval of those roles. As a result, we identified the following deficiencies:

- For six of 14 (43%) sampled financial management system users and nine of 25 (36%) patient management system users granted access during the current fiscal year, Office of Information Management (OIM) was unable to provide supporting documentation that supervisors properly approved assigned roles and the assigned roles agree to the access request.
- For seven of 14 (50%) sampled financial management system users and five of 25 (20%) patient management system users granted access during the current fiscal year, we identified access roles that we consider to be separation of duties conflicts. These roles violate the principle of least privilege and OIM was unable to provide compensating control documentation to ensure system access is appropriate.

Section 8.1 AC-6 of the Security Standard requires the agency to employ the principle of least privilege, only allowing authorized access for users that is necessary to accomplish assigned tasks. Additionally, Section 8.1 AC-5 of the Security Standard requires the agency to separate duties of individuals as necessary, document separation of duties of individuals, and define information system access authorization to support the separation of duties. When improper separation of duties exists, there is an increased risk that users can perform unauthorized transactions in the financial management system and patient management system. Approved documentation of the separation of duties concerns and compensating controls to mitigate risk provides accountability and assurance that Health is properly considering the risks of granting such access to its critical information systems. Lastly, not ensuring that system users have and retain appropriate access to Health's critical information systems increases the risk of unauthorized individuals inappropriately entering or approving transactions and could affect the integrity of Health's transactions within its systems.

While Health has documented system access procedures, Health has not identified conflicting roles and does not have written documentation to justify and authorize access to the conflicting roles within its critical information systems when separation of duties concerns exist. Health should update its system access policies to require written documentation for users to justify and authorize conflicting access to its critical information systems. If violating the principle of least privilege and causing separation of duties issues is unavoidable, then Health should document the users with roles that cause separation of duties issues, document the compensating controls in place to mitigate risk, and obtain management approval to achieve compliance with the Security Standard. Lastly, Health should ensure supervisors properly authorize all access roles.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-038: Implement a Process to Annually Review User Access**

**Applicable to:** Department of Motor Vehicles

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

While Motor Vehicles has documented a process for annually reviewing user access to one of its sensitive information systems, it has not implemented that process nor provided data owners with access listings to evaluate and certify that users still require access to the system. The Security Standard, Section 8.1. AC2 Account Management, requires that organizations review access for compliance with account management requirements on an annual basis. Not performing annual reviews of access accounts for Motor Vehicles' sensitive information system

in compliance with the Security Standard creates an elevated risk of individuals retaining unreasonable access to sensitive information that they can use for unofficial activity.

Motor Vehicles has not completed implementing the process of performing access reviews in accordance with the documented procedures due to challenges caused by other information systems that interface with the sensitive information system. These interfacing systems make it difficult for Motor Vehicles to develop reports with the information that data owners will need to ensure compliance with the principle of least privilege. Motor Vehicles should implement its process for annually reviewing user access to its sensitive information system in accordance with the Security Standard.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-039: Improve System Access Policies and Procedures for Critical Systems**

**Applicable to:** Virginia Lottery

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

Lottery does not have properly documented policies and procedures reflective of the agency's controls for granting and monitoring access for all critical systems. Lottery incorporates the use of multiple information systems that support its traditional and online gaming operations, casino operations, and accounting and financial reporting functions. During our review of five critical information systems, we noted that Lottery did not have documented policies and procedures detailing the functionality of system user roles, including role combinations that violate segregation of duties principles for three of the five (60%) systems reviewed.

The Security Standard requires an agency to develop, document, and disseminate to all organization personnel, contractors, and service providers an access control policy that addresses purpose, scope, roles, responsibilities, management commitment, coordination among organizational entities, and compliance (Security Standard, Section AC-1 Access Control Policy and Procedures). The Security Standard further requires the agency to review the access control policy and procedures on an annual basis or more frequently to address environmental changes as needed. Further, agencies should structure policies to ensure system owners only grant access to users with documented job responsibilities that require those rights (Security Standard, Section AC-6 Least Privilege). Lottery's current system access control framework centers around system workflows and vendor-provided support. While Lottery does have some procedures outlined, they do not individually address each unique system's permissions, and instead reference system access from a general perspective. Without system specific, detailed

policies and procedures that depict all applicable user roles, the related capabilities of those roles, and annual monitoring processes, it is difficult for Lottery to ensure that it is appropriately applying segregation of duties and the principle of least privilege in each system.

Lottery should ensure that all critical systems have detailed policies and procedures for system access that, at a minimum, include defined user roles; defined authorizations to support segregation of duties and principles of least privilege; and defined monitoring processes including annual access reviews in accordance with the Security Standard to minimize the risk of inappropriate access for system users.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-040: Improve Management of Access to the Retirement Benefits System**

**Applicable to:** Department of Corrections-Central Administration

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

The Department of Corrections (Corrections) does not have adequate controls in place to ensure that system access to the Commonwealth's retirement benefits system (retirement system) is appropriate. We tested a sample of eight employees and all system administrators and found Human Resources did not remove access timely for one (13%) employee nor for one out of four (25%) administrative users who separated from the agency or transferred internally that no longer require access to the retirement system.

The Security Standard, Section PS-4, states an organization must disable information system access within 24 hours of employee separation and terminate any authenticators or credentials associated with the individual. Additionally, the Security Standard, Section AC-6 Least Privilege, requires organizations to employ the principle of least privilege, allowing only authorized access for users that is necessary to accomplish assigned tasks in accordance with organizational missions and business functions. Untimely termination of access and improper access increases the risk of unauthorized use of the retirement system which could result in inappropriate changes that could impair data integrity.

Corrections lacks detailed policies and procedures over removal of access to the retirement system. Human Resources should ensure that access to the retirement system is appropriate. Additionally, Human Resources should develop detailed procedures for managing access to ensure proper removal of access to the Retirement System when employees no longer require access.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

## PERSONNEL SECURITY

### **2023-041: Improve Offboarding Process**

**Applicable to:** Department of Transportation

**Prior Year Finding Number:** 2022-056; 2022-085; 2021-017; 2020-020

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

Transportation's current offboarding process is not an effective control for meeting its operational and compliance objectives. As currently designed, supervisors initiate the offboarding process, but then several divisions throughout the department are responsible for successfully executing offboarding tasks. Supervisors at Transportation are to confirm they have initiated these tasks by completing the Employee Separation/Transfer Checklist; however, Human Resources could not provide a completed checklist for eight of 37 (22%) applicable terminated employees tested. Additionally, because of delays in starting the offboarding process and untimely notifications, staff of the Office of Information Security could not remove access to the Commonwealth's network timely for 19 of 35 (54%) terminated employees tested who had access. On average, these 19 employees retained access 12 days after termination. An additional six employees retained access to the Commonwealth's accounting and financial reporting system an average of 20 days after termination because Human Resources did not receive timely separation notifications. Furthermore, district badging offices did not terminate physical badge access for 16 of 36 (44%) applicable terminated employees because they did not receive timely separation notifications. On average, these employees retained their physical access 40 days after termination.

Management is responsible for an internal control system that is effective at meeting operational and compliance objectives. Management designs policies and procedures to fit an entity's circumstances and implements them as an integral part of the entity's operations. The Commonwealth's Security Standard, Section PS-4 Personnel Termination, requires that an organization disable an individual's information system access within 24 hours of employment termination. Without an effective offboarding process, Transportation increases the risk that former employees will use their unremoved access to cause harm.

Transportation manages approximately 8,000 employees in a decentralized environment across the entire Commonwealth with a current process that is not effective at offboarding individuals in a manner that meets operational and compliance objectives. However, in fiscal year 2023, Transportation implemented a new internal human resources management system and is currently working to re-engineer its business processes to streamline certain tasks related to offboarding using the new system. Management from Human Resources, the Office of Information Security, and the Office of Safety, Security and Emergency Management should collaborate to ensure business process re-engineering efforts related to offboarding are effective at meeting the operational and compliance needs of Transportation. Lastly, management within

these divisions should establish and implement activities to monitor the new offboarding process, evaluate the results, and make operational adjustments as needed.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-042: Continue Strengthening the System Access Removal Process**

**Applicable to:** Department of Health

**Prior Year Finding Number:** 2022-058; 2021-039; 2020-047; 2019-019; 2018-036; 2017-024; 2016-020; 2015-026; 2014-038

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

Health did not remove terminated employees' access to critical information systems in a timely manner following the employees' separation from the agency. During our review, we found that Health did not remove system access timely for 119 of 205 (58%) terminated users of Health's patient management system. Health removed these accounts two to 180 days after the employees' termination dates.

The Security Standard, Section PS-4, states an organization must disable information system access within 24 hours of employee separation and terminate any authenticators or credentials associated with the individual. Untimely termination of system access increases the risk of terminated employees retaining unauthorized access to state systems and sensitive information and increases the risk of inappropriate transactions and exposure to sensitive data. Since the prior audit, Health updated its internal termination process to ensure proper communication between responsible offices. Health made some modifications to the access deletion process which integrated termination dates Health enters into its personnel system. This modification resulted in improvements with removing system access within Health's financial management system. However, Human Resources did not enter termination dates timely to communicate the need to remove access to Health's patient management system after employee termination.

Health administers public assistance programs that collect personally identifiable information and other protected information from beneficiaries. Health places its data and reputation at risk by not removing access timely. Additionally, Health could incur a potential financial liability should its information become compromised. Health should continue strengthening its internal process over system access to ensure Human Resources enters and approves employee termination dates timely to ensure access is removed in compliance with the Security Standard. This will reduce the risk of unauthorized transactions and potential exposure of sensitive data.



*Views of Responsible Officials:*

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**2023-043: Monitor Internal Controls to Ensure Timely Removal of System Access**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** 2022-059; 2021-038;2021-027;2020-025;2019-027;2018-042

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**ALPT or Cluster Name and ALN:** Medicaid Cluster - 93.775, 93.777, 93.778 (COVID-19)

**Federal Award Number and Year:** 2305VA5MAP - 2023

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Other - 2 CFR § 200.303(e)

**Known Questioned Costs:** \$0

Social Services continues to implement internal controls to monitor the timely removal of system access. The Security Standard, Section PS-4, requires the organization to disable information system access within 24 hours of employment termination. In prior audits, we identified instances where Social Services did not remove separated employee access in accordance with the Security Standard.

In response to the prior audit recommendations, Social Services formed an agency-wide working group to determine the exact processes needed to implement the internal controls necessary to address the audit recommendations. Additionally, Social Services' ISRM function and the Division of Human Resources (Human Resources) have worked together to discuss implementing new reporting and interface processes between its internal human resources system and the Commonwealth's human resources system. However, because of the extent of its corrective actions, Social Services was not able to implement all of them by the end of fiscal year 2023.

Social Services administers numerous public assistance programs that collect personally identifiable information and other protected information from beneficiaries. Social Services places its data and reputation at risk by not removing access timely. Additionally, Social Services could incur potential financial liabilities should its information become compromised. Therefore, Social Services should continue its corrective action efforts to implement internal controls to monitor the timely removal of system access.

*Views of Responsible Officials:*

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**2023-044: Revoke Systems Access for Separated Employees in a Timely Manner**

**Applicable to:** Department of Taxation

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

The Department of Taxation (Taxation) did not timely revoke systems access for separated employees. Of the 128 terminated employees tested, Taxation did not timely remove access for 19 (14.8 %) separated employees due to delayed separation requests. Testing revealed that managers submitted separation requests between 2 and 142 days late. The delays in request submission were due to the managers being unaware of their responsibilities and, in some instances, overlooking the need to submit a separation request. The Security Standard requires agencies to disable information systems access within 24 hours of termination (Security Standard, Section PS-4 Personnel Termination). Additionally, Taxation's internal policy requires access be removed no later than the employee's last workday.

Untimely removal of user access can compromise the integrity of Taxation's internal systems and increase the risk of unauthorized transactions. Taxation should timely revoke systems access for separated employees and should ensure that managers understand their responsibility for submitting separation requests timely.

*Views of Responsible Officials:*

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## CONFIGURATION MANAGEMENT

### **2023-045: Improve IT Change Control and Configuration Management Process**

**Applicable to:** Virginia Retirement System

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

The System does not manage its IT change control and configuration management process in accordance with the Security Standard, and the System's Information Security Program Policy. Specifically, the following two weaknesses exist:

- The System has not reviewed and updated its Change Management Procedure since April 2017. The System's Information Security Program Policy, Section 8.5.1 CM-01: Configuration Management Policies and Procedures, states that the System should review and update its configuration management policies and procedures annually, or more frequently as needed based on environmental changes. The Security Standard, Section CM-1 Configuration Management Policy and Procedures, requires that the System review and update its current configuration management procedure on an annual basis, or more frequently if required to address an environmental change. Without current change control and configuration management policies and procedures, the System may not include all necessary elements in the change control and configuration management system and process to ensure adequate implementation of configuration management controls that meet Security Standard requirements.
- The System does not perform and document an explicit security evaluation of each change request for all changes. The System's Change Management Procedure, Section 'Create/Update Change Management Request', requires that the System record an assessment of the risk associated with each change as part of the change description, with a risk assignment of low, medium, or high. The Security Standard, Section CM-4 Security Impact Analysis, requires that the System analyze changes to information systems to determine potential security impacts prior to change implementation. Security Standard, Section CM-3 Configuration Change Control requires that the System review proposed configuration-controlled changes to an information system and approve or disapprove such changes with explicit consideration for security impact analyses. Not performing and documenting a security evaluation of changes and the subsequent potential security impacts for each change could result in changes with higher risk than anticipated, resulting in potential weaknesses in the System's security posture.

Turnover in key positions, including the position responsible for the change control and configuration management process, resulted in the identified weaknesses. The System has since

filled the position and is working to procure a new change management system; therefore, the System chose to prioritize the implementation of the new system over updating the old system and its Change Management Procedure.

The System should review and update its Change Management Procedure annually, as required, to ensure it accurately reflects the System's change management process and includes all Security Standard requirements. The System should also perform and document a security evaluation of changes and the subsequent potential security impacts for each change in each change control request in compliance with its Information Security Program Policy, Change Management Procedure, and the Security Standard. Doing so will help to ensure the confidentiality, integrity, and availability of the System's sensitive data.

*Views of Responsible Officials:*

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**2023-046: Continue to Improve IT Change and Configuration Management Policy and Process**

**Applicable to:** Department of Planning and Budget

**Prior Year Finding Number:** 2022-055; 2021-032

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

Planning and Budget does not consistently implement its IT change and configuration management process as required by its Change Management Policy and the Security Standard. Since the prior year audit, Planning and Budget amended its Change Management Policy to align with the requirements of the Security Standard and resolve one of the two prior year weaknesses. Additionally, Planning and Budget is working with VITA to remediate the second prior year weakness, but due to delays by VITA's supplier, Planning and Budget does not have access to the centralized monitoring tool, which we communicated in a separate Risk Alert.

However, after conducting a sample of 40 changes that occurred within Planning and Budget's IT environment during the fiscal year, we found the following weaknesses:

- Planning and Budget did not document the Change Advisory Board's approval for all 40 sample changes. Planning and Budget's Change Management Policy requires the Change Advisory Board to meet regularly to review, assess, and authorize changes to be implemented into production (Change Management Policy, "Charter and Planned Changes", Pg. 2; Security Standard, Section CM-3 Configuration Change Control). While Planning and Budget maintains meeting minutes, it does not archive or attach the minutes to the changes discussed to verify approvals. Without documenting the proper approvals according to the Change Management Policy, Planning and Budget

risks implementing unauthorized changes that could affect the availability or integrity of sensitive systems, compromising sensitive and financial data.

- Planning and Budget did not document its security impact analysis for 12 out of 40 (30 %) changes. Planning and Budget’s Change Management Policy requires the developer to indicate the results of the risk analysis in the “Impact” tab of the change tracker. If the change has no impact, the developer should toggle “No” to indicate this in the “Impact” tab (Change Management Policy, “Impact Tab” Pg. 16; Security Standard, Section CM-4 Security Impact Analysis). Without indicating the impact of a change according to the Change Management Policy, Planning and Budget cannot ensure that it performs a risk analysis for each change. Additionally, without performing a security impact analysis, Planning and Budget may not detect and prevent the implementation of changes that compromise the security of its IT environment.
- Planning and Budget did not document test plans for 12 out of 40 (30%) changes. Planning and Budget’s Change Management Policy requires the testers or developers to document the date of the test, the individual performing the test, the test’s description, and results (Change Management Policy, “Impact Tab” Pg. 18; Security Standard, Section CM-4 Security Impact Analysis). Without conducting and documenting pre-implementation testing, Planning and Budget cannot validate the change will not cause disruption to its production environment when deployed.

While Planning and Budget made significant progress remediating the prior year weaknesses, developer oversight and Planning and Budget’s lack of enforcing the formal process caused the weaknesses to exist. Planning and Budget should enforce its Change Management Policy to ensure its staff consistently document and implement changes to its IT environment to address the weaknesses listed above. This will help protect the confidentiality, integrity, and availability of Planning and Budget’s sensitive and mission-critical data.

*Views of Responsible Officials:*

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## **2023-047: Develop Baseline Configurations for Information Systems**

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** 2022-050; 2021-048; 2020-043; 2019-062; 2018-064; 2017-053; 2016-051; 2015-005

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

DBHDS is making progress to document baseline configurations for its sensitive systems' hardware and software requirements. Baseline security configurations are essential controls in information technology environments to ensure that systems have appropriate configurations and serve as a basis for implementing or changing existing information systems.

Since the prior year audit, DBHDS reduced its information system environment from 140 to 90 sensitive systems and applications across the Central Office and 12 facilities, with some containing HIPAA data, social security numbers, and Personal Health Information data. Additionally, DBHDS developed a baseline configuration for seven of its 90 sensitive systems during fiscal year 2023.

The Security Standard, Sections CM-2 and CM-2-COV, requires DBHDS to perform the following:

- Develop, document, and maintain a current baseline configuration for information systems.
- Review and update the baseline configurations on an annual basis, when required due to environmental changes, and during information system component installations and upgrades.
- Maintain a baseline configuration for information systems development and test environments that it manages separately from the operational baseline configuration.
- Apply more restrictive security configurations for sensitive systems, specifically systems containing HIPAA data.
- Modify individual IT system configurations or baseline security configuration standards, as appropriate, to improve their effectiveness based on the results of vulnerability scanning.

The absence of baseline configurations increases the risk that these systems will not meet the minimum-security requirements to protect data from malicious access attempts. If a data breach occurs to a system containing HIPAA data, DBHDS can incur large penalties, up to \$1.5 million. The limited progress made in the last year is due to DBHDS's ongoing resource constraints and focusing on other higher priorities.

DBHDS should assign the necessary resources to continue its efforts to complete baseline configurations for the remaining systems as well as new systems implemented in the future. DBHDS should also establish a process to maintain security baseline configurations for its sensitive systems to meet the requirements of the Security Standard and protect the confidentiality, integrity, and availability of the agency's sensitive data.

*Views of Responsible Officials:*

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**2023-048: Improve Change Management Process for Information Technology Environment**

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

DBHDS does not consistently follow its formal change control and configuration management process nor meet certain requirements in the Security Standard. DBHDS has two change and configuration management processes, one for its health records system and the second for all other changes to its IT environment. The following weaknesses exist for the IT environment configuration management process:

- DBHDS inconsistently documents the types of changes that users can request between its IT Change Management Process Guide (Process Guide) and its Change Management FAQ Presentation (FAQ Presentation). As a result, DBHDS does not consistently follow the workflows described in its Process Guide for the change types. DBHDS's IT Configuration Management Policy, which aligns with the Security Standard, requires DBHDS to determine the types of changes to the information system that are configuration controlled. By not consistently identifying and documenting the types of change that users can request, DBHDS increases the risk of implementing changes to production without obtaining the proper approvals and conducting the appropriate level of testing (IT Configuration Management Policy Section B: Configuration Change Control; Security Standard, CM-3 Configuration Change Control).
- DBHDS does not formally close all change request tickets for its IT environment. DBHDS classifies changes as resolved after implementing the change to production prior to formally assessing the change as closed. For DBHDS to formally consider a change as closed, the user must confirm the change's functionality in production and DBHDS conducts a post-implementation review. Out of 50 changes completed between January 2023, which is when DBHDS implemented the process, and June

2023, DBHDS did not formally close 14 (28%) of the changes. The Process Guide requires DBHDS to resolve and close changes after 30 calendar days (Process Guide, Section 3.3: Activities). By not formally closing the change requests, DBHDS risks having change tickets open for extended periods without confirming a successful change implementation.

- DBHDS does not annually review and revise, as needed, its IT Configuration Management Policy, which it last reviewed in December 2021. The Security Standard requires DBHDS to review and update the configuration management policy on an annual basis or more frequently if required to address an environmental change. By not performing annual policy reviews, DBHDS cannot ensure it properly communicates, implements, and enforces new security control and process requirements, which increases the risk for unauthorized changes to be implemented in the IT environment (Security Standard, CM-1 Configuration Management Policy and Procedures).

DBHDS's CISO is responsible for reviewing the agency's policies and procedures, but due to other competing priorities, the CISO was unable to review and update the IT Configuration Management Policy. Additionally, due to the recent implementation of the change management process for IT environment changes, DBHDS continues to enhance its documentation, train personnel, and enforce its policy requirements.

DBHDS should annually review its IT Configuration Management Policy, Process Guide, and FAQ Presentation to ensure it consistently documents the expectations for the change management process and it continues to align with the Security Standard. Additionally, DBHDS should train its personnel to accurately classify the type of change, consistently follow the applicable process workflow based on the type of change requested, and formally close all change tickets in accordance with the agency's IT Configuration Management Policy, Process Guide, and the Security Standard. Maintaining an effective change management process will help to protect the confidentiality, integrity, and availability of sensitive and mission essential data.

*Views of Responsible Officials:*

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**2023-049: Continue Improving IT Change and Configuration Management Process**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** 2022-052; 2021-049; 2020-044; 2019-038

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**ALPT or Cluster Name and ALN:** Medicaid Cluster - 93.775, 93.777, 93.778 (COVID-19)

**Federal Award Number and Year:** 2305VA5MAP - 2023

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Other - 2 CFR § 200.303(e)

**Known Questioned Costs:** \$0

Social Services continues to improve its IT change and configuration management process to align with the Security Standard. Change management is a key control to evaluate, approve, and verify configuration changes to security components. Two weaknesses remain since our last review, which we communicated to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia, due to it containing descriptions of security mechanisms. The Security Standard requires agencies to implement certain controls that reduce unnecessary risk to the confidentiality, integrity, and availability of Social Services' information systems and data.

Social Services' Change Management Process Guide details the process Social Services follows to manage changes, but does not include all the required elements, which contributed to the weaknesses remaining. Additionally, the change request form does not have the necessary fields to document the required elements. Not aligning IT change management processes with the Security Standard increases the risk of a data breach or unauthorized access to confidential and mission-critical data, leading to data corruption, data loss, or system disruption if accessed by a malicious attacker, either internal or external.

Social Services should resolve the remaining two weaknesses discussed in the communication marked FOIAE in accordance with the Security Standard. Continuing to improve Social Services' IT change and configuration management process will decrease the risk of unauthorized modifications to sensitive systems and help maintain the confidentiality, integrity, and availability of sensitive and mission critical data.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-050: Improve Change Control Process**

**Applicable to:** Department of Transportation

**Prior Year Finding Number:** 2022-054

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

Transportation has made progress towards implementing certain elements in its change and configuration management process as required by the Security Standard. However, we communicated one remaining weakness remains to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia due to it containing descriptions of security mechanisms.

The Security Standard requires change and configuration management controls to appropriately protect sensitive systems. Without implementing certain change and configuration management controls, Transportation may be unable to properly manage changes to its systems to ensure data integrity and system recovery. Transportation should update its change and configuration management process to address the weakness discussed in the communication marked FOIAE to protect the confidentiality, integrity, and availability of sensitive and mission-critical data.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-051: Improve Change Control Process**

**Applicable to:** Virginia Employment Commission

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**ALPT or Cluster Name and ALN:** Unemployment Insurance (UI) - 17.225 (COVID-19)

**Federal Award Number and Year:** UI210F2300 - 2023

**Name of Federal Agency:** U.S. Department of Labor

**Type of Compliance Requirement - Criteria:** Other - 2 CFR § 200.303(e)

**Known Questioned Costs:** \$0

The Commission does not define whether certain types of changes are exempt from certain elements of its IT change control process. As a result, the Commission does not consistently follow its Configuration Management Policy and Procedures (Configuration Management Policy) and the Security Standard. Specifically, the following weaknesses exist:

- The Commission does not perform an explicit evaluation of change requests from a security perspective, commonly referred to as a security impact analysis, for changes to some of its systems and applications. For all 50 changes we selected for review, the Commission could not provide evidence that it performed a security impact analysis. The Configuration Management Policy requires the Commission’s ISO or designee to perform a security impact analysis for proposed changes, document the findings, and attach the documentation to the change request. Additionally, the Security Standard requires the Commission to approve or deny change requests with explicit consideration for security impact analyses. Without conducting and documenting a security impact analysis for each requested change, the Commission may not detect and prevent changes that could compromise the security of the IT environment (Configuration Management Policy Section 3.b Security Impact Analysis; Security Standard Sections CM-3 Configuration Change Control and CM-4 Security Impact Analysis).
- The Commission did not perform pre-implementation testing for 34 out of 50 changes sampled (68%). The Configuration Management Policy requires the Commission to test, validate, and document changes to the information system before implementing the changes on the operational system. Without performing pre-implementation testing to validate a change, the Commission increases the risk that a change may compromise security of the IT environment without being detected and prevented (Configuration Management Policy Section 2.a.9 Configuration Change Control; Security Standard Section CM-3 Configuration Change Control).

The Commission not documenting whether specific types of changes are exempt from certain aspects of its formal change management process or should follow a different process caused it not to consistently perform pre-implementation testing. Additionally, the Commission did not enforce its Configuration Management Policy, which also led to it not formally documenting a security impact analysis for each change.

The Commission should define and formally document the different change types and whether the type of change is exempt from aspects of its formal change management process. Additionally, the Commission should conduct and document its analysis of security impacts for each change request prior to approval and implementation to the production IT environment. These actions will help ensure the confidentiality, integrity, and availability of sensitive and mission critical data.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

## **2023-052: Improve Monroe IT Change and Configuration Management Process**

**Applicable to:** Department of Accounts

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

Accounts does not enforce its Monroe IT change and configuration management policy to conduct an explicit evaluation and approval of change requests from a security perspective, commonly referred to as a security impact analysis, for changes to some of its systems and applications. Accounts has two change management processes for its IT environment, the Paragon Change Process that applies explicitly to the Commonwealth's enterprise resource planning system and the Monroe Change Process that applies to all other agency systems and applications.

Accounts' Configuration Management Policy, which is based on the Security Standard, requires the ISO to analyze changes to the information system to determine the potential security impact prior to change implementation. The Configuration Management Policy also requires the ISO to approve configuration-controlled changes to the system with explicit consideration for security impact analyses (Configuration Management Policy, Sections B. Configuration Change Control, C. Security Impact Analysis; Security Standard, Sections CM-3 Configuration Change Control, CM-4 Security Impact Analysis). Without conducting and documenting a security impact analysis for each requested change, when applicable, Accounts may not detect and prevent changes that could compromise the security of the IT environment.

Accounts does not conduct a security impact analysis for applicable requests because it instead relies on its implementation of general IT security controls within its IT environment. Another contributing factor is that Accounts does not have an option, as part of its Monroe Change Process that applies to all other agency systems and applications, for the ISO to conduct and document a security impact analysis for applicable requested changes with subsequent approval or disapproval based on the analysis.

Accounts' ISO should conduct and document its analysis of security impacts for each change request prior to approval and implementation to the production IT environment. To assist with this requirement, Accounts should revise its Monroe Change Process that applies to all other agency systems and applications to include the ISO's documented analysis of potential security impacts and approval for each requested change. This will help to ensure the confidentiality, integrity, and availability of sensitive and mission essential data.

### *Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

## AUDIT AND ACCOUNTABILITY

### **2023-053: Conduct Timely IT Security Audits**

**Applicable to:** Department of Accounts

**Prior Year Finding Number:** 2022-067

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

Accounts continues to not perform IT security audits over its sensitive IT systems once every three years in accordance with the Commonwealth's IT Security Audit Standard, SEC502 (IT Audit Standard). Since the 2022 fiscal year audit, Accounts retired two of the three sensitive systems previously noted as out of compliance. However, as of November 2023, Accounts has not had an IT security audit conducted over the third system, the Commonwealth's enterprise resource planning system, which has not had a comprehensive IT security audit conducted since July 2017.

The IT Audit Standard requires IT systems that contain sensitive data or reside in a system with a sensitivity of high for confidentiality, integrity, or availability be assessed at least once every three years (IT Audit Standard, Sections 1.4 Scope and Frequency of IT Security Audits; 2.1 Planning for IT Security Audits). By not having IT security audits performed over sensitive systems once every three years, Accounts increases the risk for vulnerabilities in the configuration settings and deficient management processes to go undetected and not effectively remediated. This reduces Accounts' security posture and increases the risk that malicious actors will exploit those vulnerabilities to gain unauthorized access to sensitive data.

Accounts did not include the Commonwealth's enterprise resource planning system in the audit scope for the VITA Auditing Service's 2022 audit because of the agency's efforts to release the human resource and payroll management module. Additionally, Accounts originally planned to have an audit conducted over the Commonwealth's enterprise resource planning system in July 2023, but due to other technical projects affecting the Commonwealth's enterprise resource planning system, Accounts delayed the audit. As of November 2023, Accounts is finalizing a Statement of Work with an external contractor to conduct an IT security audit over the Commonwealth's enterprise resource planning system beginning in January 2024.

Accounts should continue its plans to have the external contractor conduct an IT security audit over the Commonwealth's enterprise resource planning system. Additionally, Accounts should work with VITA's Auditing Service to schedule and ensure performance of future security audits once every three years in accordance with the Security Audit Standard. This will help protect the confidentiality, integrity, and availability of Accounts' sensitive and mission critical data.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-054: Conduct Information Technology Security Audits over Sensitive Systems**

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** 2022-068

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

DBHDS continues not to perform timely IT security audits over its sensitive systems in accordance with the IT Audit Standard. DBHDS planned to conduct 11 IT security audits during fiscal year 2023, based on the calendar year 2023 IT Audit Plan submitted in December 2022, but only completed nine audits as of fiscal year end. The IT Audit Plan includes both sensitive system audits and facility audits, and 109 of the 143 sensitive systems and facilities listed in DBHDS's IT Audit Plan do not have a record of receiving an IT security audit.

The IT Audit Standard requires that IT systems containing sensitive data, or systems with an assessed sensitivity of high on any of the criteria of confidentiality, integrity, or availability, shall receive an IT security audit at least once every three years. Additionally, the IT Audit Standard requires that the IT security auditor shall use criteria that, at a minimum, assess the effectiveness of the system controls and measures compliance with the applicable Commonwealth IT Resource Management Policies and Standards (IT Audit Standard, Sections 1.4 Scope and Frequency of IT Security Audits and 2.2 IT Security Audit Scope).

Without conducting IT security audits over all sensitive systems at least once every three years, DBHDS may not detect and mitigate weaknesses affecting its IT environment. Additionally, malicious parties can exploit the unmitigated weaknesses to compromise DBHDS's sensitive systems. DBHDS's previous IT auditor left the agency at the end of calendar year 2022, and DBHDS filled the vacancy in August 2023. DBHDS did not consider outsourcing the IT security audits during the seven-month vacancy due to budget constraints. Limited staffing also continues to hinder DBHDS from completing its IT security audits within the three-year requirement.

DBHDS should allocate the necessary resources to either outsource or hire additional IT auditors to ensure it audits its sensitive systems once every three years in accordance with the IT Audit Standard. This will help to ensure the confidentiality, integrity, and availability of DBHDS's sensitive and mission-critical data.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-055: Obtain and Review Information Security Audit**

**Applicable to:** Department of Medical Assistance Services

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**ALPT or Cluster Name and ALN:** Medicaid Cluster - 93.775, 93.777, 93.778 (COVID-19)

**Federal Award Number and Year:** 2305VA5MAP - 2023

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Special Tests and Provisions - 42 CFR § 95.621

**Known Questioned Costs:** \$0

Medical Assistance Services has not obtained the required biennial automated data processing risk analyses and system security audit of the Medicaid claims processing module of the Medicaid management system (claims processing module). The last audit of the claims processing module occurred during October 2020 and Medical Assistance Services received the report in January 2021. The Medicaid program is highly dependent on extensive and complex computer systems that include controls for ensuring the proper payment of Medicaid claims. These controls reside with the agency as well as with one of Medical Assistance Services' service providers.

As required by 42 CFR § 95.621, Medical Assistance Services must review its claims processing module on a biennial basis. At a minimum, the review must include an evaluation of physical and data security operating procedures and personnel practices. Additionally, the Hosted Environment Security Standard states that agency heads remain accountable for maintaining compliance with the Hosted Environment Security Standard for IT equipment, systems, and services procured from service providers and must enforce the compliance requirements through documented agreements and oversight of the services provided.

Without the biennial audit, Medical Assistance Services cannot ensure the service provider has adequately designed and implemented the controls over the claims processing module and whether the controls are operating effectively. Although Medical Assistance Services maintains a high degree of interaction with the service provider, not obtaining and reviewing the biennial audit increases the Commonwealth's risk that it will not detect a weakness in the service provider's environment, which could negatively impact the Commonwealth. Due to the highly sensitive, mission-critical nature of the data and controls within the claims processing module, Medical Assistance Services is also compromising system integrity and increasing the risk of unauthorized system access.

Medical Assistance Services' contract with the service provider includes a biennial audit as a term of the contract. However, Medical Assistance Services did not ensure that the service provider completed the audit timely. In June 2023, the service provider communicated to Medical Assistance Services that the next audit would begin in July 2023 and in October 2023 the service provider communicated that it would deliver the report in December 2023.

Medical Assistance Services should ensure that the service provider completes the required biennial audit and that future audits meet the timing and other requirements in the contract. In addition, Medical Assistance Services should use the results of these audits to ensure its service provider complies with the requirements in the Hosted Environment Security Standard, Code of Federal Regulations, and contract with the Commonwealth. If the required audit discloses weaknesses, Medical Assistance Services should implement compensating controls to mitigate the risk to the Commonwealth until the service provider corrects the deficiency.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-056: Conduct Information Technology Security Audits**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**ALPT or Cluster Name and ALN:** Medicaid Cluster - 93.775, 93.777, 93.778 (COVID-19)

**Federal Award Number and Year:** 2305VA5MAP - 2023

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Other - 2 CFR § 200.303(e)

**Known Questioned Costs:** \$0

Social Services does not conduct a comprehensive IT security audit on each sensitive system at least once every three years that assesses whether IT security controls are adequate and effective. Specifically, Social Services has not conducted an IT security audit in the last three years over 29 of the 70 sensitive systems (41%) due for an IT security audit.

The Security Standard, Section 7, requires that each IT system classified as a sensitive system undergo an IT security audit as required by and in accordance with the current version of the IT Audit Standard. The IT Audit Standard, Section 1.4, requires that IT systems containing sensitive data, or systems with an assessed sensitivity of high on any of the criteria of confidentiality, integrity, or availability, shall receive an IT security audit at least once every three years. Additionally, the IT Audit Standard, Section 2.2, requires that the IT security auditor shall



use criteria that, at a minimum, assesses the effectiveness of the system controls and measures compliance with the applicable requirements of the Security Standard.

Social Services does not have an internal audit function but does employ an IT Audit Manager. However, any audits conducted by the IT Audit Manager cannot be peer reviewed due to Social Services not having an internal audit function or Chief Audit Executive, and thus, these audits do not meet Government Auditing Standards requirements. Therefore, Social Services procures an external auditor to complete all the required IT Security Audits using funds allocated from the Virginia General Assembly, as well as funds allocated to Information Technology Services. Social Services tasks the IT Audit Manager with coordinating the audits and tracking Social Services' remediation of audit findings. However, the IT Audit Manager relies on the collaboration of the business divisions, Information Technology Services, and Information Security Risk Management, as well as the oversight of the Executive Team to effectively schedule and conduct the audits. Social Services did not perform the IT security audits in accordance with the Security Standard because of a lack of governance over IT security.

Without conducting full IT security audits that cover all applicable Security Standard requirements for each sensitive system every three years, Social Services increases the risk that IT staff will not detect and mitigate existing weaknesses. Malicious parties taking advantage of continued weaknesses could compromise sensitive and confidential data. Further, such security incidents could lead to mission-critical systems being unavailable.

Social Services should evaluate potential options and develop a formal process for conducting IT audits over each sensitive system at least once every three years that tests the effectiveness of the IT security controls and compliance with Security Standard requirements. Social Services should then complete the planned IT security audits and implement adequate governance processes to ensure it is meeting the Security Standard requirements. Compliance with the IT Audit Standard will help to ensure the confidentiality, integrity, and availability of sensitive and mission-critical data.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

## **2023-057: Conduct Timely IT Security Audits**

**Applicable to:** Department of Motor Vehicles

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

Motor Vehicles does not conduct a comprehensive IT security audit on each sensitive system at least once every three years that assesses whether IT security controls are adequate and effective. We communicated the weakness to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia, due to it containing descriptions of security mechanisms.

The Security Standard, Section 7, requires that each IT system classified as sensitive undergo an IT security audit as required by and in accordance with the current version of the IT Audit Standard. The IT Audit Standard, Section 1.4, requires that IT systems containing sensitive data, or systems with an assessed sensitivity of high on any of the criteria of confidentiality, integrity, or availability, shall receive an IT security audit at least once every three years. Additionally, the IT Audit Standard, Section 2.2, requires that the IT Security Auditor shall use criteria that, at a minimum, assess the effectiveness of the system controls and measure compliance with the applicable requirements of the Security Standard.

Without conducting comprehensive IT security audits that cover all applicable Security Standard requirements for each sensitive system every three years, Motor Vehicles increases the risk that IT staff will not detect and mitigate existing weaknesses. Malicious parties taking advantage of continued weaknesses could compromise sensitive and confidential data. Further, such security incidents could lead to mission-critical systems being unavailable.

Motor Vehicles was not able to conduct timely IT security audits because it experienced employee turnover and a lack of response for required information. Additionally, one of its systems is undergoing a major upgrade and another is encountering technical issues, which are contributing to delays in conducting IT security audits. Management should evaluate potential options and develop a formal process for conducting IT audits over each sensitive system at least once every three years that test the effectiveness of the IT security controls and compliance with Security Standard requirements. Motor Vehicles should then complete the planned IT security audits, either through its internal audit function or through the acquisition of external third-party services. Compliance with the IT Audit Standard will help to ensure the confidentiality, integrity, and availability of sensitive and mission-critical data.

### *Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

## SYSTEM AND INFORMATION INTEGRITY

### 2023-058: Upgrade End-of-Life Technology

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** 2022-060

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**ALPT or Cluster Name and ALN:** Medicaid Cluster - 93.775, 93.777, 93.778 (COVID-19)

**Federal Award Number and Year:** 2305VA5MAP - 2023

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Other - 2 CFR § 200.303(e)

**Known Questioned Costs:** \$0

Social Services uses end-of-life (EOL) technologies in its IT environment and maintains technologies that support mission-essential data on IT systems running software that its vendors no longer support. We communicated internal control weaknesses to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia, due to it containing descriptions of security mechanisms. The Security Standard prohibits agencies from using software that is EOL and which the vendor no longer supports to reduce unnecessary risk to the confidentiality, integrity, and availability of Social Services' information systems and data.

Social Services does not assign an individual or team with the responsibility to track EOL software dates and does not have a formal process to ensure that it upgrades software versions prior to the EOL date, which caused the EOL software to remain in the environment. Using EOL technologies increases the risk of successful cyberattack, exploit, and data breach by malicious parties. Further, vendors do not offer operational and technical support for EOL or end-of-support technology, which affects data availability by increasing the difficulty of restoring system functionality if a technical failure occurs.

Social Services should dedicate the necessary resources to evaluate and implement the internal controls and recommendations discussed in the communication marked FOIAE in accordance with the Security Standard. Dedicating the necessary resources to minimize the use of EOL technologies will help to ensure that Social Services secures its IT environment and systems to protect its sensitive and mission critical data.

#### *Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

### **2023-059: Continue to Update End-of-Life Technology**

**Applicable to:** Department of Motor Vehicles

**Prior Year Finding Number:** 2022-062; 2021-041

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

Motor Vehicles made progress in upgrading the EOL technologies identified during fiscal year 2022; however, Motor Vehicles continues to run EOL technologies on its IT systems. Motor Vehicles maintains technologies that support mission essential and critical applications that run software that its vendors no longer support. We communicated the control weaknesses to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia, due to it containing descriptions of security mechanisms.

The Security Standard prohibits agencies from using software that is EOL, and which the vendor no longer supports, to reduce unnecessary risk to the confidentiality, integrity, and availability of Motor Vehicle's information systems and data. Motor Vehicles did not update, replace, or decommission the EOL software due to procurement delays.

Motor Vehicles should dedicate the necessary resources to evaluate and implement the controls and recommendations discussed in the communication marked FOIAE in accordance with the Security Standard. Decommissioning EOL software will help to ensure that Motor Vehicles secures its IT environment and systems to protect its sensitive and mission-critical data.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

### **2023-060: Upgrade End-of-Life Technology**

**Applicable to:** Department of Transportation

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

Transportation uses EOL technology on one of its IT systems that process mission-essential data without an approved exception. We communicated the control weakness to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia, due to it containing descriptions of security mechanisms.

The Security Standard prohibits agencies from using software that is EOL, and which the vendor no longer supports, to reduce unnecessary risk to the confidentiality, integrity, and

availability of the Transportation's information systems and data. If Transportation is not able to update its software to a supported version due to compatibility or other operational issues, the Security Standard requires the agency head to submit an exception request for approval to the Commonwealth's Chief Information Security Officer (Security Standard, Sections SI-2-COV Flaw Remediation, SA-22 Unsupported System Components, and 1.5 Exceptions to Security Requirements).

Transportation should submit an exception for running EOL technology that includes a description of compensating controls that will reduce the software vulnerability risk. The exception request should also include Transportation's plan to upgrade the systems running outdated and unsupported software. Properly managing risk related to EOL technology will increase Transportation's security posture and help protect the confidentiality, integrity, and availability of sensitive and mission-critical data.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-061: Improve Vulnerability Management Process**

**Applicable to:** Department of Education - Direct Aid to Public Education

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**ALPT or Cluster Name and ALN:** Child and Adult Care Food Program (CACFP) - 10.558;  
Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) - 21.027 (COVID-19);  
Educational Stabilization Fund (ESF) - 84.425 (COVID-19)

**Federal Award Number and Year:** Various - 2023

**Name of Federal Agency:** U.S. Department of Agriculture; U.S. Department of Education; U.S. Department of the Treasury

**Type of Compliance Requirement - Criteria:** Other - 2 CFR § 200.303(e)

**Known Questioned Costs:** \$0

Education does not consistently remediate vulnerabilities in its IT environment within the timeframe required by agency policy and the Security Standard. VITA and Education share the responsibility for the remediation of legitimate vulnerabilities and Education does not consistently remediate vulnerabilities that are its responsibility. We communicated the weaknesses and recommendations to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia, due to it containing descriptions of security mechanisms.

Both Education's Information Security Policy Manual and the Security Standard require Education to remediate legitimate vulnerabilities within 90 days in accordance with an

organizational assessment of risk. Without remediating vulnerabilities within the required timeframe, Education increases the risk of unauthorized access to the IT environment.

Education follows a vulnerability management process; however, some extensive and time-consuming elements of the process caused delays in remediation efforts. Education should improve its vulnerability management process to remediate vulnerabilities within the timeline required by the Security Standard and its Information Security Policy Manual. By remediating vulnerabilities timely, Education will reduce data security risks for sensitive and mission-critical systems and better protect the confidentiality, integrity, and availability of the data processed by those systems.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

## RISK ASSESSMENT

### **2023-062: Improve Vulnerability Management**

**Applicable to:** Department of Health

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

Health does not consistently remediate vulnerabilities for software that is under Health's purview within the timeframe required in Health's Vulnerability Management Process and the Security Standard. VITA is responsible for remediating vulnerabilities related to servers and endpoints, but Health is responsible for remediating vulnerabilities for applications. Health and VITA work together to scan Health's systems for vulnerabilities using various tools. After obtaining and reviewing quarterly vulnerability scan reports, Health identifies the vulnerabilities in the reports that it is responsible for remediating and assigns technical staff to remediate each identified vulnerability. However, Health does not ensure that it remediates each vulnerability within the timeframe required in Health's Vulnerability Management Process and that it remediates all legitimate vulnerabilities within 90 days. Additionally, Health does not ensure that the same vulnerabilities are not present in subsequent vulnerability scans.

Health's Vulnerability Management Process states that critical-risk vulnerabilities must be remediated within 15 days, high-risk vulnerabilities must be remediated within 30 days, medium-risk vulnerabilities must be remediated within 60 days, and low-risk vulnerabilities must be remediated within 90 days. The Security Standard requires Health to remediate legitimate vulnerabilities within 90 days (Security Standard, Sections RA-5 and RA-5 COV). Without remediating vulnerabilities within the required timeframes, Health increases the risk of unauthorized access to its IT environment as well as an increase in likelihood of data breaches. In addition, software vulnerabilities, whether patching or configuration-based, are common flaws used by unauthorized actors to infiltrate a network and initiate an attack, which can lead to financial, legal, and reputational damages for Health.

Resource constraints in the Information Security Office hindered effective end-to-end vulnerability management. Additionally, competing priorities, including operational duties, within the OIM contributed to the increased time from discovery to remediation of legitimate vulnerabilities. The ISO and OIM should closely collaborate to complete their respective tasks to improve Health's processes and remediate vulnerabilities within the timelines required by the Vulnerability Management Process and the Security Standard. Health should assess each element of the process to ensure its effectiveness for remediating all vulnerabilities within 90 days. Health should also ensure that the same vulnerabilities are not present in subsequent vulnerability scans. By remediating vulnerabilities timely, Health will reduce data security risk for sensitive and mission critical systems and better protect the confidentiality, integrity, and availability of the data processed by those systems.

### *Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

### **2023-063: Improve Vulnerability Management Process**

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** 2022-061

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

DBHDS continues to not consistently remediate vulnerabilities in its IT environment within the timeframe required by DBHDS's Vulnerability Management Program and the Security Standard. As of September 2023, DBHDS identified 2,828 high-risk vulnerabilities, of which 2,522 (89%) remained unmitigated beyond the Vulnerability Management Program's 30-day requirement. Of those 2,522 high-risk vulnerabilities, 30 vulnerabilities (1%) existed in DBHDS's IT environment beyond the 90-day requirement outlined in the Security Standard. Additionally, DBHDS does not obtain an approved exception for delays with its vulnerability remediation from the agency's CISO or the Commonwealth's CISO.

DBHDS's Vulnerability Management Program requires DBHDS to remediate vulnerabilities classified as high-risk within 30 days of the vulnerability discovery date or obtain an exception signed by the agency's CISO. Additionally, the Security Standard requires DBHDS to remediate legitimate vulnerabilities within 90 days in accordance with an organizational assessment of risk. The Security Standard also requires DBHDS to request for approval to deviate from a specific requirement in any related information security standard, if compliance would adversely impact a business process of the agency, by submitting an exception request to the Commonwealth's CISO (Vulnerability Management Program, Sections Vulnerability Remediation Responsibilities and Vulnerability Exception Request; Security Standard, Sections RA-5 Vulnerability Scanning and 1.5 Exceptions to Security Requirements).

Without remediating vulnerabilities within the required timeframe, DBHDS increases the risk of unauthorized access to the IT environment as well as an increase in likelihood of data breaches. In addition, software vulnerabilities, whether patching or configuration based, are common flaws used by unauthorized actors to infiltrate a network and initiate an attack, which can lead to financial, legal, and reputational damages for DBHDS. Issues confirming vulnerabilities classified as false positives in the vulnerability management software led to confusion in DBHDS's vulnerability remediation efforts. Despite DBHDS's more stringent requirements, it completed several remediation tickets later than anticipated, extending the amount of time the vulnerabilities existed in the environment.



DBHDS should continue to improve its vulnerability management process to ensure it remediates all vulnerabilities within the timeline required by its Vulnerability Management Program based on severity. DBHDS should also ensure it identifies and removes false positive vulnerabilities from the scan to provide an accurate description of DBHDS's vulnerability landscape. If DBHDS must deviate from requirements outlined in its Vulnerability Management Program or the Security Standard, DBHDS should file for and receive an approved exception from the agency's CISO and the Commonwealth's CISO. By remediating legitimate vulnerabilities timely, DBHDS will reduce data security risk for sensitive and mission critical systems and better protect the confidentiality, integrity, and availability of the data processed by those systems.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-064: Continue to Improve Risk Assessment Process**

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** 2022-071; 2021-054

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

DBHDS has made limited progress in conducting risk assessments over its sensitive systems in accordance with the Security Standard and the Commonwealth's Information Technology Risk Management Standard, SEC520 (Risk Management Standard). Since the fiscal year 2022 audit, DBHDS completed risk assessments for four out of its 90 (4%) sensitive systems and of those four, DBHDS completed risk treatment plans for three of them.

The Security Standard requires DBHDS to conduct and document a risk assessment of the IT system as needed, but not less than once every three years, and conduct and document an annual self-assessment to determine the continued validity of the risk assessment (Security Standard, Section 6.2 Risk Assessment). Additionally, the Risk Management Standard requires DBHDS to submit a risk treatment plan for each risk with a residual risk greater than low to the Commonwealth's CISO within 30 days of the final risk assessment report (Risk Management Standard, Section 4.5.5 Reporting IT Risk Assessment Results (Findings)).

Without conducting risk assessments and risk treatment plans for all systems, DBHDS increases the risk that it will not detect and mitigate existing weaknesses in the IT environment. By not detecting the weaknesses, it increases the risk of a malicious user compromising sensitive data and impacting the system's availability.

DBHDS's Information Security Department hired two contractors to assist with completing corrective actions for ongoing findings, including risk assessments and risk treatment

plans. However, due to the number of systems within DBHDS's environment and the system documentation required for each, DBHDS did not make as much progress as it originally planned.

DBHDS should continue dedicating the necessary resources to complete a risk assessment for its remaining sensitive systems. DBHDS should also complete a risk treatment plan for those risks identified with a residual risk greater than low that details the necessary information. Completing corrective action will help DBHDS identify potential risks and implement adequate controls to mitigate risk to its individual systems, IT environments, and business operations.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

## CONTINGENCY PLANNING

### **2023-065: Improve IT Contingency Management Program**

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** 2022-063; 2021-044; 2020-040; 2019-045; 2018-053; 2017-065

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

DBHDS has made limited progress to complete updated COOP and IT DRP for its 12 facilities and DBHDS Central Office. In addition, the DBHDS Central Office and facilities are not performing annual tests of the COOPs or DRPs. Since the fiscal year 2022 audit, DBHDS has completed a COOP and DRP document for three facilities and drafted a document for another two facilities that it has not finalized. Additionally, DBHDS continues to participate in the annual Commonwealth-wide disaster recovery test for its servers.

The Security Standard requires DBHDS to develop and disseminate procedures to facilitate the implementation of a contingency planning policy and associated contingency planning controls. The Security Standard also requires the agency to maintain current COOPs and DRPs and conduct annual tests against the documents to assess their adequacy and effectiveness (Security Standard, Section CP-1 Contingency Planning Policy and Procedures).

By not having current COOPs and DRPs for all 12 facilities and the DBHDS Central Office, DBHDS increases the risk of mission-critical systems being unavailable to support patient services. In addition, by not performing annual tests against the COOPs and DRPs, DBHDS is unable to identify weaknesses in the plans and may unnecessarily delay the availability of sensitive systems in the event of a disaster or outage. DBHDS's lack of communication and coordination between the central Information Technology and Emergency Planning Departments and individual facilities have caused delays in its corrective actions.

DBHDS should ensure there is adequate communication and coordination among departments and continue its efforts to update the contingency management program for the DBHDS Central Office and facilities to meet the minimum requirements in the Security Standard. DBHDS should update the COOPs and DRPs ensuring they are consistent with the agency's IT risk management documentation and consistent across the facilities and DBHDS Central Office. Once the contingency documents are complete, DBHDS should conduct tests, on at least an annual basis, to ensure the DBHDS Central Office and facilities can restore mission-critical and sensitive systems in a timely manner in the event of an outage or disaster.

#### *Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-066: Continue Developing Record Retention Requirements and Processes for Electronic Records**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** 2022-064; 2021-047; 2020-041; 2019-049; 2018-054

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**ALPT or Cluster Name and ALN:** Medicaid Cluster - 93.775, 93.777, 93.778 (COVID-19)

**Federal Award Number and Year:** 2305VA5MAP - 2023

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Other - 2 CFR § 200.303(e)

**Known Questioned Costs:** \$0

Social Services continues to operate without an adequate data retention process that ensures consistent compliance with retention requirements for its case management system and adherence to federal regulations and the Code of Virginia. Specifically, Social Services does not have data retention policies and procedures that define its requirements and processes to consistently ensure data retention compliance and destruction. Social Services' case management system stores several types of federal benefit program records with varying retention requirements supporting ten programs and services, such as Medicaid, TANF, and the SNAP. Social Services' case management system authorized over \$17 billion in public assistance payments to beneficiaries from these federal programs during fiscal year 2023.

Since fiscal year 2019, Social Services gathered retention requirements from the business divisions that support the federal programs and services. In fiscal year 2022, Social Services finalized and documented policies with retention requirements for the data sets handled by each of the ten programs and services supported by its case management system. However, Social Services has not developed, documented, and implemented procedures and processes to operationalize the records retention policies for each of the programs and services to ensure consistent retention and destruction of records in compliance with regulations and laws.

Title 45 CFR § 155.1210, governs record retention for Medicaid and requires state agencies to maintain records for ten years. Additionally, the Virginia Public Records Act outlined in § 42.1-91 of the Code of Virginia makes an agency responsible for ensuring that it preserves, maintains, and makes accessible public records throughout their lifecycle, including converting and migrating electronic records as often as necessary so that information is not lost due to hardware, software, or media obsolescence or deterioration. Furthermore, the Virginia Public Records Act in § 42.1-86.1 of the Code of Virginia details requirements for the disposition of records including that records created after July 1, 2006, and authorized to be destroyed or discarded, must be discarded in a timely manner and in accordance with the provisions of Chapter 7 of the Virginia Public Records Act. Records that contain identifying information as defined by subsection C of § 18.2-186.3 of the Code of Virginia shall be destroyed within six months of the expiration of the records retention period. Finally, the Security Standard requires agencies to implement backup and restoration plans that address the retention of the data in

accordance with the records retention policy for every IT system identified as sensitive relative to availability (Security Standard, Section CP-9-COV Information System Backup).

Without implementing records retention requirements, Social Services increases the risk of a data or privacy breach. Additionally, destroying documents that should be available for business processes or audit, or keeping data longer than stated, could expose Social Services to fines, penalties, or other legal consequences. Further, Social Services may not be able to ensure that backup and restoration efforts will provide mission essential information according to recovery times. Finally, Social Services spends additional resources to maintain, back up, and protect information that no longer serves a business purpose.

Social Services determined that the retention requirements for all ten programs and services supported by its case management system are not feasible as a single release due to the risk and complexity of the project, as well as changes to federal requirements, since its initial analysis. Therefore, Social Services plans to use a phased delivery approach including multiple releases, beginning with Release 1 in February 2024. Further, Social Services is working on a revised timeline to complete each additional phase for the remaining releases.

Social Services should continue to develop and implement records retention procedures that define its requirements and processes to ensure that consistent records retention processes can be operationalized across business divisions to comply with applicable laws and regulations.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-067: Improve Web Application Security Controls**

**Applicable to:** Department of Motor Vehicles

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

Motor Vehicles does not secure a sensitive web application with some of the minimum-security controls required by the Security Standard. We communicated the weakness to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia, due to it containing descriptions of security mechanisms.

The Security Standard requires organizations to implement certain controls that reduce unnecessary risk to the confidentiality, integrity, and availability of Motor Vehicles' information systems and data. By not meeting the requirements of the Security Standard, Motor Vehicles increases its risk related to data confidentiality, integrity, and availability.

Due to an oversight, an employee did not perform certain control activities we communicated to management. Motor Vehicles should dedicate the necessary supervision to ensure employees are fulfilling their responsibilities to aid Motor Vehicles in meeting the minimum requirements in the Security Standard. Addressing these weaknesses will help to ensure the confidentiality, integrity, and availability of sensitive and mission-critical data and compliance with the Security Standard.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

## PLANNING

### **2023-068: Improve IT Risk Management and Contingency Planning Program**

**Applicable to:** Department of Accounts

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

Accounts does not conduct some aspects of its IT risk management documentation in accordance with the Security Standard. During fiscal year 2023, Accounts began addressing weaknesses in its IT risk management documentation by conducting an annual test of its Continuity Plan. However, Accounts did not conduct an annual review for 26 of its 27 systems' SSPs and does not include certain elements of information in all 27 SSPs. The information missing includes the system's authorization boundary, information about the operational environment and relations with or connections to other systems, backup schedules, and the system's security requirements.

The Security Standard requires Accounts to develop a security plan for the information system that includes these elements of information. Additionally, the Security Standard requires Accounts to review and update the SSPs on an annual basis or more frequently if necessary to address changes to the IT system and environment (Security Standard, Section PL-2 System Security Plan). Without annually reviewing, updating, and encompassing all the required elements in the system's SSP, Accounts increases the risk that it will not effectively identify all potential risks and implement security controls needed to protect its sensitive system environment. Accounts did not review and update the SSPs in the last year to include the specific elements due to resource constraints and prioritizing other tasks.

Accounts should dedicate the necessary resources to conduct an annual review of its SSPs and include the specific elements of information that the Security Standard requires. This will help Accounts to identify potential risks and the need for security controls to protect the confidentiality, integrity, and availability of Accounts' sensitive and mission-critical data.

*Views of Responsible Officials:*

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**2023-069: Complete a System Security Plan for Each Sensitive System**

**Applicable to:** University of Virginia-Medical Center

**Prior Year Finding Number:** 2022-073

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

The Medical Center continues to not have a completed system security plan for all its sensitive systems in accordance with the requirements of its adopted security standard, the NIST Standard. The NIST Standard, Section PL-2, requires the Medical Center to develop a system security plan for each sensitive system and to review the system security plans on an annual basis.

Without having a system security plan for each sensitive system, the Medical Center increases the risk of not identifying and implementing proper security controls to secure the system. Additionally, without documenting and reviewing system security plans annually, the Medical Center increases the risk it will not detect changes to key security controls and not have the proper security mechanisms to adequately protect its sensitive systems.

The Medical Center is in the process of finalizing a template for system security plans; however, it has not yet completed system security plans for each system. Additionally, the Medical Center's UVA Health and UVA Community Health Risk Management Standard (RM Standard) does not require that the Medical Center establish and document system security plans for each sensitive system, which contributed to the lack of system security plans.

The Medical Center should dedicate the necessary resources to develop a system security plan for each of its sensitive systems. Additionally, the Medical Center should update its RM Standard to include a requirement to develop a system security plan for each sensitive system and to review the system security plans on an annual basis. Maintaining current system security plans will assist the Medical Center in safeguarding the confidentiality, integrity, and availability of its sensitive and mission-critical data.

*Views of Responsible Officials:*

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## AWARENESS AND TRAINING

### 2023-070: Improve Security Awareness Training Program

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

DBHDS does not administer its security awareness training program in accordance with its IT Security Awareness and Training Policy (Security Awareness Policy), the Security Standard, and the Commonwealth's Security Awareness Training Standard, SEC527 (Security Awareness Training Standard). An established security awareness training program is essential to protecting agency IT systems and data by ensuring that employees understand their roles and responsibilities in securing sensitive information at the agency. Specifically, the following weaknesses exist with DBHDS's security awareness training program:

- DBHDS does not provide role-based training to all users with designated security roles, such as System Owners, Data Owners, System Administrators, Agency Head, and security personnel. While DBHDS developed some role-based training modules in its training platform, the agency has not finalized all role definitions applicable to the agency to include all necessary modules, causing DBHDS to delay its implementation of role-based training. DBHDS's Security Awareness Policy, which is based on the Security Standard, requires that the agency provide role-based security training commensurate with the user's level of expertise (Security Awareness Policy, Section: B. Role-Based Training; Security Standard, Section AT-3 Role-Based Security Training; Security Awareness Training Standard, Section 3.5 Standards Alignment). The lack of adequate role-based training increases the risk that users will be unaware or unequipped to perform their assigned security-related functions, resulting in an increased data security risk.
- DBHDS does not consistently monitor and enforce employee compliance with the new employee and annual refresher security awareness and training requirements. Specifically, out of 576 users assigned to new employee training between January and May 2023, 23 (4%) users did not complete training within the required 30-day period and DBHDS did not disable access for 18 of those 23 (78%) users. Additionally, 18 out of 233 (8) users did not complete annual refresher training in calendar year 2022 and DBHDS did not disable access for 15 (83%) of those users for noncompliance. DBHDS's Security Awareness Policy designates each manager as responsible for ensuring their employees complete mandatory security awareness training. Additionally, the Security Awareness Policy requires all new DBHDS employees and business partners to complete security awareness training within the first 30 days of commencing work and repeat the training at least on an annual basis afterward, and states that the CISO or designee may revoke account rights until the employee or business partner

completes mandatory security awareness training (Security Awareness Policy, Section A. General Security Awareness Training; Security Standard, Sections AT-2 Security Awareness and AT-4 Security Training Records; Security Awareness Training Standard, Section 2.2 Information Security Officer). Without a process to consistently ensure that all users complete security awareness training at-hire and regularly thereafter, DBHDS increases the risk that users will be more susceptible to malicious attempts to compromise sensitive data, such as ransomware, phishing, and social engineering.

- DBHDS does not perform an annual review of its Security Awareness Policy, which DBHDS last reviewed in June 2021, and as a result, it does not reflect the additional security awareness training requirements outlined in the Security Awareness Training Standard. The Security Standard requires DBHDS to review and update the security awareness and training policy on an annual basis or more frequently if required to address an environmental change (Security Standard, Section AT-1 Security Awareness and Training Policy and Procedures). By not performing annual policy reviews, DBHDS cannot ensure that it communicates, implements, and enforces new security control and process requirements, which increases the risk for malicious users to exploit the potential gaps in the IT environment.

DBHDS's focus on other higher priorities, such as performing corrective actions for other ongoing management recommendations, and staffing turnover resulted in the above weaknesses occurring. DBHDS should dedicate the necessary resources to conduct annual reviews and revise the Security Awareness Policy, as necessary, to ensure its policy requirements align with those outlined in the Security Standard and Security Awareness Training Standard. Additionally, DBHDS should finalize and administer role-based training to users with designated security roles. DBHDS should also improve its monitoring and enforcement process to ensure all users complete IT security awareness training in accordance with its Security Awareness Policy, the Security Standard, and Security Awareness Training Standard. Improving the security awareness training program will help protect the agency from malicious attempts to compromise the confidentiality, integrity, and availability of sensitive information.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

## **2023-071: Improve Security Awareness Training**

**Applicable to:** Virginia Commonwealth University

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

Virginia Commonwealth University (University) does not meet certain requirements in the ISO Standard for security awareness training. Specifically, the University does not have an adequate process to ensure that all users complete security awareness training, and the University does not provide role-based training to users with specific information security roles and responsibilities. An established security awareness and training program is essential to protecting University IT systems and data by ensuring that employees understand their roles and responsibilities in securing sensitive information at the University. Our review of the University's security awareness and training program identified the following weaknesses:

- 974 of 8,063 (12%) users did not complete security awareness training within the past year. The ISO Standard requires that personnel should annually receive appropriate information security awareness, education, and training as relevant for their job function (ISO Standard 27002 Section: 6.3).
- The University does not provide role-based training to all users with designated security roles, such as system owners, data owners, system administrators, and security personnel. The University's Personnel Standard requires that all applicable individuals must complete role-specific security awareness training. Additionally, the ISO Standard requires the implementation of an appropriate training plan for technical teams whose roles require specific skill sets and expertise (ISO Standard 27002 Section: 6.3).

The University does not use an enforcement measure that forces users to complete training, such as disabling a user's account until training is complete. Without a process to ensure that all users receive security awareness training annually, the University increases the risk that users will be more susceptible to malicious attempts to compromise sensitive data, such as ransomware, phishing, and social engineering.

The University's Personnel Standard does not define the personnel with assigned security-based roles and responsibilities that must take role-specific training and does not define the specific training that each role should take. Lack of adequate role-based training increases the risk that users will be unaware or lack pertinent skills and knowledge to perform their security related functions, increasing the risk to sensitive data.

The University should improve their security awareness and training program to include an enforcement measure to ensure that all employees complete the training before accessing computer resources and on an annual basis thereafter. Additionally, the University should

develop a formal process to provide role-based training to users with designated security roles. Improving the security awareness and training program will help protect the University from malicious attempts to compromise the confidentiality, integrity, and availability of sensitive data.

*Views of Responsible Officials:*

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## PROCUREMENT AND CONTRACT MANAGEMENT

### **2023-072: Continue to Ensure ITISP Suppliers Meet all Contractual Requirements**

**Applicable to:** Virginia Information Technologies Agency

**Prior Year Finding Number:** 2022-100; 2021-023; 2020-070

**Type of Finding:** Internal Control

**Severity of Deficiency:** Significant Deficiency

**ALPT or Cluster Name and ALN:** Medicaid Cluster - 93.775, 93.777, 93.778 (COVID-19)

**Federal Award Number and Year:** 2305VA5MAP - 2023

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Other - 2 CFR § 200.303(e)

**Known Questioned Costs:** \$0

Although VITA is monitoring and enforcing the contractual requirements each month, as of June 2023, there were still cases of Information Technology Infrastructure Services Program (ITISP) suppliers not meeting the minimum requirements. When ITISP suppliers do not meet all contractual requirements (e.g., key measures, critical service levels, deliverables, etc.), it impacts the ability of Commonwealth agencies that rely on the ITISP services to comply with the Security Standard.

The Security Standard is a baseline for information security and risk management activities for Commonwealth agencies. Many agencies rely on services provided through ITISP suppliers to ensure compliance with the Security Standard. For example, the Security Standard requires the installation of security-relevant software updates within 90 days of release (Security Standard, Section SI-2 Flaw Remediation). Commonwealth agencies rely on the ITISP suppliers for the installation of security patches in systems that support agencies' operations. Our audits at various agencies for fiscal year 2023 found critical and highly important security patches not installed within the 90-day Security Standard requirement. The systems missing critical security updates are at an increased risk of cyberattack, exploitation, and data breach by malicious parties.

During fiscal year 2023, VITA and the Multisource Service Integrator (MSI) continued to evaluate the current service level measurements to ensure they align with the Commonwealth's needs. VITA and the MSI implemented changes to the service level related to security and vulnerability patching. The changes to this service level included establishing a Common Vulnerabilities and Exposures (CVE) threshold, which required that ITISP suppliers must install any patch with a CVE score above the threshold within 60 days. VITA excluded the revised service level related to security and vulnerability patching from the monthly monitoring process until June 2023 to allow the agency, the MSI, and the ITISP suppliers time to develop procedures and data standardizations to accurately monitor compliance with the service level. VITA should ensure that the CVE score threshold is sufficient to meet the Security Standard requirements and to mitigate the risk associated with the Commonwealth's information, data, and security.

The Security Standard also requires agencies to review and analyze audit records at least every 30 days for indications of inappropriate or unusual activity (Security Standard, Section AU-6 Audit Review, Analysis, and Reporting). Our audits of various agencies for fiscal year 2023 found that agencies rely on ITISP suppliers to provide access to a centralized monitoring tool that collects audit log information about activities in the IT environment. Although the supplier was performing audit logging and monitoring, most agencies were unable to obtain access to the audit log information during fiscal year 2023, and thus, were not able to comply with the Security Standard requirements related to audit log monitoring. An inability for all agencies to review and monitor their individual audit logs, increases the risk associated with the Commonwealth's data confidentiality, integrity and availability.

During fiscal year 2023, VITA continued to work with the managed security supplier to address the agencies' inability to access the audit log information. The supplier continued to implement the managed detection and response platform with a small number of agencies piloting the platform in 2023. As of October 2023, the supplier has opened the platform to all Commonwealth agencies. VITA should continue to work with the supplier to ensure all agencies have access to the platform, and all necessary audit logs are available for agency review.

To ensure all agencies that rely on the ITISP services comply with the Security Standard, VITA should ensure suppliers meet all contractual requirements (e.g., key measures, critical service levels, deliverables, etc.). To aid in determining which requirements have Security Standard implications, VITA should crosswalk contractual requirements to the Security Standard. A crosswalk will help in identifying which requirements, if not met, could put an agency at risk, per the Security Standard. If VITA determines suppliers are not meeting any of these requirements, VITA should communicate with the affected agencies and provide guidance on what the agencies can do to comply with the Security Standard while the suppliers work to meet the requirements of the contract.

*Views of Responsible Officials:*

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## HUMAN RESOURCES AND PAYROLL

### **2023-073: Continue to Improve Off-Boarding Procedures**

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** 2022-079; 2021-011; 2020-014; 2019-015; 2019-017; 2019-018, 2018-083, 2017-077, 2016-068, 2015-081, 2014-063; 2019-036, 2018-038; 2019-070; 2019-071

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

DBHDS is not properly offboarding employees, retaining appropriate documentation to support the completion of offboarding procedures, and removing system access for employees timely. Our review of terminated employees included reviewing offboarding processes at five different facilities and reviewing system access removals for the entire agency. When reviewing offboarding processes, we identified that four out of the five facilities tested were not consistently completing an offboarding checklist for terminated employees. During our review, we specifically identified the following deficiencies:

- For 15 of 26 (58%) employees tested at four DBHDS facilities under review, the facilities did not complete an offboarding checklist.
- For 12 of 26 (46%) terminated employees tested at three DBHDS facilities, the facilities did not remove building/system access in a timely manner.
- For ten of 26 (38%) terminated employees tested at three DBHDS facilities, the facilities could not provide supporting documentation showing the employees returned state property prior to their termination.
- For six of 29 (21%) terminated employees tested, DBHDS did not remove access to the Commonwealth's accounting and financial reporting system within 24 hours of the employee's separation.
- For six of ten (60%) terminated employees tested, DBHDS did not remove access to the internal patient revenue system timely, within 24 hours of the employee's separation.

DBHDS's Central Office has provided facilities with offboarding guidance and a termination checklist, which the facilities were to incorporate into their existing procedures. The Security Standard, Section PS-4, states an organization must disable information system access within 24 hours of employee separation and terminate any authenticators or credentials associated with the individual.

DBHDS experienced a high volume of turnover during the period under review. The volume of turnover was a contributing factor to these issues as well as other factors such as, a lack of communication, lack of oversight, competing priorities, job abandonment, and insufficient implementation of policies and procedures. Without sufficient and documented internal controls over terminated employees that ensure the return of Commonwealth property and removal of all access privileges, DBHDS is increasing the risk that terminated employees may retain physical access to Commonwealth property and unauthorized access to state and internal systems and sensitive information. The decentralized nature of the agency and the secure nature in which the facilities operate further increases the exposure risk.

DBHDS should continue to improve offboarding policies and procedures across its facilities. These policies and procedures should, at a minimum, include: the collection of Commonwealth property, timely removal of building access for terminated employees, and timely removal of all information system access in accordance with the Security Standard. Furthermore, these procedures should address unique situations such as job abandonment. DBHDS Central Office and management across all facilities should ensure proper implementation and adherence with offboarding policies and procedures to include retention of supporting documentation and sufficient communication between responsible departments.

*Views of Responsible Officials:*

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**2023-074: Improve Controls over the Payroll Certification Process**

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control

**Severity of Deficiency:** Significant Deficiency

DBHDS should improve controls over the payroll certification process. Of the five facilities tested, four (80%) did not have evidence that the appropriate personnel reviewed the necessary pre- and post-certification reports or have documentation showing who prepared and reviewed payroll prior to certification. In addition, the facilities did not maintain proper documentation supporting any changes made to the payroll during the certification process. During the fiscal year under audit, the Commonwealth implemented a new payroll system. Formal guidance related to payroll certifications for the new system was issued late in the fiscal year and as a result DBHDS has not updated its policies and procedures to reflect the new payroll system. The exceptions noted were due to staff turnover, as well as not having updated policies and procedures to reflect the new payroll system.



CAPP Manual Topic 50800 – Payroll Confirmation details the required procedures that agencies must perform as part of the pre- and post-certification process related to payroll, and the supporting documentation that agencies must maintain. Additionally, CAPP Manual Topic 50800 states that there must be evidence of review such as initials or signatures, as well as the date of the review. By not following the proper payroll certification procedures, DBHDS increases the risk that inaccurate, unauthorized, or fraudulent payroll transactions could go undetected.

DBHDS Central Office should ensure that all facilities develop and implement policies and procedures for the payroll certification process that are specific to the new payroll system and in accordance with the CAPP Manual. Management should train employees responsible for the payroll certification process on the new policies and procedures and retain adequate documentation to provide evidence that employees followed the proper procedures including evidence of reports reviewed and supervisory review prior to certifying payroll, as well as support for any changes made to payroll.

*Views of Responsible Officials:*

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**2023-075: Continue to Improve Controls over Payroll Reconciliations**

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** 2022-078; 2021-012; 2020-016

**Type of Finding:** Internal Control

**Severity of Deficiency:** Significant Deficiency

DBHDS continues to improve processes and controls over the payroll reconciliation process. In fiscal year 2020, DBHDS facilities were unable to provide documentation to support the required payroll reconciliations. Since the prior audit, DBHDS Central Office provided further guidance to facilities to ensure proper performance of payroll reconciliations and maintenance of appropriate supporting documentation. This area was not subject to audit during the last two audits due to ongoing corrective action and DBHDS transitioning to a new payroll system in fiscal year 2023, which affected the controls in place over the payroll reconciliation process. During fiscal year 2023, no DBHDS facilities reviewed performed reconciliations over tax deductions and withholdings by pay period or monthly. Furthermore, the facilities did not perform a reconciliation of the new payroll system to the financial system by pay period or monthly as required. Formal guidance related to payroll reconciliations for the new system was issued late in the fiscal year and as a result DBHDS has not updated its policies and procedures to reflect the new payroll system.

CAPP Manual Topic 50905 requires agencies to maintain key control totals and update them every time the agency processes payroll to facilitate the tax deduction and withholding

reconciliations. This topic also requires a monthly reconciliation over the control totals, tax deductions, and withholdings to help identify potential problems with payroll records such as pre-tax deductions not being properly taxed, manual payment processing that affected taxable fields incorrectly, or improper withholding of certain taxes. Furthermore, not performing the reconciliation may cause errors or discrepancies to go undetected. Additionally, performing a reconciliation of the payroll system to the financial system provides assurance that the agency is processing the correct amount of payroll and recording payroll in the appropriate funds and accounts.

DBHDS should continue to improve controls over the payroll reconciliation process, including performing all necessary reconciliations to ensure that payroll is accurate. Management should develop and distribute payroll reconciliation policies and procedures to facilities based on the new payroll system that meet the newly established CAPP Manual requirements.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-076: Continue to Improve Controls over the Retirement Benefits System Reconciliation**

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** 2022-080; 2021-013; 2020-062; 2019-078; 2018-083; 2017-077; 2016-068; 2015-081; 2014-063

**Type of Finding:** Internal Control

**Severity of Deficiency:** Significant Deficiency

Individual DBHDS facilities did not adequately perform and document reconciliations between the Commonwealth's human resource and retirement benefits systems during fiscal year 2023. DBHDS has taken corrective actions since the prior audit to improve controls over the Commonwealth's retirement benefits system reconciliation, such as completing a reconciliation of creditable compensation. However, we noted the following deficiencies during our review of five facilities.

- Two facilities did not regularly review or address errors on the Centralized State Systems – Cancelled Records Report.
- Four facilities did not review the Commonwealth's human resource and payroll management billing exception reports for both months reviewed.
- Four facilities did not confirm the monthly contribution timely for 13 of 60 months (22%).

The facilities did not regularly review or address errors on the Centralized State Systems – Cancelled Records Report or review the Commonwealth’s human resource and payroll management billing exception reports due to the implementation of the new payroll system. DBHDS has not developed policies and procedures specific to the new system. Guidance over the new payroll system was not available until late in the fiscal year which caused confusion over the requirements and led to the facilities not reviewing these reports or confirming the monthly contribution timely. Improper reconciliation processes can affect the integrity and accuracy of the information in the Commonwealth’s retirement benefits system that determines pension liability calculations for the entire Commonwealth.

CAPP Manual Topic 50470 states that agencies must review and clear transactions on the Cancelled Records Report in the Commonwealth’s retirement benefits system. Additionally, CAPP Manual Topic 50470 states that it is important to resolve exceptions on the Commonwealth’s human resource and payroll management billing exception report as the automated transactions result in a charge to the agency for the employee’s portion. The Code of Virginia prohibits employers from paying the employee portion. CAPP Manual Topic 50470 also requires agencies to confirm retirement contributions by the 10th of the following month.

Management at DBHDS facilities should ensure that staff adequately perform and document monthly reconciliations of the Commonwealth’s retirements benefits system, confirm the information timely, and retain documentation to support their review of the necessary reports. Further, management should develop detailed policies and procedures and provide adequate training to payroll and human resource staff to ensure that they know how to properly perform the reconciliation process.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-077: Improve Internal Controls over Employee Termination Process**

**Applicable to:** Department of Corrections-Central Administration

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

Corrections Human Resources Department (Human Resources) does not have adequate internal controls over the terminated employee off-boarding process. As a result, we identified the following deficiencies:

- Human Resources was unable to confirm the collection of Commonwealth property for three of 19 (16%) terminated employees sampled.

- Human Resources did not enter six of 18 (33%) employees' termination date within the Commonwealth's human resource and payment management system (system) within 24 hours of the employees' termination date.
- Supervisors did not submit deactivation requests timely for the removal of system access for 21 of 25 (84%) terminated employees sampled.

Corrections' internal policy states that staff must complete termination checklists immediately to ensure they have addressed all separation issues regarding the employee. Performing checklists immediately upon employee separation provides confirmation of the collection of all Commonwealth property assigned to the employee, that staff have entered termination dates into the system within 24 hours, and the proper removal of system access. By supervisors not adequately completing and submitting the termination checklist, there is an increased risk of misappropriation of Commonwealth assets and employees having the ability to access Corrections' information systems and facilities after termination. In addition, the Security Standard Section PS-4, states an organization must disable information system access within 24 hours of employee separation and terminate any authenticators or credentials associated with the individual. Untimely termination of system access increases the risk of terminated employees retaining unauthorized access to state systems and sensitive information.

Corrections has multiple facilities throughout the Commonwealth. Each facility's Human Resources is responsible for maintaining accurate employee personnel records, completing the termination checklists, and performing off-boarding procedures. Since Corrections stores employee personnel records at each facility, documentation is not easily or readily obtainable. Human Resources should take the necessary steps to ensure supervisors perform their responsibilities to complete and submit the termination checklist and inform Corrections' IT Security Department of terminated employees to ensure timely deactivation of system access. Additionally, Corrections should review its current termination practices to ensure their policy is reasonable, that effective internal controls are in place, and documentation is readily available upon request.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

## **2023-078: Improve Internal Controls over Employee Separation Process**

**Applicable to:** Virginia Alcoholic Beverage Control Authority

**Prior Year Finding Number:** 2022-081

**Type of Finding:** Internal Control

**Severity of Deficiency:** Significant Deficiency

The Authority does not have adequate internal controls over the completion of off-boarding checklists or removing access for terminated employees. Our sample of 30 terminated employees during fiscal year 2023 found:

- Supervisors completed eight of 30 (27%) checklists six to 34 business days after the employees' termination date; and
- For eight of 30 (27%) employees, the Authority removed system access six to 48 business days after the employees' termination date. Six instances were related to the Authority's active directory and two instances were related to the Commonwealth's electronic procurement system.

The Authority's human resource system generates an off-boarding checklist with multiple sections for completion by various departments. The five-day timeframe within the Authority's separations procedures is specific to the section of the checklist the direct supervisor must complete. The policy does not define specific timeframes for the completion of the other sections, which includes human resources, payroll, and information systems, nor does it define a timeframe for system removal. This makes it difficult to enforce adherence to policy and ensure timeliness of completion.

The Authority relies on active directory for the management of access to many of the Authority's critical systems, including the financial management system and the inventory and logistics system. Therefore, Human Resources does not track the removal of system access outside of the Authority's active directory. This leaves systems outside of the Authority's active directory, such as the Commonwealth's statewide systems, at risk for not having access removed timely.

A critical function of completed checklists is to ensure the timely removal of access to the Authority's systems and return of property. The Authority should review their current termination practices to ensure their policy is reasonable and effective internal controls are in place. Additionally, due to the Authority's unique structure, the Authority should define specific procedures for retail store employees, enforcement employees, and headquarter employees as access levels and risks are inherently different. This will enable Human Resources to better monitor and hold supervisors accountable for the timely completion of employee checklists and access removal.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-079: Improve Internal Controls over Employee Offboarding Process**

**Applicable to:** Department of Health

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control

**Severity of Deficiency:** Significant Deficiency

Health does not have adequate internal controls over the terminated employee offboarding process. As a result, we identified the following deficiencies:

- The Office of Human Resources (Human Resources) did not enter three of 25 (12%) employees' termination dates within the Commonwealth's human resource and payment management system within 24 hours of the termination date.
- Human Resources was unable to confirm the collection of Commonwealth property for four of the 25 (16%) terminated employees sampled by the employees' termination dates.
- Supervisors did not submit timely notification of employees' termination to Human Resources for five of 25 (20%) terminated employees sampled to ensure timely removal of system access to Health's critical information systems.
- Human Resources was unable to locate the completed offboarding checklist for three of the 25 (12%) terminated employees sampled.

The Security Standard, Section PS-4, states an organization must disable information system access within 24 hours of employee separation and terminate any authenticators or credentials associated with the individual. Additionally, Health's internal policy states that a separation checklist must be performed upon employee termination. Performing separation checklists immediately upon employee separation provides confirmation of the collection of all Commonwealth property assigned to the employees, increases the likelihood that termination dates are entered into the System within 24 hours, and ensures proper removal of access to Health's critical information systems. Not adequately completing the separation checklist increases the risk of misappropriation of Commonwealth assets.

Health's internal policy does not define specific timeframes for the completion of the separation checklist, which includes correspondence between Human Resources, OFM, and OIM, nor does it define a timeframe for system access removal. This lack of specificity makes it difficult to enforce adherence to the policy and ensure timeliness of completion. Health should review its current termination practices to ensure its policy is reasonable and internal controls are

operating effectively. Improving the policy and associated controls will enable Human Resources to better monitor the timely completion of the employee separation checklist and access removal, which will ultimately reduce rates of noncompliance with the Security Standard and ensure Health collects Commonwealth property prior to termination.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-080: Reconcile the Commonwealth's Retirement Benefits System**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** 2022-086

**Type of Finding:** Internal Control

**Severity of Deficiency:** Significant Deficiency

Human Resources does not sufficiently reconcile retirement contributions before confirming to the System that retirement data is correct. Specifically, Human Resources continues to not perform reconciliations between the Commonwealth's retirement benefits system and the Commonwealth's human resource and payroll management system and not review the Commonwealth's human resource and payroll management system cancelled records report.

CAPP Manual Topic 50410 states that agencies should perform a reconciliation of creditable compensation and the approved purchase of prior service agreements between the Commonwealth's human resource and payroll management and retirement benefits systems monthly before confirming the contribution. Further, the CAPP Manual Topic requires a daily review of the human resource and payroll management system cancelled records report.

Social Services transitioned to the human resources and payroll management system in April 2022 and its corrective action is dependent on obtaining an updated Scope of Services Manual from the Payroll Service Bureau to reflect the use of the human resource and payroll management system. Social Services contacted the Payroll Service Bureau in August 2023 to obtain an updated Scope of Services Manual; however, it was not available at that time and was informed that it was expected to be available within the next few months. Additionally, Human Resources initiated a process change to include a comparison of transactions keyed to the human resource and payroll management system and the Commonwealth's retirement benefits system. Finally, Human Resources implemented a new method to track changes, compare transactions between the two systems at least monthly, and make corrections as needed in July 2023.

Because of the extent of its corrective actions, Human Resources was not able to complete its corrective actions as of the end of fiscal year 2023. Human Resources plans to

complete its corrective action efforts by April 1, 2024. Insufficient reconciliation processes can affect the integrity of the information in the Commonwealth’s retirement benefits system, which the System uses for pension liability calculations for the Commonwealth’s agencies and institutions. Therefore, Human Resources should continue its corrective action efforts to ensure that it sufficiently reconciles retirement contributions before confirming to the Virginia Retirement System that retirement data is correct.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-081: Improve Processes over Employment Eligibility Verification**

**Applicable to:** University of Virginia

**Prior Year Finding Number:** 2022-087; 2021-015; 2020-019

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

In our prior report, we identified instances where the University Human Resources Office (Human Resources) did not comply with guidelines issued by the U.S. Citizenship and Immigration Services of the U.S. Department of Homeland Security by submitting incomplete Employment Eligibility Verification (I-9) Forms or untimely creating a case in the E-Verify system. In response, Human Resources improved procedures between the human resources system and the individual schools. Human Resources developed procedures for student workers to ensure timely entry of new hires into the human resources system, including terminating non-compliant student workers. As these corrective actions occurred at fiscal year-end of the period under audit, we will evaluate whether the corrective actions achieved the desired results during the fiscal year 2024 audit.

*Views of Responsible Officials:*

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**2023-082: Improve Timekeeping Controls**

**Applicable to:** University of Virginia-Medical Center

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control

**Severity of Deficiency:** Significant Deficiency

Medical Center supervisors are not reliably reviewing and approving employee timecards. The University's Internal Audit Department (Internal Audit) issued a payroll and timekeeping audit report in April 2023 which found in the six pay periods tested, only 52 percent to 58 percent of timecards received a supervisory review and approval. Additionally, Internal Audit found that the Medical Center has not developed or communicated a formal policy governing timekeeping internal control standards. The lack of oversight of employee timekeeping coupled with no formal, written policy to govern timekeeping controls places the Medical Center at increased risk for inaccurate, inappropriate, and fraudulent payroll payments.

The Medical Center should take corrective actions to address internal control findings in Internal Audit's payroll and timekeeping audit report and develop and communicate a formal policy regarding timekeeping internal controls. Further, the Medical Center should develop processes to monitor adherence to the established policy.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

## THIRD-PARTY SERVICE PROVIDERS

### 2023-083: Improve Oversight of Third-Party IT Service Providers

**Applicable to:** Virginia Information Technologies Agency

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

VITA does not sufficiently document the timeliness and completeness of its oversight of IT third-party service providers in accordance with CAPP Manual Topic 10305 and the Hosted Environment Security Standard. VITA contracts with several service providers to provide IT infrastructure services. VITA obtains assurance over the operating effectiveness of the controls at each service provider by obtaining and reviewing SOC reports for both financial reporting (SOC 1) and IT security (SOC 2). Although VITA obtained and reviewed all required SOC reports for fiscal year 2023, we identified the following weaknesses:

- two of seven (29%) service providers did not provide their 2023 SOC 1 reports to VITA by September 1;
- for four of five (80%) service providers with subservice organizations, VITA did not obtain SOC reports for the subservice organizations or document a justification for why it did not obtain and review the subservice SOC reports;
- for six of six (100%) service providers that include complementary user entity controls in the SOC report, VITA did not document how the agency ensures the controls are in place and operating effectively; and
- for two of two (100%) service providers with qualified opinions, VITA did not properly identify the qualified opinions in the SOC Review Checklists nor document how the qualified opinions potentially affect VITA's operations.

The Hosted Environment Security Standard states that agency heads are accountable for maintaining compliance with the Security Standard, and agencies must enforce the compliance requirements through documented agreements and oversight of service providers. Additionally, CAPP Manual Topic 10305 requires agencies to have adequate interaction with service providers to appropriately understand the service providers' internal control environments. Agencies must also maintain oversight over service providers to gain assurance over outsourced operations.

A primary cause of the weaknesses identified above is a lack of time to thoroughly review and document the evaluations of the SOC 1 reports. VITA expects all service providers to submit SOC 1 reports by September 1, and SOC 2 reports by November 1, of each year. When VITA receives the SOC reports, analysts review the reports and document their evaluation using the SOC Review Checklist. When there is a delay in obtaining SOC reports from service providers,

there is not sufficient time to thoroughly review the reports and evaluate the results. Although VITA completed the SOC 1 Review Checklists for each service provider, several of the initial checklists were incomplete, including missing documentation for risk ratings, subservice organizations, user control considerations, control objectives, and overall conclusion, which required VITA to revise the checklists. VITA should ensure all staff responsible for reviewing SOC reports, and completing SOC Review Checklists, receive adequate training on the various components of SOC reports to be able to thoroughly complete the checklists and evaluations.

VITA should work with its service providers to communicate all deadlines and ensure all service providers timely submit SOC reports to VITA to allow time for VITA to complete a thorough review and documentation of the reports. VITA should consider including contract terms with definitive deadlines for SOC report submission so that VITA is able to enforce timely submission of service provider SOC Reports. When VITA identifies modified opinions or exceptions in the SOC reports, VITA should sufficiently document the reasons for the modification of opinion and the assessment of the effect on VITA and the Commonwealth. Additionally, VITA should document the additional actions the agency will take to ensure the service provider sufficiently addresses exceptions.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-084: Develop and Implement a Third-Party Service Provider Oversight Process**

**Applicable to:** Department of Taxation

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

Taxation does not have an effective, consistent, and documented process to identify, procure, maintain, and monitor external service providers that store, transfer, and process Taxation's mission critical and confidential data. As a result, Taxation does not have an accurate and complete listing of providers that Taxation managed alone and that VITA's Enterprise Cloud Oversight Service (ECOS) did not manage and monitor.

The Commonwealth's Hosted Environment Security Standard requires that agency management hold service providers accountable for compliance with the Commonwealth's security standards through documented agreements and oversight activities. Specifically, the Hosted Environment Security Standard requires Taxation to:

“... develop, document, and disseminate a system and services acquisition policy that addresses purpose, scope, roles, responsibilities, management commitment, coordination among organizational entities, and compliance.”

The Hosted Environment Security Standard also requires Taxation to have documented procedures and processes that facilitate the implementation of policies and associated controls. Lastly, the Hosted Environment Security Standard requires annual monitoring of the service providers’ controls to ensure continued compliance with the Hosted Environment Security Standard and agency expectations (Hosted Environment Security Standard, Sections 1.1. Intent, SA-1 System and Services Acquisition Policy and Procedures, SA-9 External Information System Services.).

While Taxation’s Internal Audit Department reviews assurance reports from some service providers every three years, the lack of an agency-wide list that is accurate and complete results in Taxation not reviewing some providers at all. Additionally, only reviewing the assurance reports every three years does not meet the Hosted Environment Security Standard requirement of performing annual reviews. Subsequently, service providers’ internal control deficiencies may go undetected to Taxation for up to three years. The lack of documented policies and procedures that specifically address the contractual requirements that Taxation should consider before procuring service providers’ services may result in Taxation not being able to hold service providers accountable to the Hosted Environment Security Standard.

Taxation is aware of the weaknesses due to a previously issued Internal Audit finding and planned to have formal policies and procedures established by September 2023. However, Taxation delayed corrective actions due to limited resources and other higher-priority tasks. Additionally, the lack of a formal process led to Taxation not being able to confirm a complete list of its providers.

Taxation should develop and document policies and procedures that align with the requirements in the Hosted Environment Security Standard for procuring and monitoring service providers. Taxation should then implement its formal process to consistently validate the effectiveness of service providers’ security controls on an ongoing basis. Additionally, Taxation should identify and document in an agency-wide list its systems and services associated with service providers, which will assist with monitoring service providers. Effective service provider oversight will help maintain the confidentiality, integrity, and availability of sensitive and mission critical data.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-085: Obtain, Review, and Document System and Organization Control Reports of Third-Party Service Providers**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** 2022-089; 2021-019

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**ALPT or Cluster Name and ALN:** Medicaid Cluster - 93.775, 93.777, 93.778 (COVID-19)

**Federal Award Number and Year:** 2305VA5MAP - 2023

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Other - 2 CFR § 200.303(a)

**Known Questioned Costs:** \$0

Social Services continues to not have sufficient internal controls over SOC reports of service providers. Social Services uses service providers to perform functions such as administering the Electronic Benefit Transfer (EBT) process for public assistance programs, processing public assistance program applications, and performing call center functions. SOC reports, specifically SOC 1, Type 2 reports, provide an independent description and evaluation of the operating effectiveness of service providers' internal controls over financial processes and are a key tool in gaining an understanding of a service provider's internal control environment and maintaining oversight over outsourced operations. Social Services did not obtain, review, or document its review of service provider SOC reports to identify deficiencies or determine whether the reports provided adequate coverage over operations during state fiscal year 2023.

The CAPP Manual Topic 10305 requires agencies to have adequate interaction with service providers to appropriately understand the service provider's internal control environment. Agencies must also maintain oversight over service providers to gain assurance over outsourced operations. Additionally, Section 1.1 of the Security Standard states that agency heads remain accountable for maintaining compliance with the Security Standard for information technology equipment, systems, and services procured from service providers, and that agencies must enforce the compliance requirements through documented agreements and oversight of the services provided. Finally, 2 CFR § 200.303(a) requires non-federal entities to establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Social Services shares responsibilities for reviewing SOC reports with VITA's ECOS based on the type of SOC report. VITA obtains and reviews SOC 2 reports, which provide information on controls at service providers relevant to information system security, availability, processing integrity, and confidentiality or privacy. SOC 1 reports provide information on controls at the service providers relevant to Social Services' internal control over financial reporting. Designated staff in Social Services programmatic areas, who the service provider's services affect, should obtain and review SOC 1, Type 2 reports. Designated staff should communicate any complementary user entity controls to the Agency Risk Management and Internal Controls

Standards coordinator to ensure Social Services has properly designed and implemented the relevant controls. Additionally, designated staff should document their review of the SOC 1, Type 2 reports, noting if there were any deviations in controls, perform a review of the service provider management's response to any exceptions noted, and document Social Services' consideration of the significance of any deviations and their impact on Social Services' operations.

Social Services did not assign responsibility to a resource within the agency, knowledgeable of SOC reporting requirements, to develop an agency-wide policy to communicate expectations related to obtaining, reviewing, and documenting SOC 1, Type 2 reports for agency personnel to use when carrying out their programmatic responsibilities. As a result, the individuals responsible for obtaining and reviewing SOC 1, Type 2 reports misunderstood the services provided by ECOS, as ECOS does not obtain or review SOC 1, Type 2 reports, and did not have clear expectations as to what should be considered during their review of SOC 1, Type 2 reports.

Without adequate policies and procedures over service providers' operations, Social Services is unable to ensure its complementary user entity controls are sufficient to support their reliance on the service providers' control design, implementation, and operating effectiveness. Additionally, Social Services is unable to address any internal control deficiencies and/or exceptions identified in the SOC reports. Social Services is increasing the risk that it will not detect a weakness in a service provider's environment by not obtaining the necessary SOC reports timely or properly documenting its review of the reports.

Social Services should obtain, review, and document SOC 1, Type 2 reports for its service providers that significantly affect its financial activity. As part of its corrective action, Social Services should assign responsibility to a knowledgeable resource within the agency to develop an office-wide policy that other divisions can use when reviewing and documenting SOC reports. Policies and procedures should comply with the requirements outlined in the CAPP Manual and Security Standard and include, but not be limited to, the timeframes for obtaining SOC reports from the service provider, documentation requirements for user entity complementary controls, the steps needed to address internal control deficiencies and/or exceptions found in reviews, and the responsible staff for any corrective actions necessary to mitigate the risk to the Commonwealth until the service provider corrects the deficiency. After developing an agency-wide policy, Social Services should communicate it to all individuals responsible for overseeing service provider operations to ensure compliance with federal and state regulations.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

## **2023-086: Improve Third-Party Oversight Process**

**Applicable to:** Department of Medical Assistance Services

**Prior Year Finding Number:** 2022-090

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**ALPT or Cluster Name and ALN:** Medicaid Cluster - 93.775, 93.777, 93.778 (COVID-19)

**Federal Award Number and Year:** 2305VA5MAP - 2023

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Other - 2 CFR § 200.303(e)

**Known Questioned Costs:** \$0

Medical Assistance Services has made progress to document and implement a formal process for maintaining oversight for three of its IT third-party service providers that manage and support the Medicaid management system. However, Medical Assistance Services continues to not verify that one of its three service providers performs two controls as required by the Hosted Environment Security Standard. We communicated the two weaknesses to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia due to it containing descriptions of security mechanisms.

ECOS confirms the two controls as part of its service for two of the three service providers; however, ECOS does not review the third service provider, and it is Medical Assistance Services' responsibility to verify the provider performs the required controls. Medical Assistance Services did not ensure the individuals responsible for monitoring the service providers are confirming these specific controls and processes within the required timeframe. Without maintaining appropriate oversight of its service providers, Medical Assistance Services cannot validate whether its service providers implement the required security controls to protect the agency's sensitive and mission-critical data.

Medical Assistance Services should improve its process by ensuring individuals tasked with monitoring service providers confirm the controls per the Hosted Environment Security Standard. Medical Assistance Services should ensure the individuals responsible for monitoring service providers implement and consistently perform formal oversight processes in a timely manner, which will help maintain the confidentiality, integrity, and availability of sensitive and mission-critical data.

### *Views of Responsible Officials:*

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## **2023-087: Continue Improving Oversight of Third-Party Service Providers**

**Applicable to:** Virginia Alcoholic Beverage Control Authority

**Prior Year Finding Number:** 2022-092; 2021-021; 2020-069

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

The Authority has made significant progress to develop a formal and consistent process to oversee and manage its IT third-party service providers in accordance with the NIST Standard. Providers are entities that perform tasks and business functions on behalf of the Authority.

Since the prior year's audit, the Authority has revised its Procurement Policy and developed procedures that establish a formal process to procure and monitor its service providers on an ongoing basis. However, the following two weaknesses remain:

- The Authority has not received and reviewed independent audit assurance for five of its 46 (11%) service providers. The Authority's procedures require the Information Security Department, or functional area responsible for reviews, to obtain and review a SOC report. By not receiving and reviewing independent audit assurance, such as a SOC report, for each service provider on an ongoing basis, the Authority cannot validate that the service providers have effective IT controls to protect the Authority's sensitive and confidential data, increasing the chance of a breach or possible data disclosure.
- The Authority has not completed a formal risk assessment for 43 of its 46 (93%) service providers. The Authority's Information Security Risk Management Policy requires the Information Security department to perform information systems security risk assessments for critical information systems and production applications at least once every three years. Without completing risk assessments, the Information Security department is unable to determine the risks that impact the Authority's sensitive data or providers and dedicate the resources to implement appropriate security controls to reduce or mitigate those risks.

During fiscal year 2023 the ISO developed and implemented a new service provider oversight process. Due to the timing of the Authority's implementation of the new process, the Authority did not have sufficient time to complete its corrective actions to fully resolve the prior year's weaknesses.

The Authority should continue enforcing its new policy and procedure to obtain and review independent audit assurance for each service provider on an ongoing basis. The Authority should also conduct a formal risk assessment for each service provider to validate IT controls and mitigate potential risks. This will help to safeguard the confidentiality, integrity, and availability of the Authority's sensitive and mission critical data.



### *Views of Responsible Officials:*

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### **2023-088: Continue Improving Service Provider Oversight**

**Applicable to:** Department of Transportation

**Prior Year Finding Number:** 2022-093; 2021-022

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

Transportation continues not to consistently monitor its third-party Software as a Service (SaaS) providers that fall under ECOS. Transportation uses VITA's ECOS to assist with gaining assurance that its SaaS providers implement the minimum-security controls required by the Hosted Environment Security Standard. Specifically, Transportation has not received independent audit assurance reports for three of its 19 (16%) SaaS providers under active ECOS oversight. Transportation also has not documented its review and evaluation of the independent audit assurance reports received for the remaining 16 SaaS providers under active ECOS oversight.

Transportation has made progress since the prior audit by developing a process to track monthly compliance reports and annual independent audit reports received from ECOS. However, the new process does not include documenting Transportation's review and evaluation of each independent audit assurance report. Transportation follows the Hosted Environment Security Standard, which requires the organization to employ appropriate processes, methods, and techniques to monitor security control compliance for service providers on an ongoing basis (Hosted Environment Security Standard, Section SA-9(c)). Without reviewing and evaluating the independent audit assurance reports and consistently managing its third-party SaaS providers, Transportation cannot validate that its SaaS providers implement the required controls to protect Transportation's sensitive and confidential data.

Transportation prioritized updating and implementing the new process that documents when Transportation receives and reviews monthly compliance reports and communicates with ECOS regarding any issues. Additionally, the new process documents when independent audit assurance reports are due. However, Transportation's process does not include the requirement to document the review and evaluation of each annual independent audit assurance report.

Transportation should consistently obtain, review, and evaluate each independent audit assurance report from ECOS for each SaaS provider. Transportation should also update and implement a process that includes the expectation to document the review and evaluation of each independent audit assurance report received and follow-up with ECOS regarding control deficiencies identified in the reports. Proper review and evaluation of SaaS provider assurance

reports will help maintain the confidentiality, integrity, and availability of sensitive and mission-critical data.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-089: Improve Procedures and Process for Oversight of Third-Party IT Service Providers**

**Applicable to:** Virginia Lottery

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

Lottery does not have certain elements in its policies and current process to consistently maintain oversight of its IT third-party service providers in accordance with the Hosted Environment Security Standard.

Lottery has a Security Operation Control Report Review Process to outline requirements for Lottery's annual review of service providers' independent audit assurance. Additionally, Lottery added service provider acquisitions and renewals to its Security and Technical Architecture Review team's process to assess and approve the proposed service provider and solution prior to procurement. However, the following weaknesses exist:

- Lottery does not document and maintain a complete and accurate list of its service providers that perform business functions or processes on behalf of Lottery. Without an accurate list of all service providers, Lottery is unable to validate that all service providers are complying with contractual requirements and implement security controls to protect Lottery's sensitive data (Hosted Environment Security Standard, Section CA-3 and CA-3-COV Information System Connections).
- Lottery does not have formal policies and procedures that outline contractual agreement language requirements for service providers based on the service procured. The Hosted Environment Security Standard requires Lottery to include specific requirements, descriptions, and criteria in the acquisition contract for the information system, system component, or information system service. The minimum requirements include security strength requirements, security assurance requirements, security-related documentation requirements, and requirements for protecting security-related documentation. Without formal policies and procedures to ensure the consistent application of contractual language requirements to service provider agreements, Lottery's agreements may not include requirements to protect Lottery's sensitive data or perform a task. Also, Lottery is unable to compel the service

provider to give Lottery certain documentation that verifies compliance with Lottery's internal policies and the Hosted Environment Security Standard and implementation of specific security measures to protect Lottery's sensitive data (Hosted Environment Security Standard, Sections 1.1 Intent, SA-4 Acquisitions).

- Lottery does not contractually require its service providers to provide independent audit assurance reports on an annual basis. Additionally, Lottery does not conduct annual security audits or reviews of all service providers' independent audit assurance reports. While Lottery conducts a review of a proposed service provider's independent audit assurance report prior to approval and implementation, Lottery only conducts an annual review of independent audit assurance for two of its service providers. Lottery's Security Operation Control Report Review Process requires, in accordance with the Hosted Environment Security Standard, for Lottery to perform an annual security audit of the environment or review the annual audit report of the environment conducted by an independent, third-party audit firm on an annual basis. Without conducting an annual review of the independent audit assurance report for all service providers, Lottery is unable to verify if service providers implemented the necessary security controls and processes, as required by the contract agreements and the Hosted Environment Security Standard, to protect Lottery's sensitive data. Additionally, Lottery is unable to review the list of complementary controls traditionally included in a service provider's independent audit assurance report to determine whether Lottery needs to implement applicable security controls to mitigate potential risks (Hosted Environment Security Standard, Sections 1.1 Intent, SA-9-COV-3 External Information System Services).
- Lottery does not have a process to confirm the exact location of sensitive data monthly after implementation. Lottery also does not contractually restrict the location of information processing, data, and information system services to locations within the continental United States. By not restricting its data to U.S. borders and confirming the location of its data monthly, Lottery increases the risk that its data may be offshored and not governed by Commonwealth and U.S. laws and regulations (Hosted Environment Security Standard, Sections 1.1 Intent, SA-9-COV-1 External Information System Services).
- Lottery does not require its service providers to provide vulnerability scan reports every 90 days. Lottery also does not have a process to review the vulnerability scan reports to verify service providers are applying patching and mitigation efforts in a timely manner in accordance with its internal policies and the Hosted Environment Security Standard. By not obtaining and reviewing the vulnerability scan reports and enforcing remediation requirements, Lottery may be exposed to an increased risk of a successful cyberattack, exploit, and data breach in its service providers' environments (Hosted Environment Security Standard, Sections 1.1 Intent, SA-9-COV-3 External Information System Services).

- Lottery does not establish a data escrow policy or exit plan to address the data recovery process in case of system failure or facility issues and ensure providers return all copies of data to Lottery at the end of the contract. Without establishing a data escrow policy or other exit plan, Lottery is at risk of not having its data recovered as needed or ensuring the removal of data from the service providers' systems at the end of the contract (Hosted Environment Security Standard, Section SA-9-COV-2 External Information System Services).

Lottery's lack of formal policies and procedures that fully align with the Hosted Environment Security Standard, outlining all requirements for Lottery's acquisition and oversight of its service providers led to the weaknesses noted above. Additionally, the absence of a complete and accurate service provider list led to Lottery not ensuring it conducted its oversight process for all service providers.

Lottery should improve policies and procedures to align with the Hosted Environment Security Standard and outline Lottery's requirements and process for consistently procuring and maintaining oversight of its service providers on an ongoing basis. Lottery should also identify and document a list of its service providers and implement a process for maintaining the list to ensure it is current. Additionally, Lottery should communicate required security controls to its service providers through documented agreements, as appropriate. Furthermore, Lottery should request and evaluate the necessary security documentation from each service provider to ensure the service provider has effective operating controls to protect Lottery's sensitive data. Employing appropriate processes, methods, and techniques to monitor service providers' security control compliance on an ongoing basis will help address the weaknesses listed above and ensure the confidentiality, integrity, and availability of Lottery's sensitive and mission-critical data.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-090: Improve IT Service Provider Oversight**

**Applicable to:** Virginia Commonwealth University

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

The University does not appropriately monitor the effectiveness of the security controls of IT service providers in accordance with the University's adopted Information Security Standard, the ISO Standard, as well as the University's standards, including the University's

Business Partner Security Standard. Service providers are organizations that perform certain business tasks or functions on behalf of the University.

The ISO standard requires the University to implement certain controls to gain assurance over its service providers and reduce the risk to the confidentiality, integrity, and availability of the University's sensitive data and information. During fiscal year 2023, the University did not review an independent audit assurance report for its enterprise resources planning system service provider. Additionally, the University does not obtain and review independent audit assurance reports for the University's subservice providers. This is a result of the University's Information Security Office allocating resources to other initiatives during the year, and not having a policy or procedure that requires the assessment and documentation of the significance and risk of activities provided by subservice providers.

The Information Security Office should adhere to the University's Business Partner Security Standard and obtain and review independent audit assurance reports for all significant service providers on an annual basis. Additionally, the Information Security Office should evaluate and determine which subservice providers are significant to the University's operations. For all significant subservice providers, the University should determine the best way to obtain assurance over the relevant controls at the subservice provider and document the results of the procedures performed. This could include obtaining and reviewing independent audit assurance reports for the subservice providers. Doing so will help safeguard the confidentiality, integrity, and availability of the University's sensitive and mission critical data.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-091: Improve Third-Party Service Provider Process**

**Applicable to:** Department of Education - Direct Aid to Public Education

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

Education does not monitor the effectiveness of security controls of external service providers that fall under ECOS. Service providers are organizations that perform outsourced business tasks or functions on behalf of Education and the Commonwealth. Education uses VITA's ECOS to assist the agency with gaining assurance that its service providers implement the minimum-security controls required by the Hosted Environment Security Standard. Education uses seven service providers for mission-critical business functions that process and store sensitive data.

Specifically, Education does not have policies or procedures that assign roles and responsibilities to ensure that Education works with ECOS to receive and review communications from service providers. As a result, our review identified the following weaknesses:

- Education does not receive and review monthly status reports that confirm the exact geographic location of data and provide vulnerability scan results for two of its seven service providers.
- Education does not have a formal contractual agreement with one of its seven service providers.
- Education does not identify subservice organizations that deliver or assist in the delivery of a service relied upon to support a service provider's environment. Additionally, Education does not assess and document significant services provided by subservice organizations that require assurance of controls.

The Hosted Environment Security Standard, Section 1.1, states management remains accountable for maintaining compliance with the Hosted Environment Security Standard through documented agreements and oversight of services provided. Education procured multiple service providers in recent years and only recently prioritized establishing a formal service provider oversight process for existing providers and providers currently in procurement, which contributed to the weaknesses identified above.

Education should mature its policies and procedures to align with the Hosted Environment Security Standard and outline its requirements and processes for consistently maintaining ongoing oversight of its service providers. By gaining assurance over the effectiveness of each service provider's operating controls, Education will help to ensure the confidentiality, integrity, and availability of sensitive data.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

## CONFLICT OF INTERESTS ACT

### **2023-092: Ensure Compliance with the Conflict of Interests Act**

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** 2022-096; 2021-059

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

In fiscal year 2021, DBHDS did not properly identify and track individuals in a position of trust to ensure compliance with the Virginia's State and Local Government Conflict of Interests Act (COIA) requirements. In addition, DBHDS did not ensure the required employees completed the mandatory training. DBHDS has since provided policies and procedures regarding COIA compliance requirements to all DBHDS facilities. DBHDS Central Office Human Resources is now in the process of monitoring all DBHDS facilities to ensure they meet all necessary training requirements within the two-year required timeframe; however, corrective action remains ongoing and DBHDS continues to improve its processes to ensure compliance with all COIA requirements. Due to ongoing corrective action during the period under audit, we did not perform testing of compliance with COIA requirements during the current audit.

Per § 2.2-3114 of the Code of Virginia, persons occupying positions of trust within state government or non-salaried citizen members of policy and supervisory boards shall file a disclosure statement with the Commonwealth's Ethics Advisory Council, as a condition to assuming office or employment, and thereafter shall file such a statement annually on or before February 1. Section 2.2-3130 of the Code of Virginia requires that each employee within a position of trust complete COIA training within two months of their hire date and at least once every two years after the initial training.

Without appropriately identifying employees in positions of trust and ensuring completion of required training, DBHDS could be susceptible to actual or perceived conflicts of interest and may limit its ability to hold its employees accountable for not knowing how to recognize and resolve a conflict of interest. Employees and board members could be subject to penalties for inadequate disclosure on their filings, as outlined within § 2.2-3120 through § 2.2-3127 of the Code of Virginia.

DBHDS should continue to monitor all DBHDS facilities to ensure that employees within positions of trust file the appropriate disclosures upon hire or promotion, and subsequently at each annual filing period. In addition, DBHDS should continue to monitor employees to ensure they complete the required COIA training timely.

#### *Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-093: Monitor Internal Procedures to Ensure Compliance with the Conflict of Interests Act**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** 2022-097; 2021-060

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**ALPT or Cluster Name and ALN:** Medicaid Cluster - 93.775, 93.777, 93.778 (COVID-19)

**Federal Award Number and Year:** 2305VA5MAP - 2023

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Procurement and Suspension and Debarment - 2 CFR § 200.317

**Known Questioned Costs:** \$0

Human Resources is not monitoring compliance with its internal procedures to ensure individuals in positions of trust file the required Statement of Economic Interests (SOEI) disclosure form and complete the orientation training in accordance with the Code of Virginia. As part of its corrective action efforts, Human Resources is taking the following steps to ensure that it complies with COIA and its internal procedures:

- Human Resources transitioned conflict of interests related processes to its Compliance unit in January 2023.
- Human Resources is updating the field used in the Commonwealth's human resources and payroll management system to identify positions of trust for newly added or removed positions.
- Social Services' Conflict of Interests Coordinator is working with division directors to review conflict of interest criteria and identify positions by title and responsibility that require compliance with the COIA.
- Social Services' Conflict of Interests Coordinator is reviewing Social Services' new hire/transfer report two times a month to identify newly created or re-established positions that may not have been captured with the correct conflict of interest status.
- Social Services' Conflict of Interests Coordinator is reviewing conflict of interest training records for all identified positions, employees, and board members. Any employee or board member who is not in compliance with conflict of interests training requirements will be asked to complete the required training and completion dates will be monitored and tracked in a conflict of interests tracking spreadsheet. Social Services' Conflict of Interests Coordinator will review the conflict of interests tracking spreadsheet twice monthly and contact employees and board members whose training is nearing expiration.



Section 2.2-3114 and § 2.2-3118.2 of the Code of Virginia state that persons occupying positions of trust within state government or non-salaried citizen members of policy and supervisory boards shall file a disclosure statement with the Commonwealth's Ethics Advisory Council of their personal interests, and such other information as is required on the form, on or before the day such office or position of employment is assumed, and thereafter shall file such a statement annually on or before February 1. Further, the § 2.2-3130 of the Code of Virginia states orientation training is required to be completed by filers within two months of their hire or appointment and at least once during each consecutive period of two calendar years. Finally, the Virginia Public Procurement Act requires state agencies to adopt the provisions of the COIA to promote ethics in public contracting and 2 CFR § 200.317 requires states to follow their procurement policies and procedures when procuring property and services with federal funds.

Because of the extent of its corrective actions, Human Resources was not able to complete its corrective actions as of the end of fiscal year 2023. Human Resources plans to complete its corrective action efforts by April 1, 2024. Without appropriately monitoring individuals in positions of trust, Social Services cannot assure itself that it is fully compliant with the provisions in the COIA. In effect, Social Services could be susceptible to actual or perceived conflicts of interests and may be limited in its ability to hold employees accountable. These actions could potentially lead to a violation of state or federal laws or regulations. Therefore, Human Resources should continue its corrective action efforts to ensure that it complies with the provisions of the COIA.

*Views of Responsible Officials:*

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## BENEFITS

### 2023-094: Improve Retirement Benefit Calculations

**Applicable to:** Virginia Retirement System

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

The System improperly calculated retirement benefits for multiple retirees during fiscal year 2023. We noted the following exceptions in annuity payment, partial lump sum payment, and group life insurance payment calculations:

- Out of a sample of 50 new service retirees receiving a partial lump sum payment, the System incorrectly calculated one member's partial lump sum payment and annuity payment at the time of retirement resulting in a net underpayment of \$1,166;
- Out of a sample of 21 disability retirees, the System used the improper salary amount to determine one member's group life insurance amount at the time of retirement resulting in a group life insurance calculation understated by \$40,000. The System did not process any inaccurate payments relating to this error; and
- Out of a sample of 20 deceased members, the System incorrectly calculated one member's group life insurance amount at the time of retirement resulting in an underpayment of \$1,400 to the member's beneficiary.

Retirement benefits are set according to §§ 51.1-155, 51.1-157, and 51.1-505 of the Code of Virginia. The Code of Virginia requires the System to pay member benefits accurately according to the criteria set within each subsection relevant to the member's status as disabled, service-retired, or receiving life insurance benefits. Additionally, the System has defined the proper calculation method for each type of benefit within the VRS member handbook.

Improper calculation of benefits resulted in underpayments to members and beneficiaries. While the dollar amount of likely errors in the total population of benefit payments is immaterial in relation to the System's financial statements, members of the System count on receiving the full and accurate payments they are due. Underpaying benefits or incorrectly calculating benefits may result in financial damage to beneficiaries who receive less than they are owed.

Each error noted within our sample resulted from unusual or infrequent circumstances as follows:

- The service retiree transferred from a Virginia Law Officers' Retirement System (VaLORS) position to a Plan 1 position and then back to a VaLORS position;

- The disability retiree received a pay increase after submitting a retirement application and the employer did not properly update the retiree's salary within the benefits system; and
- The deceased member was a disability retiree on a reduction schedule requiring notification from the third-party administrator (TPA) to the System.

In all three errors, manual processing and supervisory review failed to prevent or detect the calculation errors in the absence of automated solutions for these unusual or infrequent circumstances. In the deceased member error, communication broke down between the TPA and the System.

The System should take inventory of circumstances requiring manual retirement benefit calculations to identify calculations at greater risk of error. When automated solutions are not feasible for replacing high risk manual calculations, or are not cost-effective, the System should ensure its training, policies and procedures, and supervisory review processes are adequate to ensure accurate benefit calculations for its members.

*Views of Responsible Officials:*

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## EXPENSES AND ACCOUNTS PAYABLE

### **2023-095: Improve Accounts Payable Controls**

**Applicable to:** University of Virginia-Medical Center

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control

**Severity of Deficiency:** Significant Deficiency

The Medical Center does not have adequate controls over accounts payable. Internal Audit issued a contract labor controls report in July 2023 which found the Controller directed staff to override accounts payable review and approval controls to pay a contract labor agency. Additionally, the Medical Center did not have adequate segregation of duties between the accounts payable and purchasing departments, as the Purchasing Manager and Account Payable Manager positions were occupied by the same employee.

The Medical Center's accounts payable policy states "demand payment documents are audited in accounts payable for propriety, accuracy, and authority prior to processing. Inappropriate/ incorrect documentation will be returned to the requestor with explanation of return." In addition, the principle of segregation of duties is fundamental to internal controls and the prevention of fraud. Adequate segregation of duties for vendor payments requires that accounts payable functions be segregated from purchasing, receiving, and general ledger recording functions. Bypassing this policy and internal control could lead to inaccurate, inappropriate, and fraudulent vendor payments. In 2022, payments to the contract labor agency totaled \$197 million.

The Controller cited the integration of a new hospital system and a lack of staff with the expertise or availability to adequately review and approve the demand payment requests as reason for authorizing payment without prior review or approval. The Controller noted an internal memorandum depicting the segregation of duties arrangement as an interim solution and accepted the increased risk. The Medical Center should take corrective actions to address internal control findings in Internal Audit's contract labor controls report to ensure proper segregation of duties and approve vouchers prior to payment in accordance with its policies and procedures.

#### *Views of Responsible Officials:*

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## INVENTORY

### **2023-096: Perform Complete Physical Inventory**

**Applicable to:** University of Virginia-Academic Division

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**ALPT or Cluster Name and ALN:** Research and Development Cluster (R&D) - Various at the University of Virginia (COVID-19)

**Federal Award Number and Year:** Various - 2023

**Name of Federal Agency:** Various

**Type of Compliance Requirement - Criteria:** Equipment and Real Property Management - 2 CFR § 200.313(d)(2)

**Known Questioned Costs:** \$0

The University's Academic Division has not inventoried 6,810 assets, or 34 percent, of the University's 19,749 active assets in the past two fiscal periods. The assets not inventoried have a total net book value of approximately \$28 million as of June 30, 2023.

Academic Division's policy FIN-034 requires an annual physical inventory of capital assets to properly safeguard assets and maintain fiscal accountability. Additionally, the Academic Division obtains equipment using federal awards, therefore it must comply with Title 2 U.S. Code of Federal Regulations (CFR) § 200.313(d)(2) that requires the Academic Division to take a physical inventory of property and reconcile to the property records at least once every two years.

Management attributes the incomplete inventory to the Academic Division's migration to a new financial system and asset scanner integration issues during the fiscal year. By not performing a complete physical inventory, the University increases the risk of misappropriation of property and may contribute to the inclusion of inaccurate information in the financial system, which could lead to misstatements in the financial statements. The Academic Division should ensure it completes a physical inventory in accordance with its policies and procedures and federal regulations.

#### *Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

## GRANTS MANAGEMENT

### **2023-097: Perform Responsibilities Outlined in the Agency Monitoring Plan**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** 2022-011; 2021-070; 2020-074; 2019-090; 2018-093

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Material Weakness

**ALPT or Cluster Name and ALN:** Medicaid Cluster - 93.775, 93.777, 93.778 (COVID-19)

**Federal Award Number and Year:** 2305VA5MAP - 2023

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Subrecipient Monitoring - 2 CFR § 200.303(a); 2 CFR § 200.332

**Known Questioned Costs:** \$0

Social Services' Compliance Division (Compliance) continues to not adhere to its established approach to oversee the agency's subrecipient monitoring activities, as outlined in its Agency Monitoring Plan. According to Social Services' Organizational Structure Report, Compliance is responsible for agency-wide compliance and risk mitigation that helps to ensure adherence to state and federal legal and regulatory standards, including subrecipient monitoring. During fiscal year 2023, Social Services disbursed approximately \$619 million in federal funds through roughly 5,400 subawards from 35 federal grant programs. During the audit, we noted the following deviations from the Agency Monitoring Plan:

- While Compliance has updated and finalized the Agency Monitoring Plan, it has not communicated it to Subrecipient Monitoring Coordinators in divisions with subrecipient monitoring responsibilities. Because of the lack of communication, there were deviations from the Agency Monitoring Plan at the division level. For example, the Agency Monitoring Plan requires each division to monitor subrecipients once every three years. However, the Local Review Team did not consider this requirement because Compliance did not communicate the Agency Monitoring Plan to Subrecipient Monitoring Coordinators. The Local Review Team did, however, implement a risk-based approach to monitoring subrecipients as required by the Agency Monitoring Plan.
- Compliance continues to not review division monitoring plans to ensure the divisions implement a risk-based approach for monitoring subrecipients. The Agency Monitoring Plan states that Compliance will use a Monitoring Plan Checklist to evaluate and determine if all the required elements for subrecipient monitoring are present in each division's plan. Because of the lack of review, the Division of Benefit Programs' (Benefit Programs) fiscal year 2023 monitoring plan did not meet all the requirements outlined in the Agency Monitoring Plan because it did not include a risk-based approach for subrecipient monitoring and did not consider all subrecipients who receive funding from the TANF federal grant program. Additionally, while the

Office of New Americans has adequate subrecipient monitoring processes, it does not have a written monitoring plan as required by the Agency Monitoring Plan.

- Compliance continues to not analyze each division's subrecipient monitoring activities. As a result, Compliance has not produced quarterly reports of variances and noncompliance to brief Social Services' Executive Team on the agency's subrecipient monitoring activities. Because of Compliance's lack of analysis and communication, the Executive Team was unaware of the deviations noted above.

Title 2 CFR § 200.303(a) requires pass-through entities to establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. Without performing the responsibilities in the Agency Monitoring Plan, Social Services cannot provide reasonable assurance that the agency has complied with pass-through entity federal requirements at 2 CFR § 200.332. Because of the scope of this matter and the magnitude of Social Services' subrecipient monitoring responsibilities, we consider these weaknesses collectively to create a material weakness in internal control over compliance.

Since the prior audit, Compliance and Social Services' Executive Team have worked together to discuss solutions to address this audit finding. Social Services is considering procuring a grants management system and Compliance has worked with the agency's Division of Information Technology to determine whether it can utilize this system to fulfil its subrecipient monitoring responsibilities. Compliance has also discussed the need for additional staff to assist with subrecipient monitoring oversight with the Executive Team. However, Compliance has not implemented these corrective actions as of the end of fiscal year 2023 because of the level of effort and considerations involved with these corrective actions. Therefore, Compliance should continue to work with the Executive Team to make sure that it has the appropriate level of resources to fulfil its responsibilities in the Agency Monitoring Plan.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

## **2023-098: Review Non-Locality Subrecipient Single Audit Reports**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** 2022-013; 2021-072; 2020-075; 2019-091; 2018-092

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**ALPT or Cluster Name and ALN:** Crime Victim Assistance - 16.575; Temporary Assistance for Needy Families (TANF) - 93.558 (COVID-19); Refugee and Entrant Assistance State/Replacement Designee Administered Programs - 93.566

**Federal Award Number and Year:** 2301VATANF; 2019-V2-GX-0054; 2020-V2-GX-0048; 15POVC-21-GG-00602-ASSI; 2301VARSSS; 2301VARCMA - 2023

**Name of Federal Agency:** U.S. Department of Health and Human Services; U.S. Department of Justice

**Type of Compliance Requirement - Criteria:** Subrecipient Monitoring - 2 CFR § 200.332(d)(3); 2 CFR § 200.332(f)

**Known Questioned Costs:** \$0

Compliance continues to not review non-locality subrecipient Single Audit reports as established within the Agency Monitoring Plan. Non-locality subrecipients are subrecipients who are not local governments and are mainly comprised of non-profit organizations. During fiscal year 2023, Social Services disbursed approximately \$87 million in federal funds to roughly 205 non-locality subrecipients. While reviewing the audit reports for the 26 non-locality subrecipients that received more than \$750,000 in federal funds from Social Services, we noted the following:

- Seven non-locality subrecipients (27%) did not have a Single Audit report available in the Federal Audit Clearinghouse (Clearinghouse) for the most recent audit period. Social Services disbursed approximately \$10 million in federal funds to these entities during fiscal year 2023.
- A non-locality subrecipient (4%) had audit findings that affected one of Social Services' federal grant programs. As a result of the lack of review over the non-locality subrecipient's Single Audit report, Social Services did not issue a management decision within six months of acceptance of the audit report by the Clearinghouse.

According to 2 CFR § 200.332(f), all pass-through entities must verify their subrecipients are audited if it is expected that the subrecipient's federal awards expended during the respective fiscal year equaled or exceeded \$750,000. Additionally, 2 CFR § 200.332(d)(3) requires pass-through entities to issue a management decision within six months of acceptance of the audit report by the Clearinghouse. A management decision is Social Services' written determination, provided to its subrecipient, of the adequacy of the subrecipient's proposed corrective actions to address the audit findings, based on Social Services' evaluation of the audit findings and proposed corrective actions.



Without verifying whether non-locality subrecipients received a Single Audit, Compliance is unable to provide assurance that Social Services is meeting the audit requirements set forth in 2 CFR § 200.332(d)(3) and (f). Additionally, Compliance cannot provide Social Services with assurance that its subrecipient monitoring efforts are adequate without reviewing non-locality Single Audit reports.

In its corrective action plan as of the end of fiscal year 2023, Compliance indicated that it has worked with Social Services' Executive Team to put forth a budget request to procure a grants management system to assist with its subrecipient monitoring efforts. Additionally, Compliance is considering implementing a manual system where it will review non-locality Single Audit reports until it implements a permanent solution. However, Compliance was unable to procure a grants management system to support its subrecipient monitoring efforts during the fiscal year and it did not implement a manual system to comply with the requirements in 2 CFR § 200.332(d)(3) and (f) because of a lack of available resources.

Compliance should continue to work with Social Services' Executive Team to determine which solution(s) would be the most beneficial to the organization to comply with these federal requirements. Additionally, Compliance should consider using the query functionalities in the Clearinghouse to determine whether any of its non-locality subrecipients have audit findings that warrant a management decision.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-099: Communicate Responsibilities to Subrecipient Monitoring Coordinators**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** 2022-012; 2021-069; 2020-076

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**ALPT or Cluster Name and ALN:** Medicaid Cluster - 93.775, 93.777, 93.778 (COVID-19)

**Federal Award Number and Year:** 2305VA5MAP - 2023

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Subrecipient Monitoring - 2 CFR § 200.332(d)

**Known Questioned Costs:** \$0

Compliance has not communicated responsibilities to subrecipient monitoring coordinators, as required by the Agency Monitoring Plan. Compliance's Agency Monitoring Plan serves as a guide in the development, implementation, and coordination of division monitoring plans and aims to address accountability and provide consistency in monitoring activities across

all Social Services' divisions and offices. During fiscal year 2023, Social Services disbursed approximately \$619 million in federal funds from roughly 5,400 subawards.

Title 2 CFR § 200.332(d) requires pass-through entities to monitor the activities of subrecipients as necessary to ensure that the subaward is used for authorized purposes, in compliance with federal statutes, regulations, and the terms and conditions of the subaward. Further, 2 CFR § 200.303(a) requires pass-through entities to establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Since the prior audit, Compliance has updated and finalized the Agency Monitoring Plan but has been unable to communicate it to the subrecipient monitoring coordinators because of a lack of available resources. Without communicating responsibilities to subrecipient monitoring coordinators, Compliance cannot provide assurance that Social Services adequately monitors all its subrecipients to ensure they are achieving program objectives or complying with federal requirements. Compliance should continue to work with Social Services' Executive Team to obtain the appropriate resources so that it can communicate responsibilities to subrecipient monitoring coordinators.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-100: Evaluate Subrecipients' Risk of Noncompliance in Accordance with Federal Regulations**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** 2022-016; 2021-071

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**ALPT or Cluster Name and ALN:** Temporary Assistance for Needy Families (TANF) - 93.558 (COVID-19); Medicaid Cluster - 93.775, 93.777, 93.778 (COVID-19)

**Federal Award Number and Year:** 2305VA5ADM; 2301VATANF - 2023

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Subrecipient Monitoring - 2 CFR § 200.332(b)

**Known Questioned Costs:** \$0

Benefit Programs did not evaluate subrecipients' risk of noncompliance with federal regulations related to the administration of the TANF federal grant program and the Medicaid Cluster during fiscal year 2023. Benefit Programs only considered the size of the subrecipient when determining the extent of monitoring necessary. Social Services disbursed approximately

\$178 million to roughly 270 subrecipients from these federal programs during the period under review.

Title 2 CFR § 200.332(b) requires pass-through entities to evaluate each subrecipient's risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring. Further, 2 CFR § 200.332(b) suggests that pass-through entities should consider the results of previous audits, the subrecipient's prior experience with the same or similar subawards, and whether the subrecipient has new personnel or new or substantially changed systems. Without performing the proper risk assessment procedures, Benefit Programs cannot demonstrate that it monitored the activities of the subrecipient as necessary to ensure that the pass-through entity used the subaward for authorized purposes, in compliance with federal statutes, regulations, and the terms and conditions of the subaward.

As part of its corrective action, Benefit Programs created a new monitoring plan in April 2023 that includes a risk assessment tool that conforms with federal regulations. However, Benefit Programs did not place the new risk assessment tool into operation until after fiscal year 2023 because of the communication and training that needed to occur on the new monitoring plan. Benefit Programs should continue its corrective action efforts and confirm that program consultants are completing the risk assessment tool properly.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-101: Verify that Monitoring Plan Includes All Subrecipient Programmatic Activities**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** 2022-015

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**ALPT or Cluster Name and ALN:** Temporary Assistance for Needy Families (TANF) - 93.558 (COVID-19)

**Federal Award Number and Year:** 2301VATANF - 2023

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Subrecipient Monitoring - 2 CFR § 200.332(b); 2 CFR § 200.332(d)

**Known Questioned Costs:** \$0

Benefit Programs fiscal year 2023 monitoring plan did not include all subrecipient programmatic activities for the TANF federal grant program. Benefit Programs' primary programmatic activity for the TANF federal grant program is eligibility determination functions

performed by local agencies. However, Benefit Programs also awards various competitive grants to local governments and non-profit organizations to help TANF recipients become self-sufficient.

According to 2 CFR § 200.322(b) all pass-through entities are required to evaluate each subrecipient's risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring. Additionally, 2 CFR § 200.332(d) requires the pass-through entity to monitor the activities of the subrecipient as necessary to ensure it uses the subaward for authorized purposes, which comply with federal statutes, regulations, and the terms and conditions of the subaward; and that the subrecipient achieves subaward performance goals. Without including all programmatic activities in the monitoring plan, Benefit Programs cannot provide assurance that subrecipients used TANF federal grant funds for authorized purposes in compliance with federal statutes, regulations, and the terms and conditions of the subaward.

In response to the prior year's audit recommendation, Benefit Programs' management analyzed all its programmatic activities and verified that they were incorporated into its fiscal year 2024 monitoring plan. As part of its corrective action, Benefit Programs' management mandated that home office staff monitor subrecipients receiving TANF competitive grants once every three years and complete risk assessment procedures in other years to verify that there have not been any changes in the subrecipient's risk profile. Benefit Programs was unable to fully implement corrective action in fiscal year 2023 because of the efforts involved with creating and implementing a new monitoring plan and dedicating the resources to provide proper oversight. Benefit Programs should continue its corrective action efforts to confirm that it includes all programmatic activities within its monitoring plan and that it conducts monitoring activities in accordance with the monitoring plan.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-102: Confirm Monitoring Activities are Conducted in Accordance with the Monitoring Plan**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** 2022-014

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**ALPT or Cluster Name and ALN:** Temporary Assistance for Needy Families (TANF) - 93.558 (COVID-19); Medicaid Cluster - 93.775, 93.777, 93.778 (COVID-19)

**Federal Award Number and Year:** 305VA5MAP; 2301VATANF - 2023

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Subrecipient Monitoring - 2 CFR § 200.332(d)

**Known Questioned Costs:** \$0

Benefit Programs did not oversee subrecipient monitoring activities to ensure they were conducted in accordance with its monitoring plan. During fiscal year 2023, Benefit Programs disbursed approximately \$173 million in subaward payments from the TANF federal grant program and Medicaid Cluster. During the audit, we noted the following deviations from Benefit Programs' monitoring plan:

- Benefit Programs created a monitoring plan for fiscal year 2023 to comply with Compliance's Plan. Regional consultants, who perform subrecipient monitoring activities, created their own subrecipient monitoring schedules that were not consistent with Benefit Programs' monitoring plan. As a result, Benefit Programs only completed 35 of the 63 (56%) scheduled reviews for the TANF federal grant program and Medicaid Cluster. Regional consultants completed 28 additional reviews which Benefit Program did not originally include in its monitoring plan.
- Benefit Programs did not confirm that fiscal year 2023 monitoring review records uploaded to its data repository were complete. Some of the missing records included the agency notification letter, case selection sample, and subrecipient monitoring checklist.

Title 2 CFR § 200.332(d) requires the pass-through entity to monitor the activities of the subrecipient as necessary to ensure that it uses the subaward authorized purposes, which are in compliance with federal statutes, regulations, and the terms and conditions of the subaward. Without confirming that monitoring activities are conducted in accordance with the monitoring plan, Benefit Programs cannot provide assurance that it complied with the provisions at 2 CFR § 200.332(d).

In response to the prior year's audit recommendation, Benefit Programs created a new monitoring plan in April 2023 to address the deficiencies noted above. As part of its corrective action, Benefit Programs' subrecipient monitoring coordinator will be responsible for tracking regional consultants' monitoring activities, verifying that all relevant monitoring documents are

uploaded to its data repository, creating desk tools for regional consultants, and providing training on the new monitoring plan. Benefit Programs was unable to fully implement corrective action in fiscal year 2023 because of the efforts involved with creating and implementing a new monitoring plan and dedicating the resources to provide proper oversight. Benefit Programs should continue its corrective action efforts to confirm that monitoring activities are conducted in accordance with the monitoring plan.

*Views of Responsible Officials:*

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**2023-103: Monitor Case Management System Records to Ensure Compliance with TANF Eligibility Requirements**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**ALPT or Cluster Name and ALN:** Temporary Assistance for Needy Families (TANF) - 93.558 (COVID-19)

**Federal Award Number and Year:** 2301VATANF - 2023

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Eligibility - 2 CFR § 200.303(a)

**Known Questioned Costs:** \$12,275

Social Services did not comply with certain federal eligibility requirements for the TANF federal grant program, resulting in known questioned costs of \$12,275. The TANF federal grant program provided over \$120 million in assistance to approximately 28,000 needy families during fiscal year 2023. During the audit, we reperformed the eligibility determinations for all needy families that received assistance during the fiscal year and identified 30 instances (<1%) where the facts in the recipient's case record did not support the eligibility determination. Specifically:

- For sixteen payments, staff did not properly assign to the state the rights the family member may have for child support. In 12 instances, Social Services underpaid benefit amounts to recipients, and in two instances, Social Services improperly denied benefits to the recipient due to manually entering child support payments beyond the acceptable timeframe. Staff incorrectly keyed the remaining two instances into the system but did not result in an adverse financial effect to the recipient or Social Services. Title 42 United States Code (USC) 608(a)(3) mandates that the State shall require that, as a condition of providing assistance, a member of the family assigned to the state the rights the family member may have for support from any other person and this assignment may not exceed the amount of assistance provided by the State.

- For eight payments, staff did not properly evaluate the income eligibility. Title 45 CFR § 263.2(b)(2) defines financially “needy” as financially eligible according to the state’s quantified income and resource criteria, which Social Services quantifies through its TANF Manual as maximum income charts in Section 305, Appendix 1.
- For two payments, staff did not properly evaluate the extended absence of a child or adult to determine the effect on household eligibility. Title 42 USC 608(a)(10) mandates that a state may not provide assistance to an individual who is a parent (or other caretaker relative) of a minor child who fails to notify the state agency of the absence of the minor child from the home within five days of the date that it becomes clear to that individual that the child will be absent for the specified period of time.
- Staff did not properly reduce or terminate two payments for individuals not complying with the Commonwealth’s work requirements for TANF recipients. Title 45 CFR §261.13 mandates that if an individual in a family receiving assistance refuses to engage in required work without good cause, a state must reduce assistance to the family, at least pro rata, with respect to any period during the month in which the individual refuses or may terminate assistance.
- Staff did not properly evaluate the qualified alien status for one payment as required by 8 USC § 1611.
- One recipient had a failed eligibility determination yet received a payment from the case management system. Title 45 CFR § 206.10(a)(8) requires that each decision regarding eligibility or ineligibility to be supported by facts in the applicant's or recipient's case record.

Social Services relies on its case management system to properly determine eligibility, correctly calculate benefits payments, and achieve the federal requirements of the TANF federal grant program. Of the exceptions noted above, 16 of the 30 (53%) were the result of local agency eligibility workers mistakenly reporting child support payments as unearned revenue beyond the acceptable timeframe instead of assigning these payments to the Commonwealth for referral to the Division of Child Support Enforcement, as required by the CFR. The remaining 14 exceptions (47%) resulted from local agency eligibility workers manually overriding the eligibility determination made by the case management system and not including sufficient documentation to justify the rationale for the override. Social Services provides local agency eligibility workers with elevated access to the case management system so they can exercise their judgement during the applicant intake process. However, Social Services does not appear to monitor the use of manual overrides to ensure they are documented appropriately and that local agency eligibility workers are not using them excessively. In effect, Social Services places itself at risk of having to repay grant funds to the federal government if it does not comply with federal laws and regulations.

Social Services should provide additional training to local agency eligibility workers on how to properly determine and document eligibility determinations in the case management system. Additionally, Social Services should consider monitoring local agency eligibility worker's use of manual overrides to confirm that they properly document eligibility determinations in the case management system. By providing additional training and implementing additional internal controls, Social Services will be able to ensure that sufficient documentation supports each eligibility decision in its case management system in the applicant's or recipient's case record.

*Views of Responsible Officials:*

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## SCHEDULE OF FINDINGS AND QUESTIONED COSTS SECTION 3: FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

### U.S. DEPARTMENT OF AGRICULTURE

**2023-022:** Improve IT Risk Management Program

**2023-061:** Improve Vulnerability Management Process

Each of the findings referenced above represents a compliance finding that could have a direct and material effect on the financial statements and are required to be reported under Government Auditing Standards. These findings relate to both the financial statements and federal awards. The details of these findings are reported within “Section 2: Financial Statement Findings” of the Schedule of Findings and Questioned Costs.

### U.S. DEPARTMENT OF EDUCATION

**2023-022:** Improve IT Risk Management Program

**2023-061:** Improve Vulnerability Management Process

Each of the findings referenced above represents a compliance finding that could have a direct and material effect on the financial statements and are required to be reported under Government Auditing Standards. These findings relate to both the financial statements and federal awards. The details of these findings are reported within “Section 2: Financial Statement Findings” of the Schedule of Findings and Questioned Costs.

### U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

**2023-010:** Improve Information Security Program and Controls

**2023-014:** Continue Improving IT Risk Management Program

**2023-015:** Improve Web Application Security

**2023-027:** Improve Information Security Program and IT Governance

**2023-034:** Evaluate Separation of Duty Conflicts within the Case Management System

**2023-035:** Perform Annual Review of Case Management System Access

**2023-036:** Perform Annual System Access Reviews

**2023-043:** Monitor Internal Controls to Ensure Timely Removal of System Access

**2023-049:** Continue Improving IT Change and Configuration Management Process

**2023-055:** Obtain and Review Information Security Audit

**2023-056:** Conduct Information Technology Security Audits

**2023-058:** Upgrade End-of-Life Technology

**2023-066:** Continue Developing Record Retention Requirements and Processes for Electronic Records

**2023-072:** Continue to Ensure ITISP Suppliers Meet all Contractual Requirements

- 2023-085:** Obtain, Review, and Document System and Organization Control Reports of Third-Party Service Providers
- 2023-086:** Improve Third-Party Oversight Process
- 2023-093:** Monitor Internal Procedures to Ensure Compliance with the Conflict of Interests Act
- 2023-097:** Perform Responsibilities Outlined in the Agency Monitoring Plan
- 2023-098:** Review Non-Locality Subrecipient Single Audit Reports
- 2023-099:** Communicate Responsibilities to Subrecipient Monitoring Coordinators
- 2023-100:** Evaluate Subrecipients' Risk of Noncompliance in Accordance with Federal Regulations
- 2023-101:** Verify that Monitoring Plan Includes All Subrecipient Programmatic Activities
- 2023-102:** Confirm Monitoring Activities are Conducted in Accordance with the Monitoring Plan
- 2023-103:** Monitor Case Management System Records to Ensure Compliance with TANF Eligibility Requirements

Each of the findings referenced above represents a compliance finding that could have a direct and material effect on the financial statements and are required to be reported under Government Auditing Standards. These findings relate to both the financial statements and federal awards. The details of these findings are reported within "Section 2: Financial Statement Findings" of the Schedule of Findings and Questioned Costs.

**2023-104:** Obtain Reasonable Assurance over Contractor Compliance with Program Regulations

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Material Weakness

**ALPT or Cluster Name and ALN:** Low-Income Household Water Assistance Program (LIHWAP) - 93.499 (COVID-19)

**Federal Award Number and Year:** 2101VALWC1 - 2023

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Eligibility - 2 CFR § 200.303(a); 2 CFR § 200.501(g)

**Known Questioned Costs:** \$0

Social Services cannot provide reasonable assurance that its contractor administered the Low-Income Household Water Assistance Program (LIHWAP) in compliance with federal statutes, regulations, and the terms and conditions of the federal award. Reasonable assurance is a high, but not absolute, level of assurance that the entity and its contractors have complied with federal laws and regulations.

The United States Department of Health and Human Services awarded approximately \$25 million to Social Services to administer the LIHWAP federal grant program. The objective of the LIHWAP federal grant program is to meet unprecedented water services needs that arose during the COVID-19 pandemic and provide quick intervention to help the people facing high water or

wastewater costs compared to their income in resuming and/or maintaining their home water or wastewater services.

Social Services partnered with a for-profit contractor to administer the program on its behalf due to resource limitations and the need to provide this assistance to individuals as quickly as possible. Through its contractual agreement, Social Services assumed ultimate responsibility for program compliance and incorporated certain measures into its contractual agreement to maintain compliance with federal laws and regulations. Specifically, Social Services was to agree on performance self-assessment criteria with the contractor within 30 calendar days of the execution of the project start date, then have the contractor prepare a monthly self-assessment to report on such criteria. Social Services then had ten business days, after the receipt of the contractor's self-assessment, to audit the results of the contractor's service level obligations and performance requirements and discuss any discrepancies with the contractor to determine if invoice or payment adjustments were necessary.

Because of the fast-paced nature of the program and the need to provide the assistance to individuals as quickly as possible, Social Services was unable to agree on the performance criteria with the contractor. As a result, Social Services did not receive the monthly self-assessments from the contractor and audit them in accordance with the contractual agreement. While Social Services did have on-going discussions with the contractor about program compliance and did perform periodic reviews of applicant records, these reviews did not follow a systematic process that provides reasonable assurance over the contractor's compliance with program regulations.

Title 2 CFR § 200.501(g) states that the auditee is responsible for reviewing the contractor's records to determine program compliance. Additionally, 2 CFR § 200.303(a) states that non-federal entities must establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. Since Social Services has not implemented the contractual provisions related to the vendor's self-assessment reporting and performance auditing, we are unable to audit Social Services' compliance for the LIHWAP federal grant program and must disclaim an opinion on compliance for the program in the Commonwealth's Single Audit report. We also believe this matter represents a material weakness in internal control over compliance because there is a reasonable possibility that material noncompliance with a compliance requirement will not be prevented, or detected and corrected, on a timely basis.

The contract between Social Services and the contractor ends on December 31, 2023. Thereafter, the contractor will transfer program records to Social Services within the subsequent months. Social Services has until June 2024 to close out the LIHWAP federal grant program and should fulfill its responsibilities for auditing the contractor's records for compliance before it closes the LIHWAP grant with the United States Department of Health and Human Services. Therefore, Social Services should implement an audit process that provides reasonable assurance that the contractor administered the LIHWAP federal grant program in accordance with federal

statutes, regulations, and the terms and conditions of the federal award before it closes the grant award. Additionally, Social Services' Executive Team should oversee the implementation of the audit process.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-105: Implement Internal Controls over TANF Federal Performance Reporting**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** 2022-103

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Material Weakness

**ALPT or Cluster Name and ALN:** Temporary Assistance for Needy Families (TANF) - 93.558 (COVID-19)

**Federal Award Number and Year:** 2301VATANF - 2023

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Reporting - 45 CFR § 265.7(b)

**Known Questioned Costs:** \$0

Benefit Programs does not have adequate internal controls in place to ensure accurate reporting in the Administration for Children and Families (ACF) 199 TANF Data Report (ACF-199) and 209 Separate State Programs – Maintenance-of-Effort (SSP-MOE) Data Report (ACF-209). ACF requires Social Services to submit this data to ACF quarterly, and ACF uses the data to determine whether the Commonwealth met the minimum work participation requirements for the TANF federal grant program.

Benefit Programs uses a third-party service provider to produce and submit the ACF-199 and ACF-209 reports and relies solely on the service provider's internal controls during the data extraction and data reporting process. During our review, we identified the following instances where the service provider did not report key line information accurately based on the information maintained in Social Services' case management system or other supporting data and Benefit Programs did not detect or correct these errors before the service provider submitted the data to ACF:

- Benefit Programs did not confirm that the reported information agreed to supporting data for three out of six (50%) of the "Total Number of TANF Families" key line items tested during the audit.

- Benefit Programs did not confirm that the reported information agreed to supporting data for two out of six (33%) of the “Total Number of SSP-MOE Families” key line items tested during the audit.
- Benefit Programs did not accurately report on the “Receives Subsidized Child Care” key line item for 14 out of 120 (12%) cases tested during the audit.
- Benefit Programs did not accurately report on the “Number of Months Countable Toward Federal Time Clock” for six out of 120 (5%) cases tested during the audit.
- Benefit Programs did not accurately report on the “Unsubsidized Employment” key line item for five out of 120 (4%) cases tested during the audit.
- Benefit Programs did not accurately report on the “Work Participation Status” key line item for five out of 120 (4%) cases tested during the audit.
- Benefit Programs did not accurately report on the “Hours of Participation” key line item for four out of 120 (3%) cases tested during the audit.
- Benefit Programs did not accurately report on the “Work Eligible Individual Indicator” key line item for one out of 120 (<1%) cases tested during the audit.

Title 45 CFR §265.7(b) requires states to have complete and accurate reports, which means that the reported data accurately reflects information available in case records, are free of computational errors, and are internally consistent. Reporting potentially inaccurate or incomplete information prevents the ACF from adequately monitoring Social Services’ work participation rates and the overall performance for the TANF federal grant program. In addition, ACF can impose a penalty if it finds Social Services did not meet statutory required work participation rates.

Since the prior audit, Benefit Programs has worked with its service provider to analyze the reporting errors to determine the cause and appropriate actions to resolve these errors. However, because of its ongoing efforts to analyze and correct the reporting errors, Benefit Programs continues to rely on the error correction controls of the ACF, performed after report submission, and has not developed and implemented its own internal controls to obtain assurance over the accuracy of the data included within the service provider’s submissions. Because of the scope of this matter and errors noted above, we consider it to be a material weakness in internal control. Additionally, we believe this matter represents material noncompliance since Social Services did not fully comply with the provisions at 45 CFR § 265.7(b).

Benefit Programs should implement internal controls over the TANF performance reporting process and include a documented secondary review process of the service provider’s data. Benefit Programs should complete this review prior to the report submission to ensure accurate reporting of TANF work participation data to ACF in accordance with the ACF-199 and ACF-209 reporting instructions.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-106: Implement Internal Controls over TANF Federal Special Reporting**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**ALPT or Cluster Name and ALN:** Temporary Assistance for Needy Families (TANF) - 93.558  
(COVID-19)

**Federal Award Number and Year:** 2301VATANF - 2023

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Reporting - 2 CFR § 200.303(a); 45 CFR § 75.361

**Known Questioned Costs:** \$0

Benefit Programs does not have adequate internal controls in place to ensure reasonably accurate reporting in the ACF Annual Report on State Maintenance-of-Effort (MOE) Programs (ACF-204) for the TANF federal grant program. ACF requires Social Services to submit this data to ACF annually and ACF uses this information in reports to Congress about how TANF programs are evolving, in assessing State and Territory MOE expenditures, and in assessing the need for legislative changes. During our review, we identified the following:

- Benefit Programs could not produce evidence to support a reasonable estimate for four out of six (66%) of the “Total number of families served under the program with MOE funds” key line items.
- Benefit Programs appeared to use an estimation process that did not have a sound basis for two out of six (33%) of the “Total number of families served under the program with MOE funds” key line items.

Title 2 CFR § 200.303(a) requires the non-federal entity to establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. Further, 45 CFR § 75.361 requires that financial records, supporting documents, statistical records, and all other non-federal entity records pertinent to a federal award must be retained for a period of three years from the date of submission.

The ACF-204 Reporting Instructions allow states the flexibility to use reasonable estimates with a sound basis when actual numbers are not available. However, Benefit Programs has not

dedicated the resources to implement appropriate internal controls and document its estimation and retention processes to demonstrate that it uses reasonable estimates with a sound basis to support the amounts reported in the ACF-204 report. Reporting potentially inaccurate information prevents the ACF from adequately monitoring Social Services' MOE programs and the overall performance for the TANF federal grant program. Therefore, Benefit Programs should dedicate the necessary resources to implement internal controls over the TANF special reporting process and include documented estimation and retention processes to ensure reasonably accurate reporting of TANF MOE Programs to ACF in accordance with the ACF-204 reporting instructions.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-107: Strengthen Internal Controls over FFATA Reporting**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** 2022-106

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**ALPT or Cluster Name and ALN:** Crime Victim Assistance - 16.575; Temporary Assistance for Needy Families (TANF) - 93.558 (COVID-19); Refugee and Entrant Assistance State/Replacement Designee Administered Programs - 93.566

**Federal Award Number and Year:** 2301VATANF; 2019-V2-GX-0054; 2020-V2-GX-0048; 15POVC-21-GG-00602-ASSI; 2301VARSSS; 2301VARCMA - 2023

**Name of Federal Agency:** U.S. Department of Health and Human Services; U.S. Department of Justice

**Type of Compliance Requirement - Criteria:** Reporting - 2 CFR Part 170 Appendix A

**Known Questioned Costs:** \$0

Finance does not maintain adequate internal control over Federal Funding Accountability and Transparency Act (FFATA) reporting. FFATA reporting is intended to provide full disclosure of how entities and organizations are obligating federal funding. During fiscal year 2023, Social Services disbursed approximately \$619 million in federal funds from roughly 5,400 subawards. During our audit of the TANF, Refugee and Entrant Assistance State/Replacement Designee Administered Programs (Refugee Assistance), and Victims of Crime Act (VOCA) federal grant programs, we noted the following deviations from Finance's policy:

- Finance did not complete FFATA reporting submissions for 106 of 205 (52%) of the grant year 2023 TANF subawards that spent \$30,000 or more during fiscal year 2023. Social Services disbursed approximately \$7.9 million from these subawards during the fiscal year. Finance did not report TANF subawards to FFATA Subaward Reporting

System (FSRS) because program personnel did not submit the required information to Finance to report in FSRS.

- Finance did not complete FFATA reporting submissions for three of 17 (18%) of the grant year 2023 Refugee Assistance subawards that spent \$30,000 or more during fiscal year 2023. Social Services disbursed approximately \$126,000 from these subawards during the fiscal year. Finance did not report Refugee Assistance subawards to FSRS for these three subawards because the initial subaward amount was less than \$30,000 and program personnel did not inform Finance that subsequent subaward modifications increased the subaward value to over \$30,000.
- Finance did not complete FFATA reporting submissions for grant year 2023 VOCA subawards during fiscal year 2023. Social Services disbursed approximately \$3.5 million from 129 subawards during the fiscal year. Social Services did not report this information to FSRS because it inadvertently assumed that it was a subrecipient of the Department of Criminal Justice Services and did not need to complete FFATA reporting as required by the VOCA Grant Special Conditions document.

Title 2 CFR Part 170 Appendix A requires the non-federal entity to report each obligating action exceeding \$30,000 to the FSRS. Further, Title 2 CFR Part 170 Appendix A requires the non-federal entity to submit subaward information no later than the end of the month following the month in which it made the obligation. Finally, 2 CFR §200.303(a) states that the non-federal entity must establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

The decentralized nature of Social Services' grants management practices and the volume of subawards elevates the risk that Finance will not report all subaward information to FSRS. Although Finance sent periodic email reminders to program staff responsible for submitting FFATA data to Finance for submission to FSRS, program personnel overlooked a significant percentage of these submissions because of turnover and a lack of familiarity with FFATA reporting requirements. Additionally, Finance did not have a compensating internal control in place to detect subawards that it did not report to FSRS.

When Social Services does not upload all obligating actions meeting the reporting threshold to FSRS as required, a citizen or federal official may have a distorted view as to how Social Services is obligating federal funds. Therefore, Finance should continue to remind program personnel to submit required FFATA subaward reporting information to them and revise its policy to reflect any changes in its processes. Additionally, Finance should consider periodically checking Social Services' financial records to determine if there are instances where program personnel are not submitting the required FFATA subaward reporting information. If so, Finance should collect this information from them promptly to comply with the FFATA reporting requirements.



*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

## U.S. DEPARTMENT OF JUSTICE

### **2023-098: Review Non-Locality Subrecipient Single Audit Reports**

The finding referenced above represents a compliance finding that could have a direct and material effect on the financial statements and is required to be reported under Government Auditing Standards. This finding relates to both the financial statements and federal awards. The details of this finding are reported within “Section 2: Financial Statement Findings” of the Schedule of Findings and Questioned Costs.

### **2023-108: Confirm Subrecipient Suspension or Debarment Status**

**Applicable to:** Department of Criminal Justice Services

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**ALPT or Cluster Name and ALN:** Crime Victim Assistance - 16.575

**Federal Award Number and Year:** 2019-V2-GX-0054; 2020-V2-GX-0048; 15POVC-21-GG-00602-ASSI - 2019; 2020; 2021

**Name of Federal Agency:** U.S. Department of Justice

**Type of Compliance Requirement - Criteria:** Procurement and Suspension and Debarment - 2 CFR Part 180

**Known Questioned Costs:** \$0

The Office of Grants Management (Grants Management) could not confirm that 14 (58%) Victim of Crime Act grant subrecipients tested certified their suspension or debarment status prior to awarding the subrecipient funds. CFR part 180 restricts awards, subawards, and contracts with certain parties that are debarred, suspended, or otherwise excluded from or ineligible for participation in federal assistance programs or activities.

While management was aware of the requirement, program staff inadvertently omitted the suspension and debarment certification form from the subrecipient’s application documents. Grants Management places Criminal Justice Services at risk of providing federal funds to subrecipients who are ineligible for participating in federal assistance programs. Grants Management should ensure it confirms a subrecipient’s suspension or debarment status prior to awarding grant funds.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2023-109: Ensure Compliance with FFATA Reporting Requirements**

**Applicable to:** Department of Criminal Justice Services

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**ALPT or Cluster Name and ALN:** Crime Victim Assistance - 16.575

**Federal Award Number and Year:** 2019-V2-GX-0054; 2020-V2-GX-0048; 15POVC-21-GG-00602-ASSI - 2019; 2020; 2021

**Name of Federal Agency:** U.S. Department of Justice

**Type of Compliance Requirement - Criteria:** Reporting - 2 CFR Part 170 Appendix A

**Known Questioned Costs:** \$0

Grants Management did not accurately and timely complete FFATA reporting for the VOCA grant. A review of 24 subrecipients' FFATA reports identified:

- An incorrect subaward amount for one subrecipient;
- Missing FFATA report submission dates for nine subrecipients;
- Incorrect subaward obligation/action dates for eleven subrecipients;
- No FFATA report submission for one subrecipient; and
- Untimely FFATA report submissions for ten subrecipients.

Title 2 CFR Part 170 Appendix A requires the non-federal entity to report each obligating action, exceeding \$30,000, to the FSRS. During state fiscal year 2023, Criminal Justice Services disbursed approximately \$46 million in VOCA grant funds to subrecipients. Failure to submit FFATA reports, or including errors in reports, may result in a citizen or federal official having a distorted view of how Criminal Justice Services obligates VOCA grant funds. Grants Management staff lack the necessary training to ensure that FFATA reporting requirements were met. Grants Management should properly train staff on FFATA reporting requirements to ensure that its subrecipients' information is properly reported.

### *Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

## U.S. DEPARTMENT OF LABOR

### **2023-051: Improve Change Control Process**

The finding referenced above represents a compliance finding that could have a direct and material effect on the financial statements and is required to be reported under Government Auditing Standards. This finding relates to both the financial statements and federal awards. The details of this finding are reported within “Section 2: Financial Statement Findings” of the Schedule of Findings and Questioned Costs.

## U.S. DEPARTMENT OF THE TREASURY

### **2023-022: Improve IT Risk Management Program**

### **2023-061: Improve Vulnerability Management Process**

Each of the findings referenced above represents a compliance finding that could have a direct and material effect on the financial statements and are required to be reported under Government Auditing Standards. These findings relate to both the financial statements and federal awards. The details of these findings are reported within “Section 2: Financial Statement Findings” of the Schedule of Findings and Questioned Costs.

## VARIOUS FEDERAL AWARDING AGENCIES

### **2023-096: Perform Complete Physical Inventory**

The finding referenced above represents a compliance finding that could have a direct and material effect on the financial statements and is required to be reported under Government Auditing Standards. This finding relates to both the financial statements and federal awards. The details of this finding are reported within “Section 2: Financial Statement Findings” of the Schedule of Findings and Questioned Costs.

# MANAGEMENT'S SECTION

COMMONWEALTH OF VIRGINIA  
Summary Schedule of Prior Audit Findings  
For the Year Ended June 30, 2023

Fiscal Year	Finding No.	PY Related Finding(s)	Title of Finding	Financial Statement Finding	Federal Awards Finding	U.S. Awarding Agency	State Agency Abbreviation	Current Status	Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action and Actual Corrective Action Taken
2018	2018-101	2015-098	Improve Compliance Over Enrollment Reporting	N	Y	ED	NVCC	Corrective action is ongoing	It was identified that NVCC needed to review the procedures and make appropriate changes to address procedures during non-standard (summer) term, and train newly hired staff. The work crossed over into new fiscal year, partly due to change in staffing.	NVCC has met to finalize procedures and have applied quality controls in NVCC processes to ensure that NVCC maintains timely and accurate enrollment schedule reporting. NVCC has implemented the documented procedures on file.	No significant differences.
2018	2018-101	2015-098	Improve Compliance Over Enrollment Reporting	N	Y	ED	PDCCC	Resolved - corrective action is completed.			
2018	2018-101	2015-098	Improve Compliance Over Enrollment Reporting	N	Y	ED	RU	Corrective action is ongoing	This item is in a state of validation to ensure controls put into place confirm operating effectiveness.	The Office of Financial Aid and the Registrar's Office have improved and refined processes to address all parts of the APA Finding. The University's Office of Audit & Advisory Services (QAAS) has verified that implementation of these improvements was successful. However, testing discovered that process improvements were needed to ensure that enrollment information for students who had name changes was recorded in NSLDS accurately and timely. Additional test work for Spring 2023 unofficial withdrawals will occur in Summer 2023.	The sample of Fall 2022 unofficial withdrawals tested did not have the errors found in prior testing. However, the testing discovered that process improvements were needed to ensure that enrollment information for students who had name changes was recorded in NSLDS accurately and timely.
2018	2018-101	2015-098	Improve Compliance Over Enrollment Reporting	N	Y	ED	TCC	Corrective action is ongoing	Corrective action is ongoing.	Tidewater Community College personnel indicated a quality control review (QCR) was put in place.	No significant differences.
2018	2018-101	2015-098	Improve Compliance Over Enrollment Reporting	N	Y	ED	VPISU/ID	Corrective action is ongoing	The previous finding was based on graduation records that were transmitted by Virginia Tech to the National Student Clearinghouse not properly being sent over to NSLDS. The corrective action to that finding was to submit a separate system only file to the National Student Clearinghouse which was completed. After that file was in production however, Virginia Tech received additional information from the National Student Clearinghouse requiring further refinement of the system only file. Those changes increased the accuracy of reporting however resulted in a late filing to NSLDS as those records had not previously been submitted. In short, the refinement of the corrective action plan from the initial finding is what lead to the second finding.	Virginia Tech has a number of self audits in place to ensure the accuracy of the data that is transmitted to the National Student Clearinghouse. However, in order to assure that this data is properly being submitted to NSLDS Virginia Tech is attempting to develop an automated audit process against NSLDS data. Work has begun on this corrective action plan.	The previous corrective action plan was thought to be complete; however, Virginia Tech learned from the National Student Clearinghouse additional adjustments were needed to the system only file in order to ensure proper reporting to NSLDS. These additional changes were made, which lead to the late reporting found in the most recent audit.
2018	2018-101	2015-098	Improve Compliance Over Enrollment Reporting	N	Y	ED	VSU	Corrective action is ongoing	Timing of issuance, staff turnover, pandemic, and the NSLDS outage from July 2022 - February 2023 has delayed progress and the ability to validate data as originally planned leading to an extended timeframe to complete the full corrective action.	1-VSU has received access to the NSLDS for Registrar staff. VSU is still trying to hire an additional staff member to maintain the enrollment reporting. 2-After VSU revitalization training with the vendor, VSU has successfully ran the 3 additional jobs in the application to assist with clean up and accuracy for enrollment reporting: -expected graduation dates -cleanup of EL term records -time status 3-VSU has implemented monthly meetings with the Office of Financial Aid to ensure quality control reviews are conducted in collaboration with Office of the Registrar to ensure timely and accurate reporting.	Corrective action has remained the same.

Fiscal Year	Finding No.	PY Related Finding(s)	Title of Finding	Financial Statement Finding	Federal Awards Finding	U.S. Awarding Agency	State Agency Abbreviation	Current Status	Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action and Actual Corrective Action Taken
2019	2019-060	2018-057 2017-030 2016-009	Continue Improving Database Security	Y	N	N/A	DOE/COO	Corrective action is ongoing	Continued work needed by Partnership to successfully comply with Standards.	ATOS has changed providers for the VITA provided SIEM solution. DOE is to get access first quarter 2022. DOE will wait to see if this provides the information needed from our logs. DOE is currently in the process of confirming with ATOS DOE servers to ensure logs are ready to go to the new SIEM. The DOE CISCO is working on a solution. Security Exception has been submitted since this is over 90 days. DOE is looking into the cost and an FTE for a SIEM tool that would solve this outstanding finding.	DOE's instance of a SIEM tool is still being implemented. The agency is still working with the vendor and VITA on configuration. DOE is anticipating having logs going into the SIEM tool by the end of the 3rd quarter. DOE has not been able to hire the part-time position to help support this project. Currently the ISO and Tech Director are working on this implementation as time permits. This could impact the speed in which DOE has SIEM tool fully operational. Archer exception is ongoing for this issue.
2019	2019-064	N/A	Mitigate Server Vulnerabilities	Y	N	N/A	TAX	Resolved - corrective action is completed.			
2019	2019-093	N/A	Improve Controls for Ensuring Quality Improvement Recommendations are Implemented	Y	Y	DOT	VDOT	Resolved - corrective action is completed.			
2019	2019-108	N/A	Improve Oversight of Third-Party Service Providers	N	Y	ED SSA	DARS	Corrective action is ongoing	Corrective action is ongoing.	VIB solicited and issued an intent to award a contract to a vendor for a new enterprise resource planning (ERP) solution in the summer of 2022 that will replace both the manufacturing and retail ERPs. VIB has won VITA concurrence that the solution can be provided as a Platform as a Service (PaaS) solution if it passes the ECOS review process. The vendor has responded to two sets of questions from the VITA ECOS Team and DARS is close to agreement that the security concerns of a PaaS solution can be satisfied. VIB hired a Project Manager to coordinate this work with VITA. There are regular project team meetings and project updates provided to VITA as required under their PMO. DARS is targeting to implement the first of many phased modules in the summer of 2023 if the project remains on track.	No significant differences.
2020	2020-085	2017-090	Strengthen Internal Control over Federal Awards	N	Y	DOD	DMA	Corrective action is ongoing	Corrective action is ongoing.	An interim policy has been created and is in the final stage of management review. A policy has been included in the interim policy previously referenced that gives guidance on how to ensure vendors are reviewed in the procurement process.	No significant differences.
2021	2021-007	2020-012	Continue Efforts to Develop a Schedule of Routine Accounting Adjustments	Y	N	N/A	DMV	Resolved - corrective action is completed.			
2021	2021-073	N/A	Reconcile Federal Assistance Programs	N	Y	ED	NVCC	Corrective action is ongoing	The auditor requested more detailed information from the original finding and had some questions about two system balances. As a result, NVCC reviewed processes to ensure that NVCC collaborated more closely with Student Financials to ensure a more timely, accurate, and thorough reconciliation process.	NVCC met with Student Financials staff to develop and document a more streamlined and defined process for reconciling records, across multiple systems. NVCC has implemented the documented processes.	No significant differences.

Fiscal Year	Finding No.	PY Related Finding(s)	Title of Finding	Financial Statement Finding	Federal Awards Finding	U.S. Awarding Agency	State Agency Abbreviation	Current Status	Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action and Actual Corrective Action Taken
2021	2021-075	N/A	Promptly Return Unclaimed Aid to the Department of Education	Y	Y	ED	ODU	Corrective action is ongoing	Subsequent event - Discovery of the deficiency in timing of the Return of Unclaimed Aid process was identified through additional testing and reported to APA auditors. Corrective Action Plan status had been updated and reported in the quarterly CAP in December 2022 to DOA and APA.	Subsequent event - Unclaimed funds discovered after FY22 were returned to the Department of Education timely upon discovery. The Office of Finance has updated its formal procedure to perform due diligence on outstanding checks that include federal funds for checks written up to 240 days from initial check date. (Complete)  The Information Technology Services (ITS) is currently developing a revised aging report to further improve monitoring effectiveness. Testing has begun but not ready to put into production. (In Progress)	No significant differences. The Information Technology Services (ITS) is currently developing a revised aging report to further improve monitoring effectiveness. (In Progress) as described previously.
2021	2021-075	N/A	Promptly Return Unclaimed Aid to the Department of Education	Y	Y	ED	RU	Corrective action is ongoing	This item is in a state of validation to ensure controls put into place confirm operating effectiveness.	The Office of Financial Aid and the Department of General Accounting collaborated to make process revisions and updates to internal procedures. These procedures have been reviewed and are currently being validated.	Required procedures have been created.
2021	2021-075	N/A	Promptly Return Unclaimed Aid to the Department of Education	Y	Y	ED	VSU	Corrective action is ongoing	Timing of issuance in addition to staff turnover	VSU has allocated additional resources to the Student Accounts department to assist in improving operations and to ensure compliance regarding billings, collections, refunds, etc. Now that the new process is in place and implemented, we will ensure it is working as intended and meeting all deadlines for the return of aid.	Corrective action has remained the same.
2021	2021-077	N/A	Promptly Return Unearned Title IV Funds to Department of Education	N	Y	ED	ODU	Corrective action is ongoing	Subsequent event - Discovery of the deficiency in timing of the Return of Title IV Fund process was identified on October 14, 2022, when the APA requested unofficial calculations for spring 2022 and summer 2022 semesters and staff quickly responded to the situation. Corrective Action Plan status had been updated and reported in the quarterly CAP in December 2022 to DOA and APA.	New CAP initiatives added to improve internal controls: 1. SFA management plans to engage vendor in 2023. (In Progress - engagement contract has been signed) 2. SFA management has counseled responsible staff and clarified expectations of duties surrounding the critical nature to process assigned duties promptly and timely. (Complete)	No significant differences except the University is committed to strengthen controls through the two new initiatives as described previously.
2021	2021-078	N/A	Improve Compliance Over Enrollment Reporting	Y	Y	ED	NSU	Corrective action is ongoing	At June 30, 2023 the corrective action to ensure compliance with accurate and timely enrollment data reporting to the National Student Loan Data System for students who had an enrollment level change, withdrawn, or graduated is ongoing. The University noted where updates in the current enrollment and term dates screens within the University ERP system were needed.	The University has updated the required enrollment screens in the system. These updates includes using specific data fields that will improve the reporting of accurate student credential, enrollment and graduation statuses to the Clearinghouse. As testing on the updates made to the enrollment screens are complete, the Registrar and Financial Aid Offices will work to ensure that files are sent to the Clearinghouse and reviewed for accuracy. Additionally, all error files will be worked timely to ensure the information sent to the Clearinghouse and the NSLDS are accurate. Checks and balance between the Registrar's Office and Financial Aid will be conducted after each submission to ensure the data is reflected accurately in the Clearinghouse and NSLDS.	The significant difference between the previous reported corrective action and the actual corrective action taken relates to the updating the University's ERP system to help with the reporting accurate enrollment status to the Clearinghouse and NSLDS. Utilizing the system will allow less manual entry of records to ensure files are accurate when batches are submitted.

Fiscal Year	Finding No.	PY Related Finding(s)	Title of Finding	Financial Statement Finding	Federal Awards Finding	U.S. Awarding Agency	State Agency Abbreviation	Current Status	Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action and Actual Corrective Action Taken
2021	2021-078	N/A	Improve Compliance Over Enrollment Reporting	Y	Y	ED	NVCC	Corrective action is ongoing	It was identified that NVCC needed to review the procedures and make appropriate changes to address procedures during non-standard (summer) term, and train newly hired staff. The work crossed over into new fiscal year, partly due to change in staffing.	NVCC has met to finalize procedures and have applied quality controls in NVCC processes to ensure that NVCC maintains timely and accurate enrollment schedule reporting. NVCC has implemented the documented procedures on file.	No significant differences.
2021	2021-078	N/A	Improve Compliance Over Enrollment Reporting	Y	Y	ED	ODU	Corrective action is ongoing	Waiting for vendor to address what appear to be defects in the enrollment reporting job itself. The University Registrar reported one issue to the vendor last year and the vendor identified it as a defect. It was added to an open change request that has since been closed, but this particular defect was moved to its own change request and remains open, in a "reviewed" status. The defect remains open and in a "Reviewed" status as last reported in June 2023.	The Office of University Registrar is monitoring vendor's progress.	No significant differences.
2021	2021-078	N/A	Improve Compliance Over Enrollment Reporting	Y	Y	ED	VSU	Corrective action is ongoing	Timing of issuance, staff turnover, pandemic, and the NSLDS outage from July 2022 - February 2023 has delayed progress and the ability to validate data as originally planned leading to an extended timeframe to complete the full corrective action.	1-VSU has received access to the NSLDS for Registrar staff. VSU is still trying to hire an additional staff member to maintain the enrollment reporting. 2-After VSU revitalization training with the vendor, VSU has successfully ran the 3 additional jobs in the application to assist with clean up and accuracy for enrollment reporting: -expected graduation dates -cleanup of EL term records -time status 3-VSU has implemented monthly meetings with the Office of Financial Aid to ensure quality control reviews are conducted in collaboration with Office of the Registrar to ensure timely and accurate reporting.	Corrective action has remained the same.
2021	2021-078	2020-080	Improve Compliance Over Enrollment Reporting	Y	Y	ED	VPISU/ID	Corrective action is ongoing	The previous finding was based on graduation records that were transmitted by Virginia Polytechnic Institute and State University (VPISU) to the National Student Clearinghouse not properly being sent over to NSLDS. The corrective action to that finding was to submit a separate G only file to the National Student Clearinghouse which was completed. After that file was in production however, VPISU received additional information from the National Student Clearinghouse requiring further refinement of the G only file. Those changes increased the accuracy of reporting; however, what resulted was a late filing to NSLDS as those records had not previously been submitted. In short, the refinement of the corrective action plan from the initial finding is what lead to the second finding.	VPISU has a number of self audits in place to ensure the accuracy of the data that is transmitted to the National Student Clearinghouse. However, in order to assure that this data is properly being submitted to NSLDS, VPISU is attempting to develop an automated audit process against NSLDS data. Work has begun on this corrective action plan.	The previous corrective action plan was thought to be complete; however, in the spring of 2020 VPISU learned from the National Student Clearinghouse that additional adjustments were needed to the G only file in order to ensure proper reporting to NSLDS. These additional changes were made, which lead to the late reporting found in the most recent audit.



Fiscal Year	Finding No.	PY Related Finding(s)	Title of Finding	Financial Statement Finding	Federal Awards Finding	U.S. Awarding Agency	State Agency Abbreviation	Current Status	Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action and Actual Corrective Action Taken
2021	2021-078	N/A	Improve Compliance Over Enrollment Reporting	Y	Y	ED	RU	Corrective action is ongoing	This item is in a state of validation to ensure controls put into place confirm operating effectiveness.	The Office of Financial Aid and the Registrar's Office have improved and refined processes to address all parts of the APA Finding 2021-078. The University's Office of Audit & Advisory Services (OAAS) has verified implementation of these improvements was successful. However, testing discovered that process improvements were needed to ensure that enrollment information for students who had name changes was recorded in NSLDS accurately and timely. Additional test work for Spring 2023 shows unofficial withdrawals will occur in Summer 2023.	The sample of Fall 2022 unofficial withdrawals tested did not have the errors found in prior testing. However, the testing discovered that process improvements were needed to ensure that enrollment information for students who had name changes was recorded in NSLDS accurately and timely.
2021	2021-079	N/A	Implement Information Security Program Requirements for the Gramm-Leach-Bliley Act	Y	Y	ED	NSU	Resolved - corrective action is completed.			
2021	2021-079	N/A	Implement Information Security Program Requirements for the Gramm-Leach-Bliley Act	Y	Y	ED	UVA/AD	Resolved - corrective action is completed.			
2021	2021-081	N/A	Improve Accuracy of Provider Relief Fund Reporting	N	Y	HHS	UVAH	Resolved - corrective action is completed.			
2021	2021-082	N/A	Complete FFATA Reporting for First Tier LIHEA Subawards	N	Y	HHS	DHCD	Corrective action is ongoing	Corrective action is ongoing.	Update FFATA reporting for applicable LIHEA subawards.	This is only partially resolved. APA in recent conversations mentions needs both policy (control) and implementation. DHCD needs to complete FFATA reporting for all applicable LIHEA subawards.
2021	2021-083	2020-087	Continue to Ensure Consistent Application of Subrecipient Monitoring Controls	N	Y	HHS	DBHDS	Resolved - corrective action is completed.			
2021	2021-087	N/A	Ensure Proper Monitoring over Outsourced Programmatic Functions	N	Y	USDT	DSBSD	Resolved - corrective action is completed.			
2021	2021-089	N/A	Obtain Assurance that Subrecipients are not Suspended or Debarred	N	Y	USDT	DHCD	Corrective action is ongoing	Policies and procedures have been created however, DHCD was unable to provide documentation to APA that these procedures occurred.	Documentation was presented to APA in Nov/Dec to satisfy this finding.	No significant differences.
2021	2021-090	N/A	Include Required Provisions in Contracts Supported with Federal Funds	N	Y	USDT	DHCD	Resolved - corrective action is completed.			
2021	2021-091	N/A	Complete FFATA Reporting for First Tier ERA Subaward	N	Y	USDT	DHCD	Resolved - corrective action is completed.			
2021	2021-092	N/A	Complete and Document Risk Assessment for Subrecipient to Determine Extent of Monitoring	N	Y	USDT	DHCD	Resolved - corrective action is completed.			

Fiscal Year	Finding No.	PY Related Finding(s)	Title of Finding	Financial Statement Finding	Federal Awards Finding	U.S. Awarding Agency	State Agency Abbreviation	Current Status	Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action and Actual Corrective Action Taken
2022	2022-001	2021-008	Improve Governance Structure and Resources Surrounding Financial Reporting Process	Y	N	N/A	UVA	Corrective action is ongoing	Remediation efforts are ongoing.	UVA will continue to implement a combination of improved business processes and future reporting enhancements focused more on technical and operational presentation of UVA respective, and consolidated, GAAP statements. These will include detective controls and analysis of UVA respective close processes, more frequent reconciliations, as well as additional review and verification of statement presentation to the Auditor of Public Accounts. It is important to reiterate that both Medical Center and the Consolidated statements undergo separate audits from the APA, with Medical Center and the Academic Division operating as separate state agencies – both of which are material to the Consolidated Statements. Current and Ongoing: The University will continue to meet monthly with leadership to provide updates on all related aspects of UVA's financial reporting environment. The collective management team will also update the President and Audit Chair bi-monthly or as needed. In addition, UVA will continue to use third party expertise and external audits for its component units including Community Health, as well as for technical assistance on new Government Accounting Standard Board adoption and actuarial support. Lastly, continued recruitment of professionals to ensure full staffing at both the Medical Center and Academic accounting and reporting teams will be ongoing as vacancies may arise. The University will continue to meet regularly with the APA in preparation for, and during, the FY2024 audit. Moving forward, APA status meetings will occur for the Academic Division, Medical Center Division, and the Consolidated team jointly, along with any other relevant parties. Immediate Corrective Action: The University will immediately begin planning for all year end statement preparation procedures as well as the overall consolidation process, including but not limited to, duties and responsibilities, testing and review protocols, additional review and detective controls, quality assurance measures, and potential realignment or personnel enhancements that can increase or improve the overall reporting and control environment. This plan will be reviewed by the Audit Chair and President on or before March 2024. The Board of Visitors was updated regarding the status of this management point in the December 7th Audit Committee. Leadership will finalize a remediation plan and share with the APA and the Audit Committee of the Board of Visitors no later than January 2024.	No significant differences in corrective actions previously reported. Remediation efforts are ongoing, and revised estimated completion date is now June 30, 2024.
2022	2022-002	N/A	Strengthen Controls over Financial Reporting	Y	N	N/A	DHRM	Corrective action is ongoing	Short Staffed.	Finance has hired a new CFO.	Finance has hired a new CFO.
2022	2022-003	2021-002	Strengthen Controls over Financial Reporting	Y	N	N/A	VDH	Corrective action is ongoing	Significant staff vacancies leading to lack of knowledge and training.	Actively recruiting for vacant positions, reviewing processes, and providing training.	Two key positions have been filled.

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2022	2022-004	N/A	Properly Prepare the Schedule of Expenditures of Federal Awards	Y	N	N/A	VDH	Corrective action is ongoing	Corrective action is ongoing.	Developed a remediation plan, interviewed key stakeholders, reviewed policies and job aids, developed current state process flow.	No significant differences.
2022	2022-005	N/A	Improve Controls over Journal Entries	Y	N	N/A	VDH	Corrective action is ongoing	Corrective action is ongoing.	Developed a remediation plan, interviewed key stakeholders, reviewed policies and job aids, developed current state process flows, developed future state process flows, drafted new VDH journal entry policy.	No significant differences.
2022	2022-006	N/A	Implement a Data/Records Retention Policy and Solution for Automated Reconciliations	Y	N	N/A	ABC	Resolved - corrective action is completed.			
2022	2022-007	N/A	Retain Inventory Documentation	Y	N	N/A	ABC	Resolved - corrective action is completed.			
2022	2022-008	2021-010	Continue to Improve Controls over the Calculation of Contractual Commitments	Y	N	N/A	DBHDS	Corrective action is ongoing	Staffing challenges, lack of policies and procedures around the area, and coordinated effort between multiple divisions.	DBHDS has already developed procedures for the calculation of this commitment. Also, staff resources in the Office of Procurement and Administration are back to normal levels. On the capital outlay side of things, see response to finding 2022-098 for information on developed procedures in that area.	Due to the electronic procurement system upgrade, it has become more challenging to track encumbrances but once fixed, DBHDS should be able to monitor these better.
2022	2022-009	N/A	Improve Payroll Accounting and Financial Reporting Processes	Y	N	N/A	UVA/AD	Resolved - corrective action is completed.			
2022	2022-010	2021-064	Comply with Federal Requirements for Review of Tax Performance System	Y	Y	DOL	VEC	Resolved - corrective action is completed.			
2022	2022-011	2021-070 2020-074 2019-090 2018-093	Perform Responsibilities Outlined in the Agency Monitoring Plan	Y	Y	HHS	DSS	Corrective action is ongoing	Compliance initial budget request was denied due to reappropriation of funds to other critical programs. The Executive team has appropriated funding for an agency-wide Grants Management System, which has been approved and Compliance will seek to enhance the scope of that effort to entail various items related to Subrecipient Monitoring beginning of FY24 (July 1, 2023) and should be fully operation by December 31, 2023.	Multiple Budget requests have been submitted to purchase a Subrecipient Monitoring System, but have not been approved.	While funding requests have been submitted, none have been approved.
2022	2022-012	2021-069 2020-076	Finalize the Agency Monitoring Plan and Communicate Responsibilities to Subrecipient Monitoring Coordinators	Y	Y	HHS	DSS	Corrective action is ongoing	While a plan has been drafted, it has not been finalized for deployment throughout DSS.	While a plan has been drafted, it has not been finalized for deployment throughout DSS.	No significant differences.
2022	2022-013	2021-072 2020-075 2019-091 2018-092	Review Non-Locality Subrecipient Single Audit Reports	Y	Y	HHS	DSS	Corrective action is ongoing	Needed Subrecipient Monitoring System has not been funded.	Multiple Budget requests have been submitted to purchase a Subrecipient Monitoring System, but have not been approved.	While funding requests have been submitted, none have been approved.
2022	2022-014	N/A	Confirm Monitoring Activities are Conducted in Accordance with the Monitoring Plan	Y	Y	USDA/HHS	DSS	Corrective action is ongoing	Position vacancy and unavailable resources pushed the deliverable date past June 30, 2023.	Plan has been drafted. Final plan to be implemented by September 1, 2023.	Extra time was needed to finalize the deliverable.
2022	2022-015	N/A	Verify that Monitoring Plan Includes All Subrecipient Programmatic Activities	Y	Y	HHS	DSS	Corrective action is ongoing	Full implementation of the planned actions had not occurred, but is planned for June 30, 2023.	Inclusion of Risk Assessment criteria have been made and are being incorporated into the Monitoring Plan.	The Monitoring Plan is being updated and is planned to be deployed to correct the noted deficiencies by June 30, 2023.
2022	2022-016	2021-071	Evaluate Subrecipients' Risk of Noncompliance in Accordance with Federal Regulations	Y	Y	USDA/HHS	DSS	Corrective action is ongoing	Full implementation of the planned actions had not occurred, but is planned for June 30, 2023.	Inclusion of Risk Assessment criteria have been made and are being incorporated into the Monitoring Plan.	The Monitoring Plan is being updated and is planned to be deployed to correct the noted deficiencies by June 30, 2023.
2022	2022-017	2021-068 2020-077 2019-088 2018-087	Comply with TANF Requirement to Participate in the Income Eligibility and Verification System	Y	Y	HHS	DSS	Corrective action is ongoing	The needed changes in the Code of Virginia were not made during the most recent General Assembly session.	Requests for modifications to the Code of Virginia have been submitted for consideration by the General Assembly.	While requests for changes in the Code of Virginia have been made by DSS, actual adoption and subsequent modification of the Code of Virginia has not yet occurred.
2022	2022-018	2021-067	Continue Strengthening Process over Medicaid Coverage Cancellations	Y	Y	HHS	DMAAS DSS	Corrective action is ongoing	Corrective action is ongoing.	DMAAS reorganized the team in Eligibility and Enrollment Division and dedicated resources to review the out of state address data match report. Out of 1,142 cases reviewed, 278 have been closed.	No significant differences.
2022	2022-019	N/A	Improve Controls over Identifying, Tracking, Recording, and Reporting Leased Assets	Y	N	N/A	VITA	Corrective action is ongoing	Corrective action is ongoing.	All items continue to be in progress with assistance from the contract resource.	No significant differences.

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2022	2022-020	N/A	Improve Internal Controls over Financial Reporting of Leases under GASB Statement No. 87	Y	N	N/A	DGS	Corrective action is ongoing	Corrective action is ongoing.	Consultant retained for a two phase approach. Phase I complete to identify an approach for updating current policies and processes for GASB 87 and to address APA recommendations. Phase II should begin in August.	No significant differences.
2022	2022-021	N/A	Improve Capital Asset Inventory Controls	Y	N	N/A	UVAH	Resolved - corrective action is completed.			
2022	2022-022	N/A	Improve Information Security Program and IT Governance	Y	Y	HHS	DSS	Corrective action is ongoing	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.
2022	2022-023	2021-053 2020-057 2019-061	Continue Dedicating Resources to Support Information Security Program	Y	N	N/A	DBHDS	Corrective action is ongoing	Lack of staffing and turnover challenges.	DBHDS Security Office has submitted for 2 additional FTEs for consideration in the current GA session. Additionally, the Security Office has hired 2 additional full time contract employees for the remainder of FY 2023.	No significant differences.
2022	2022-024	2021-024 2020-024	Improve Information Security Program and Controls	Y	Y	HHS	DMAS	Corrective action is ongoing	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.
2022	2022-025	N/A	Improve Database Governance and Security	Y	N	N/A	DHRM	Resolved - corrective action is completed.			
2022	2022-026	N/A	Improve Database Security	Y	Y	DOL	VEC	Resolved - corrective action is completed.			
2022	2022-027	N/A	Upgrade End-of-Life Technology	Y	Y	DOL	VEC	Resolved - corrective action is completed.			
2022	2022-028	N/A	Properly Update and Review System Access	Y	Y	DOL	VEC	Resolved - corrective action is completed.			
2022	2022-029	2021-025 2020-026 2019-037	Improve Web Application Security	Y	Y	HHS	DSS	Corrective action is ongoing	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.
2022	2022-030	2021-026 2020-027 2019-063 2018-025	Continue Improving IT Risk Management Program	Y	Y	HHS	DSS	Corrective action is ongoing	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.

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2022	2022-031	2021-028 2020-030 2019-043	Continue Improving Database Security	Y	N	N/A	ABC	Resolved - corrective action is completed.			
2022	2022-032	2021-051 2020-058 2019-056	Continue Improving Security Awareness and Training Program	Y	N	N/A	ABC	Resolved - corrective action is completed.			
2022	2022-033	N/A	Improve Access Controls to the Commonwealth's Purchasing System	Y	N	N/A	VDOT	Corrective action is ongoing	Corrective action is ongoing.	Upon completion of the separation notice by the supervisor and HR, ASD receives an automated separation notification in the system. During the audit, it was discovered that the employee required to act on the notification was not doing so as stated in the policy. VDOT has addressed this with the employee and implemented a QA/QC process to ensure this is occurring. Existing procedures included a review of an employee's job responsibilities compared to the access level requested for reasonableness. It was discovered that this was not occurring consistently as stated in the policy and the issue has been addressed with the employee. The Division responsible for the corrective action has indicated that their plan is complete. Please note that VDOT's last status noted this as complete. However, to ensure agreement with the revised CAPP Topic 10205, the VDOT ARMICS team will need to review the operational effectiveness of the related controls. Therefore, VDOT has revised the estimated completion date. A task related to this review was added to the ARMICS workplan as of June 27, 2023.	No significant differences.
2022	2022-034	N/A	Improve Internal Controls Surrounding Granting and Removing Access for Equipment Systems	Y	N	N/A	VDOT	Corrective action is ongoing	Corrective action is ongoing.	In addition to improving communication when users require a role change or removal of access, VDOT Fiscal is working on an analysis of both two system users to ensure no terminated employees continue to have access to either system. A preliminary analysis was completed in April of 2023 and any exceptions were shared with the system owner for further research to validate. Based on that initial analysis, VDOT is continuing to refine and document the process. Next, this will be presented to managers and other stakeholders with the intent to add this analysis to a semi-annual or quarterly review process. Once approved and the first official review is completed, the ARMICS team will ensure the operational effectiveness of this new monitoring control.	No significant differences.
2022	2022-035	N/A	Improve Database Security	Y	N	N/A	DMV	Corrective action is ongoing	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.
2022	2022-036	N/A	Improve Database Security	Y	N	N/A	VDH	Resolved - corrective action is completed.			

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2022	2022-037	2021-030	Continue to Improve Database Security	Y	N	N/A	DBHDS	Corrective action is ongoing	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.
2022	2022-038	N/A	Improve Virtual Private Network Security	Y	N	N/A	VAL	Resolved - corrective action is completed.			
2022	2022-039	N/A	Improve Firewall Security	Y	N	N/A	VCU/AD	Resolved - corrective action is completed.			
2022	2022-040	2021-034	Complete Annual Review Over User Access to University Information Systems	Y	N	N/A	UVA/AD	Corrective action is ongoing	New finance system implementation, data conversion and cutover from prior system have been in progress, and are now completed.	University is required by Policy to review and attest to all systems with sensitive data. This entire process is being re-evaluated by a task force with recommendations forthcoming.	Revised estimated completion date: June 30, 2023.
2022	2022-041	N/A	Complete Annual User Access Reviews	Y	N	N/A	UVAH	Corrective action is ongoing	Corrective action is ongoing.	The project associated with Annual Mandatory training (that includes privacy and security training) included improvement efforts (completed in early May) to strengthen tracking of Contingent Workers and their assigned UVAH Sponsors (i.e. Supervisors/Managers). An escalation process has also been defined to strengthen compliance with annual reviews. Managers/Sponsors have been notified by the ISO to complete annual reviews and the first escalation to UVAH leadership for follow up is planned to be completed prior to the end of July. Progress has been made with the initial outreach and follow up regarding user access reviews. Overall Improvement efforts are expected to be completed by August 15, 2023.	No significant differences.
2022	2022-042	2021-033 2020-036 2019-021	Improve Controls over User Access to the Payroll and Human Resources System	Y	N	N/A	UVA/AD	Resolved - corrective action is completed.			
2022	2022-043	N/A	Improve Management of Access to the Retirement Benefits System	Y	N	N/A	DBHDS	Corrective action is ongoing	Lack of understanding around the roles within VRS/VNAV.	VRS completed a security access review of all agencies in 2022. Will review the VRS guidance and work with each facility to ensure appropriate access. Not complete as testing of a sample size is not complete.	No significant differences.
2022	2022-044	2021-036 2020-032 2019-014 2018-039	Continue to Implement Compliant Access Management Procedures	Y	N	N/A	DBHDS	Corrective action is ongoing	Corrective action is ongoing.	All new applications have to adhere to the Multi-factor authentication process. More and more applications are adhering to the MFA process. The application reduction project will need to drive the determine how soon all of the DHBDS applications will be fully MFA compliant. No updates for June 30, 2023 as DBHDS is still working through these.	No significant differences.
2022	2022-045	N/A	Ensure Adequate Resources are Available to Maintain Compliance with the Security Standard	Y	N	N/A	DOA	Resolved - corrective action is completed.			
2022	2022-046	N/A	Improve Documentation for Separation of Duty Conflicts	Y	N	N/A	DSS	Corrective action is ongoing	While a plan has been drafted, it has not been finalized for deployment throughout DSS.	While a plan has been drafted, it has not been finalized for deployment throughout DSS.	While a plan has been drafted, it has not been finalized for deployment throughout DSS.
2022	2022-047	N/A	Ensure System Access Adheres to Principles of Least Privilege	Y	N	N/A	VAL	Resolved - corrective action is completed.			
2022	2022-048	N/A	Continue Developing a Process to Annually Review User Access to a Sensitive Information System	Y	N	N/A	DMV	Resolved - corrective action is completed.			

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2022	2022-049	N/A	Establish a Change Management Process for Information Technology Environment	Y	N	N/A	DBHDS	Resolved - corrective action is completed.			
2022	2022-050	2021-048 2020-043 2019-062 2018-064 2017-053 2016-051 2015-005	Develop Baseline Configurations for Information Systems	Y	N	N/A	DBHDS	Corrective action is ongoing	Staffing shortages and working on higher priorities has delayed the BIA process.	The Security Business Impact Analysis (BIA) will establish the base lines for all the respective applications. The overall BIA process will span 3 years and will depend on how many applications DBHDS can sunset to make the overall work effort smaller. No updates for June 30, 2023 as DBHDS is still working through these.	No significant differences.
2022	2022-051	2021-050 2020-045	Continue Improving Information Technology Change Management Process for a Sensitive System	Y	N	N/A	VDH	Resolved - corrective action is completed.			
2022	2022-052	2021-049 2020-044 2019-038	Continue Improving IT Change and Configuration Management Process	Y	Y	HHS	DSS	Corrective action is ongoing	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.
2022	2022-053	N/A	Improve IT Change Management Procedures and Process	Y	N	N/A	VCU/AD	Resolved - corrective action is completed.			
2022	2022-054	N/A	Improve Change Control Process	Y	N	N/A	VDOT	Corrective action is ongoing	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.
2022	2022-055	2021-032	Continue to Improve IT Change and Configuration Management Policy and Process	Y	N	N/A	DPB	Corrective action is ongoing	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.

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2022	2022-056	N/A	Ensure Timely Removal of Access to the Commonwealth's Accounting and Financial Reporting System	Y	N	N/A	VDOT	Corrective action is ongoing	Corrective action is ongoing.	Expectations of managers and supervisors regarding removal of the financial accounting system access continue to be communicated through training. A Weekly report within MCC showing the status of each separation notification has been developed and HR completed a validation process. A few issues were noted, and HR is in the process of addressing those issues. The information generated from that report will be used to build a dashboard to communicate to all stakeholders the status of terminations and all tasks associated with timely removal of both physical and system access. This dashboard is currently under development with an estimated completion date of August 11, 2023. To ensure adequate time for VDOT's ARMICS team to review the operational effectiveness of the new controls in place, VDOT will be adjusting the estimated completion date to September 30, 2023.	No significant differences.
2022	2022-057	2021-037 2020-049 2019-024 2018-040 2017-016	Improve Timely Removal of Critical System Access	Y	Y	HHS	DMAS	Corrective action is ongoing	Corrective Action Plan is almost complete. Will be tested in the next quarter.	Policy revisions have been made. Monthly reminders and notifications have been sent to managers and supervisors to implement the work flow process for separated employees. The Information management division is currently working on implementing the DocuSign process for off-boarding employees.	No significant differences.
2022	2022-058	2021-039 2020-047 2019-019 2018-036 2017-024 2016-020 2015-026 2014-038	Continue Strengthening the System Access Removal Process	Y	N	N/A	VDH	Corrective action is ongoing	Budget Constraints	Obtain funding for Identity Access Management - High level study. OHR updated the communication distribution list for separation notification (Who has the need to know for each work unit) – Completed April 30, 2023.	CIO requested funding to improve this process. Distribute Separation Standard Operating Procedure –Due by July 10, 2023.
2022	2022-059	2021-038 2021-027 2020-025 2019-027 2018-042	Monitor Internal Controls to Ensure Timely Removal of System Access	Y	Y	HHS	DSS	Corrective action is ongoing	DSS needs to develop interfaces and report to/from the new HR systems, which will be used for business process flows around Employee termination. Until then, ISRM will work with HR to get data from Human Capital Resource System so DSS can identify all terminations and then compare to current system.	Coordinating Human Capital Resource system data to identify separations.	No significant differences.
2022	2022-060	N/A	Upgrade End-of-Life Technology	Y	Y	HHS	DSS	Corrective action is ongoing	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.



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2022	2022-061	N/A	Improve Vulnerability Management Process	Y	N	N/A	DBHDS	Corrective action is ongoing	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.
2022	2022-062	2021-041	Continue to Update End-of-Life Technology	Y	N	N/A	DMV	Corrective action is ongoing	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.
2022	2022-063	2021-044 2020-040 2019-045 2018-053 2017-065	Improve IT Contingency Management Program	Y	N	N/A	DBHDS	Corrective action is ongoing	Lack of additional resources since 2021 when DBHDS hired two contractors to complete this process. Implementation at the facility level has taken longer due to the decentralized nature of the agency.	The Security Office in collaboration with Emergency Services and the Facility IT team have developed and implemented a COOP/DR template for all facilities to complete. Once all facilities have completed the template and provided it back to CO and consolidated, an enterprise-wide COOP/DR program will be established. Current progress; 4 of 12 facilities.	Facilities have provided their COOP/DR plans to CO. These have been gathered and placed in a central location for review on an annual basis and in the event of a COOP/DR incident. Additionally, all sensitive systems located at the Commonwealth's data center have been subscribed to the VITA COOP/DR services and are replicated at the failover site in the event of a disaster as declared by the Governor. Additionally, this was tested during the last COV DR exercises and documented as successful.
2022	2022-064	2021-047 2020-041 2019-049 2018-054	Continue Developing Record Retention Requirements and Processes for Electronic Records	Y	Y	HHS	DSS	Corrective action is ongoing	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.
2022	2022-065	2021-046 2020-039 2019-048	Continue Improving the Disaster Recovery Plan	Y	N	N/A	VDH	Resolved - corrective action is completed.			
2022	2022-066	N/A	Conduct Audits of Agency Sensitive Systems Timely	Y	Y	HHS	VITA	Resolved - corrective action is completed.			
2022	2022-067	N/A	Conduct Timely IT Security Audits	Y	N	N/A	DOA	Corrective action is ongoing	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.
2022	2022-068	N/A	Conduct Information Technology Security Audits over Sensitive Systems	Y	N	N/A	DBHDS	Corrective action is ongoing	Corrective action is ongoing.	The funding has been secured for the IT Audit Supervisor position and we will be hiring for that soon.	This position is currently under recruitment, not a great candidate pool so leaving it open for an extended period.

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2022	2022-069	N/A	Improve IT Asset Management Process	Y	N	N/A	VCU/AD	Resolved - corrective action is completed.			
2022	2022-070	N/A	Improve IT Asset Management Process	Y	N	N/A	VAL	Resolved - corrective action is completed.			
2022	2022-071	2021-054	Continue to Improve Risk Assessment Process	Y	N	N/A	DBHDS	Corrective action is ongoing	Volume of systems and staffing has made this challenging to achieve. DBHDS is, however gradually making progress to have this completed for all DBHDS applications.	The Security Office has developed an inclusive SSP/Risk Assessment program referred to as the BIA Process for all applications. This process includes a comprehensive review of all applications in the DBHDS portfolio to review, document, and complete all security and risk related items in an annual review process. Currently the initial BIA review has begun. Once initial lessons learned have been gathered and the process is refined, it will be rolled out systematically to all applications on an annual schedule.	No significant differences.
2022	2022-072	2021-031	Continue to Improve IT Risk Management Documentation	Y	N	N/A	TD	Resolved - corrective action is completed.			
2022	2022-073	N/A	Complete a System Security Plan for Each Sensitive System	Y	N	N/A	UVAH	Corrective action is ongoing	Corrective action is ongoing.	Each year, controls are evaluated for critical systems as part of UVAH annual HIPAA Risk Assessment Process. That work is completed, but pending final leadership review later this month. Data that would be incorporated into a System Security Plan for those systems is captured as part of that effort. The goal is to leverage that effort and data to establish the required system security plan information in a single repository. UVAH is on track to complete the work by November 30, 2023 as planned.	No significant differences.
2022	2022-074	N/A	Improve Service Provider Oversight	Y	N	N/A	VRS	Resolved - corrective action is completed.			
2022	2022-075	2021-052	Continue to Improve Security Awareness Training	Y	N	N/A	UVAH	Resolved - corrective action is completed.			
2022	2022-076	N/A	Identify and Implement Critical Controls for the Commonwealth's New Human Resources and Payroll System	Y	N	N/A	DOA	Resolved - corrective action is completed.			
2022	2022-077	N/A	Prioritize Updates to the CAPP Manual Payroll Topics	Y	N	N/A	DOA	Resolved - corrective action is completed.			
2022	2022-078	2021-012 2020-016	Continue to Improve Controls over Payroll Reconciliations	Y	N	N/A	DBHDS	Corrective action is ongoing	Changes with the Human Capital Management System will need changes to the existing processes.	DBHDS is enhancing its ARMICS function to include reviews of ARMICS and critical internal controls at DBHDS facilities. This comment relates to the Petersburg complex and was issued at a time before the implementation of Human Capital Management System. The ARMICS reviews at DBHDS facilities (including the Petersburg Complex) will include significant review of controls applicable to the Human Capital Management System.	DBHDS has had a workgroup that has defined in implementing HR and Payroll practices, onboarding and offboarding. These practices should be implemented by first quarter of FY2024.
2022	2022-079	2021-011 2020-014 2019-015 2019-017 2019-018 2018-083 2017-077 2016-068 2015-081 2014-063 2019-036 2018-038 2019-070 2019-071	Continue to Improve Off-Boarding Procedures	Y	N	N/A	DBHDS	Corrective action is ongoing	Turnover in HR/Fiscal staffing with a lack of adoption of the standard off-boarding process.	Will work with facility HR and Fiscal staff to review the off-boarding process to better coordinate collection of property and to disable access. DBHDS has resent the off boarding checklist to each facility since there has been new staff. They must incorporate the standard checklist into any facility specific process they have with the understanding that HR is ultimately responsible for this task. Facility Services hosted a process mapping session in April and work continues to be updated. Not complete as testing of a sample size is not complete.	DBHDS continues to have issues collecting badges, keys, building access, systems access and other property.

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2022	2022-080	2021-013 2020-062 2019-078 2018-083 2017-077 2016-068 2015-081 2014-063	Continue to Improve Controls over the Retirement Benefits System Reconciliation	Y	N	N/A	DBHDS	Corrective action is ongoing	Turnover in HR/Fiscal staffing with a lack of understanding of the reconciliation process. Also, Human Capital Management System was implemented during this cycle so the DBDHS process will need to change.	Review of VNAV reconciliation process needs to take place to ensure the requirements of timeliness and what documentation to keep is included. Still waiting on any updates to the CAPP manual for this reconciliation. Facility Services hosted a process mapping session in April and work continues to be updated. Not complete as testing of a sample size is not complete.	As this is an ongoing issue, DBHDS continues to refine guidance and training for HR and Fiscal staff. Any updates will be included in the Human Capital Management System process SOPs.
2022	2022-081	N/A	Improve Internal Controls over Employee Separation Process	Y	N	N/A	ABC	Corrective action is ongoing	The APA determined that ABC had not made sufficient progress on this finding to warrant being deemed resolved during the FY23 Audit.	The authority will enhance controls over the employee separation process. The Authority will reassess its current processes and ensure all responsible leaders are following the guidelines related to the separation checklist. Furthermore, the Authority will provide additional training and support to the responsible leaders and will conduct quarterly audits to ensure compliance.	No significant differences
2022	2022-082	2021-016	Continue Improving Internal Controls over Employment Eligibility	Y	N	N/A	ABC	Resolved - corrective action is completed.			
2022	2022-083	N/A	Strengthen Controls over Overtime Payments	Y	N	N/A	VDH	Resolved - corrective action is completed.			
2022	2022-084	2021-018 2020-021	Continue Strengthening the Termination Process	Y	N	N/A	VDH	Corrective action is ongoing	Termination process has been divided into 4 parts: Working with OIM to upload the updated termination checklist in the system. Timely Transaction Submission. Notification to all relevant system Administrators/ and other relevant parties (Security, leadership). Collection of all state property. Access Removal.	OHR updated the communication distribution list for separation notification (Who has the need to know for each work unit) – Completed April 30, 2023. Separations process guidance documents have been updated and uploaded to the VDH intranet. -- Completed	No significant differences.
2022	2022-085	2021-017 2020-020	Ensure Supervisors are Completing the Separating Employee Checklist	Y	N	N/A	VDOT	Corrective action is ongoing	Corrective action is ongoing.	Expectations of managers and supervisors regarding removal of the Human Capital Management System access continue to be communicated through training. A Weekly report within MCC showing the status of each separation notification has been developed and HR completed a validation process. A few issues were noted, and HR is in the process of addressing those issues. The information generated from that report will be used to build a dashboard to communicate to all stakeholders the status of terminations and all tasks associated with timely removal of both physical and system access. This dashboard is currently under development with an estimated completion date of August 11, 2023. To ensure adequate time for VDOT's ARMICS team to review the operational effectiveness of the new controls in place, VDOT will be adjusting the estimated completion date to September 30, 2023.	No significant differences.
2022	2022-086	N/A	Reconcile the Commonwealth's Retirement Benefits System	Y	N	N/A	DSS	Corrective action is ongoing	A needed change request had been formulated, but not completed regarding this issue.	The Change Request (CR435) has now been prioritized for completion.	CR435 is now scheduled for completion in multiple phases due to the size of the overall request.
2022	2022-087	2021-015 2020-019	Improve Processes over Employment Eligibility Verification	Y	N	N/A	UVA/AD	Corrective action is ongoing	Decentralized departments continue to be monitored by HR for compliance with the onboarding process. New course of action identified.	Human Resources should continue to develop procedures to ensure new hires are timely entered into the Payroll and Human Resources System (System) by each decentralized department responsible for hiring and to ensure compliance with I-9 requirements.	Revised estimated completion date: June 30, 2023.
2022	2022-088	N/A	Implement Internal Controls to Terminate Benefits for Employees Convicted of a Felony	Y	N	N/A	DOC/CA	Resolved - corrective action is completed.			

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2022	2022-089	2021-019	Obtain, Review, and Document System and Organization Control Reports of Third-Party Service Providers	Y	Y	USDA	DSS	Corrective action is ongoing	Several SOC reports were not captured by VITA and then provided to DSS for review.	DSS will monitor the submission and review any non-compliance items contained in the SOC reports.	While reviews of received reports has been performed, DSS was made aware that not all required SOC reports had been gathered and forwarded by VITA.
2022	2022-090	N/A	Improve Third-Party Oversight Process	Y	Y	HHS	DMAS	Corrective action is ongoing	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.
2022	2022-091	N/A	Improve Oversight of Third-Party IT Service Providers	Y	N	N/A	VAL	Resolved - corrective action is completed.			
2022	2022-092	2021-021 2020-069	Continue Improving Oversight of Third-Party Service Providers	Y	N	N/A	ABC	Corrective action is ongoing	The APA determined that ABC had not made sufficient progress on this finding to warrant being deemed resolved during the FY22 Audit.	The responsible team is working with various ABC divisions to establish a risk assessment process for Service Organization Control (SOC) reports received by ABC's third-party vendors.	No significant differences.
2022	2022-093	2021-022	Continue Improving Service Provider Oversight	Y	N	N/A	VDOT	Corrective action is ongoing	Corrective action is ongoing.	Monthly ECOS Compliance Status Reports are being generated monthly and distributed to all stake holders to communicate the outcomes of compliance reviews. The Division responsible for the corrective action has indicated that their plan is complete. Please note that on the last status VDOT noted this as complete. However, to ensure agreement with the revised CAPP Topic 10205, the VDOT ARMICS team will need to review the operational effectiveness of the related controls. Therefore, VDOT has revised the estimated completion date. A task related to this review was added to the ARMICS workplan as of June 27, 2023. The results of that test work will be reported in VDOT's next status update on September 30, 2023.	No significant differences.
2022	2022-094	N/A	Implement Policies and Procedures Related to Conflict of Interests Requirements	Y	N	N/A	DHRM	Resolved - corrective action is completed.			
2022	2022-095	2021-058 2020-059 2019-085	Continue Addressing Compliance with the Conflict of Interests Act	Y	N	N/A	VDH	Resolved - corrective action is completed.			
2022	2022-096	2021-059	Ensure Compliance with the Conflict of Interests Act	Y	N	N/A	DBHDS	Corrective action is ongoing	Lack of understanding of which positions need to complete the form and take the training. Turnover in HR staff.	The Human Capital Management System has been updated at each facility to show which positions need to complete the form and training. All 2023 forms completed by February 1, 2023 deadline.	CO HR obtained training reports from the COVLC and the Ethics council and sent out reminders to all facility HRD to ensure that the 2 year requirement is completed. Not complete as DBHDS has not tested a sample to ensure compliance.
2022	2022-097	2021-060	Monitor Internal Procedures to Ensure Compliance with the Conflict of Interests Act	Y	Y	USDA	DSS	Corrective action is ongoing	Manual monitoring of COI completion and SOE submission demonstrated that several individuals were non-compliant with these requirements.	A new HR Information System is being developed with some functionality to be deployed by the end of Q1 2023.	Design considerations have been identified and are being programmed into the new upcoming HR Information system to help monitor compliance with these requirements.
2022	2022-098	N/A	Improve Controls over Capital Outlay Voucher Processing	Y	N	N/A	DBHDS	Corrective action is ongoing	Turnover in HR/Fiscal staffing with a lack of understanding of the reconciliation process. Also, Financial Accounting System was implemented during this cycle so the DBHDS process will need to change.	Turnover in HR/Fiscal staffing with a lack of understanding of the reconciliation process. Also, Financial Accounting System was implemented during this cycle so the DBHDS process will need to change.	As this is an ongoing issue, DBHDS continues to refine guidance and training for HR and Fiscal staff. Any updates will be included in the DBHDS Financial Accounting System process SOPs.
2022	2022-099	2021-055	Continue Improving Internal Controls over Processing Payments	Y	N	N/A	ABC	Resolved - corrective action is completed.			

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2022	2022-100	2021-023 2020-070	Continue to Ensure ITISP Suppliers Meet all Contractual Requirements	Y	Y	HHS	VITA	Corrective action is ongoing	Corrective action is ongoing.	1. VITA, working with multi-sourcing services integrator (MSI), opened a multi-supplier project to reduce and eliminate unpremeditated vulnerabilities. 2. Effective April 1, 2023, SLA 2.3.4 began to measure the IT infrastructure suppliers against a requirement that 97% of vulnerabilities with a CVSS of [Redacted] or higher are remediated within 60 days. 3. With respect to agency access to security log information, all logs are being monitored. VITA and the suppliers monitor and review enterprise level logs and security events on behalf of customer agencies through the enterprise system and a 24x7 Security Operations Center. VITA intends to further enhance services during the remainder of calendar year 2023. (1) The main technical hurdle to agency access to the enterprise system dashboard has been overcome; once access is rolled out to agencies in the 3rd quarter, they will have real time drill-down insight into enterprise security alerts and events in their environment. (2) VITA is sending enterprise logs to cloud containers that allow agencies to review and query their own data. VITA is also working on additional tools and implementation of zero trust. Security compliance of enterprise IT services overall is assessed on an ongoing basis through System Security Plan (SSP) submission and review.	No significant differences.
2022	2022-101	2021-061	Follow Eligibility Documentation Requirements for Women, Infants and Children Program	N	Y	USDA	VDH	Corrective action is ongoing	Use of COVID-19 Waivers issued by USDA.	The transition to in-person services began on May 11, 2023. The local agencies will resume normal procedures for obtaining proof of identification, residency and income.	Beginning on May 11, 2023, in-person services are resuming through a determined transition period of 90 days, which concludes on August 9, 2023. The normal policies and procedures that govern affidavits will resume.
2022	2022-102	N/A	Ensure the Correct Award Year is Applied to Federal Reports	N	Y	ED	DOE/COO	Corrective action is ongoing	Work in Progress and constraints on staff resources.	Staff are continuously reviewing data for FFATA Reporting to ensure that what is being reported is correct and working with subrecipients to ensure their information is set up correctly in SAM.Gov.	Previous data that was reported is being reconciled.
2022	2022-103	N/A	Implement Internal Controls over TANF Federal Performance Reporting	N	Y	HHS	DSS	Corrective action is ongoing	Full correction and completion of related work tickets remain open.	Various work tickets have been submitted and work has begun in this area.	Work has begun, but is not yet completed in addressing this finding.
2022	2022-104	N/A	Perform Analysis to Identify Service Provider Agencies That Perform Significant Fiscal Processes	N	Y	HHS	DSS	Corrective action is ongoing	Corrective action is ongoing.	ARMICS will develop a plan and cost estimate for performing ARMICS over a broader scope that meets the intent of APA. DSS does not have an Internal Audit Department and ARMICS is staffed with one person. After further examining the issue, it was determined that additional time is needed for analysis with program staff. The expected completion date is March 2024.	No significant differences.
2022	2022-105	N/A	Document Process to Collect and Retain Documentation Supporting the SSBG Post-Expenditure Report	N	Y	HHS	DSS	Resolved - corrective action is completed.			
2022	2022-106	N/A	Strengthen Internal Controls over FFATA Reporting	N	Y	HHS	DSS	Corrective action is ongoing	Efforts continue in solutioning a broader scope of work to meet the intent of the APA finding.	Internal fiscal processes have been examined. Fiscal processes involving localities and the work performed by those external auditing entities are also being examined.	Internal processes have been identified for review. External processes will need further review to help ensure completeness of the work performed.

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2022	2022-107	N/A	Complete FFATA Reporting for First Tier SABG Subawards	N	Y	HHS	DBHDS	Corrective action is ongoing	Turnover in HR/Fiscal staffing with a lack of adoption of the standard off-boarding process.	Will work with facility HR and Fiscal staff to review the off-boarding process to better coordinate collection of property and to disable access. DBHDS has resent the off boarding checklist to each facility since there has been new staff. They must incorporate the standard checklist into any facility specific process they have with the understanding that HR is ultimately responsible for this task. Facility Services hosted a process mapping session in April and work continues to be updated. Not complete as testing of a sample size is not complete.	DBHDS continues to have issues collecting badges, keys, building access, systems access and other property.
2022	2022-108	2021-086 2020-091	Submit Required Reports Timely	N	Y	DOL	VEC	Resolved - corrective action is completed.			
2022	2022-109	N/A	Submit Accurate Special Reports to Department of Labor	N	Y	DOL	VEC	Resolved - corrective action is completed.			
2022	2022-110	2021-088	Develop and Implement Internal Controls to Obtain Reasonable Assurance over Contractor Compliance with Program Regulations	N	Y	USDT	DHCD	Corrective action is ongoing	Corrective action is ongoing.	Obtain SOC report from Third-Party Service Provider to obtain assurance over internal controls.	Meeting with auditors confirm that the SOC report obtained was not sufficient (a different type of SOC report is needed). DHCD will as a result work with U.S. Treasury on methods to resolve this finding as well as create and implement additional procedures to address eligibility of grant recipients.
2022	2022-111	N/A	Perform Subrecipient Monitoring Activities Required by the Risk Assessment	N	Y	USDT	DHCD	Corrective action is ongoing	The subrecipient has not been finalized as of June 30, 2023. The agency has had some staff turnover for this program and is working to open this monitoring backup in order to finalize.	The subrecipient monitoring is underway. DHCD anticipates finalizing monitoring soon.	No significant differences.

COMMONWEALTH OF VIRGINIA  
Schedule of Expenditures of Federal Awards  
For the Fiscal Year Ended June 30, 2023

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
U.S. DEPARTMENT OF AGRICULTURE						
Non-Stimulus:						
Agricultural Research Basic and Applied Research	10.001		10,148			2,577,491
Plant and Animal Disease, Pest Control, and Animal Care	10.025		1,912,191			2,755,934
Conservation Reserve Program	10.069					48,555
Pass-Through From Pheasants Forever Incorporated	10.069			48,555		48,555
Voluntary Public Access and Habitat Incentive Program	10.093		365,094			365,094
Outreach Education and Technical Assistance	10.147		3,232			3,232
Market Protection and Promotion	10.163		24,631			24,631
Specialty Crop Block Grant Program - Farm Bill	10.170		63,339			838,260
		301-22-039,301-22-053,310-22-059,301-21-028,301-21-031,301-20-027,301-20-029,301-19-032			207,324	
Specialty Crop Block Grant Program - Farm Bill	10.170		207,324			838,260
Pass-Through From The Pennsylvania State University	10.170			52		838,260
Organic Certification Cost Share Programs	10.171		11,071			11,071
Regional Food System Partnerships	10.177					15,498
Pass-Through From Local Environmental Agriculture Project Incorporated	10.177			15,498		15,498
Grants for Agricultural Research, Special Research Grants	10.200					402,984
Pass-Through From University of Florida	10.200			49		402,984
Payments to 1890 Land-Grant Colleges and Tuskegee University	10.205		2,658,754			3,602,781
Higher Education – Graduate Fellowships Grant Program	10.210		45,161			213,055
Sustainable Agriculture Research and Education	10.215		1,186			378,038
Pass-Through From Southern Sustainable Agriculture Research and Education	10.215			6,152		378,038
Pass-Through From University of Georgia	10.215			19,697		378,038
1890 Institution Capacity Building Grants	10.216		115,826		30,893	817,559
Pass-Through From Board of Trustees of Arkansas	10.216	2021-38821-34587		43,857		817,559
Pass-Through From Delaware State University	10.216			34,555		817,559
Pass-Through From University of Maryland Eastern Shore	10.216			23,894		817,559
Higher Education - Institution Challenge Grants Program	10.217					4,855
Pass-Through From University of Maine	10.217			4,237		4,855
Higher Education - Multicultural Scholars Grant Program	10.220		64,500			64,500
Secondary and Two-Year Postsecondary Agriculture Education Challenge Grants	10.226		105,324			105,324
Extension Collaborative on Immunization Teaching & Engagement	10.229		39,743			163,125
Pass-Through From eXtension Foundation	10.229			123,382		163,125
Homeland Security Agricultural	10.304					23,353
Pass-Through From University of Florida	10.304			17,452		23,353
Specialty Crop Research Initiative	10.309		19,887			2,223,725
Pass-Through From North Carolina State University	10.309			2,624		2,223,725
Agriculture and Food Research Initiative (AFRI)	10.310		535,349		66,947	8,605,243
Pass-Through From National Center for Appropriate Technology	10.310			8,507		8,605,243
Pass-Through From North Carolina State University	10.310			31,240		8,605,243
Beginning Farmer and Rancher Development Program	10.311		468,834		144,711	505,210
Pass-Through From University of California, Santa Cruz	10.311			36,376		505,210
Women and Minorities in Science, Technology, Engineering, and Mathematics Fields	10.318		32,840			36,200
Pass-Through From University of Georgia	10.318			3,360		36,200
National Food Safety Training, Education, Extension, Outreach, and Technical Assistance Competitive Grants Program	10.328					33,800
Pass-Through From Local Food Hub Incorporated	10.328			222		33,800
Pass-Through From Research Triangle Institute	10.328			29,936		33,800
Pass-Through From University of Florida	10.328			1,656		33,800
Pass-Through From University of Georgia	10.328			1,986		33,800
Crop Protection and Pest Management Competitive Grants Program	10.329		187,570			520,200
Enhancing Agricultural Opportunities for Military Veterans Competitive Grants Program	10.334					45,036
Pass-Through From Arcadia Food Incorporated	10.334	ACVU001		9,877		45,036
Pass-Through From Great Lakes Community Conservation Corps	10.334			19,422		45,036
Veterinary Services Grant Program	10.336		17,935			137,586
Outreach and Assistance for Socially Disadvantaged and Veteran Farmers and Ranchers	10.443	58-3012-0-017	17,600		16,000	17,600
Rural Community Development Initiative	10.446		64,631		15,500	64,631
Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	10.475		2,279,918			2,279,918
Food Safety Cooperative Agreements	10.479		233,349			233,349
Cooperative Extension Service	10.500		11,427,315		61,753	11,955,485
Pass-Through From Auburn University	10.500			254,854		11,955,485
Pass-Through From Kansas State University	10.500			8,862		11,955,485
Pass-Through From Mississippi State University	10.500			6,539		11,955,485
Pass-Through From Purdue University	10.500			7,794		11,955,485
Pass-Through From The Ohio State University	10.500			23,551		11,955,485
Pass-Through From University of Arkansas Division of Agriculture	10.500			15,971		11,955,485
Pass-Through From University of Idaho	10.500			9,713		11,955,485
Pass-Through From University of Wisconsin-Madison	10.500			6,475		11,955,485
Agriculture Extension at 1890 Land-grant Institutions	10.512		2,013,078			2,013,078
Expanded Food and Nutrition Education Program	10.514		91,533			91,533
Renewable Resources Extension Act and National Focus Fund Projects	10.515		10,614			10,614
Rural Health and Safety Education Competitive Grants Program	10.516		28,138			28,138
Centers of Excellence at 1890 Institutions	10.523		34,160			65,618
Pass-Through From Delaware State University	10.523	21-157-HEH		3,600		65,618
Pass-Through From North Carolina A&T	10.523	Subaward No. 240960F		27,858		65,618
Scholarships for Students at 1890 Institutions	10.524		682,879			682,879
Farm and Ranch Stress Assistance Network Competitive Grants Program	10.525		104,605			104,605
New Beginnings for Tribal Students	10.527		30,204			30,204

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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Supplemental Nutrition Assistance Program (SNAP) Employment and Training (E&T) Data and Technical Assistance Grants	10.537		10,674		29	10,674
Child Nutrition-Technology Innovation Grant	10.541		51,334			51,334
Food Donation	10.550					229,206
Pass-Through From Virginia Local Governments	10.550			229,206		229,206
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557		96,055,687			99,694,048
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	BREASTFEEDING PEER COUNSELORS 2020	3,638,361		3,638,361	99,694,048
Child and Adult Care Food Program	10.558		14,461,059		14,011,555	55,075,949
Child and Adult Care Food Program	10.558	CACFP FAMILY DAY CARE 22	40,614,890		40,614,890	55,075,949
State Administrative Expenses for Child Nutrition	10.560		7,119,758			7,119,758
WIC Farmers' Market Nutrition Program (FMNP)	10.572		81,777		57,472	81,777
Team Nutrition Grants	10.574		296,299		1,102	304,576
Farm to School Grant Program	10.575		85,626			85,626
Senior Farmers Market Nutrition Program	10.576		413,434		390,753	413,434
WIC Grants To States (WGS)	10.578		528,102			528,102
Child Nutrition Discretionary Grants Limited Availability	10.579		505,210		505,210	505,210
Pilot Projects to Reduce Dependency and Increase Work Requirements and Work Effort under SNAP	10.596		6,385			6,385
Food for Education	10.608					95,361
Pass-Through From CounterPart	10.608			95,361		95,361
Pandemic EBT Administrative Costs	10.649		435,915		435,915	8,524,634
Cooperative Forestry Assistance	10.664		2,828,333		546,137	2,883,386
Wood Utilization Assistance	10.674		197,717		3,112	224,782
Forest Legacy Program	10.676		854,798			854,798
Forest Stewardship Program	10.678		241,081		23,197	241,081
Forest Health Protection	10.680		814,749		7,914	1,963,663
International Forestry Programs	10.684		188,331			193,137
Good Neighbor Authority	10.691		5,884			5,884
State & Private Forestry Hazardous Fuel Reduction Program	10.697		147,337		147,337	147,337
Partnership Agreements	10.699		227,819			378,483
Cooperative Fire Protection Agreement	10.703		140,562			140,562
Infrastructure Investment and Jobs Act Community Wildfire Defense Grants	10.720		100,711			100,711
Rural Business Enterprise Grants	10.769		8			8
Soil and Water Conservation	10.902		400,138		100,293	954,658
Pass-Through From Pheasants Forever Incorporated	10.902			285,661		954,658
Environmental Quality Incentives Program	10.912		219,281			782,227
Pass-Through From Appalachian Sustainability	10.912			8,188		782,227
Pass-Through From Pheasants Forever Incorporated	10.912			130,521		782,227
Pass-Through From Sustainable Chesapeake	10.912			2,140		782,227
Pass-Through From University of Kentucky	10.912			4,515		782,227
Pass-Through From University of Kentucky Research Foundation	10.912			12,330		782,227
Conservation Stewardship Program	10.924					109,643
Pass-Through From Pheasants Forever Incorporated	10.924			109,569		109,643
Regional Conservation Partnership Program	10.932		2,169			2,169
Technical Agricultural Assistance	10.960		42,488			341,430
Other Assistance	10.U01	03-193-21/301-22-090	2,649			160,447
Other Assistance	10.U02	ACB75LTQ	57,097			160,447
Other Assistance	10.U03	AM37KQP4	19,988		13,558	160,447
Other Assistance	10.U04	Food Distribution Salvage	61,116			160,447
		USDA Swine Health Improvement Plan/Contract				
Pass-Through From Iowa State University of Science and Technology	10.U05	with the University-for Animal Health work		1,193		160,447
Pass-Through From University of Florida	10.U06	2022-37621-38263		17,378		160,447
Pass-Through From Upper Shore Regional Council	10.U07	ASWMMW6EX		1,026		160,447
Total Non-Stimulus			194,764,730	1,744,891	61,039,963	
Stimulus:						
Agricultural Worker Pandemic Relief and Protection Program	10.181	COVID-19	1,794,842			1,794,842
Food Bank Network	10.182	COVID-19	80,482			80,482
Pandemic EBT Food Benefits	10.542	COVID-19	403,486,768			403,486,768
Farm to School State Formula Grant	10.645	COVID-19	1,617			1,617
Pandemic EBT Administrative Costs	10.649	COVID-19	8,088,719		15,970	8,524,634
Total Stimulus			413,452,428	-	15,970	
Total Excluding Clusters Identified Below			608,217,158	1,744,891	61,055,933	
Child Nutrition Cluster:						
School Breakfast Program	10.553		144,026,193		143,413,630	144,026,193
National School Lunch Program	10.555		475,749,352		475,749,352	475,749,352
Special Milk Program for Children	10.556		39,363		39,363	39,363
Summer Food Service Program for Children	10.559		13,362,919		13,058,593	13,362,919
Fresh Fruit and Vegetable Program	10.582		4,574,872		4,574,872	4,574,872
Total Child Nutrition Cluster			637,752,699	-	634,020,859	637,752,699
Community Facilities Loans and Grants Cluster:						
Community Facilities Loans and Grants	10.766		172,441			172,441
Total Community Facilities Loans and Grants Cluster			172,441	-	-	172,441
Food Distribution Cluster:						
Commodity Supplemental Food Program	10.565		4,613,609		4,312,559	4,613,609
Emergency Food Assistance Program (Administrative Costs)	10.568		11,796,822		6,179,568	11,796,822
Emergency Food Assistance Program (Food Commodities)	10.569		15,317,172		15,275,226	15,317,172
Total Food Distribution Cluster			31,727,603	-	25,767,353	31,727,603
Forest Service Schools and Roads Cluster:						
Schools and Roads - Grants to States	10.665		1,392,356		1,392,356	1,392,356
Total Forest Service Schools and Roads Cluster			1,392,356	-	1,392,356	1,392,356
SNAP Cluster:						
Supplemental Nutrition Assistance Program	10.551		2,331,872,922			2,331,872,922



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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561		184,637,733		148,426,929	184,637,733
Total SNAP Cluster			2,516,510,655	-	148,426,929	2,516,510,655
Research and Development:						
Non-Stimulus:						
Agricultural Research Basic and Applied Research	10.001		2,544,758		133,362	2,577,491
Pass-Through From Arkansas Children's Hospital Research Institute	10.001			137		2,577,491
Pass-Through From University of Idaho	10.001			5,582		2,577,491
Pass-Through From University of Vermont and State Agricultural College	10.001			16,866		2,577,491
Plant and Animal Disease, Pest Control, and Animal Care	10.025		730,739		16,014	2,755,934
Pass-Through From International Alliance for Phyto-biomes Research Incorporated	10.025			14,756		2,755,934
Pass-Through From University of Minnesota	10.025			54,667		2,755,934
Wildlife Services	10.028		54,157			81,658
Pass-Through From BioProdex Incorporated	10.028			27,501		81,658
Wetlands Reserve Program	10.072		78,307			78,307
Federal-State Marketing Improvement Program	10.156		140,192			140,192
Specialty Crop Block Grant Program - Farm Bill	10.170		464,870			838,260
Specialty Crop Block Grant Program - Farm Bill	10.170	301-22-056,301-19-032	77,525		77,525	838,260
Pass-Through From Appalachian Sustainable Development Incorporated	10.170			20,843		838,260
Pass-Through From Center for Produce Safety	10.170			4,307		838,260
Acer Access Development Program	10.174					71,248
Pass-Through From Future Generations University	10.174			71,248		71,248
Grants for Agricultural Research, Special Research Grants	10.200		176,275			402,984
Pass-Through From Iowa State University	10.200	419799-19C15 / 420325-19C15		58,238	16,864	402,984
Pass-Through From Mississippi State University	10.200	419717-19C15 / 419809-19C15		26,774	21,250	402,984
Pass-Through From University of California, Davis	10.200	A22-2056-S002		69,637		402,984
Pass-Through From University of Florida	10.200			25,253		402,984
Pass-Through From University of Maine	10.200			15,606		402,984
Pass-Through From University of Washington	10.200	419740-19C15		31,152	4,350	402,984
Cooperative Forestry Research	10.202		1,025,362			1,025,362
Payments to Agricultural Experiment Stations Under the Hatch Act	10.203		4,458,799			4,458,799
Payments to 1890 Land-Grant Colleges and Tuskegee University	10.205		944,027			3,602,781
Animal Health and Disease Research	10.207		64,783			64,783
Higher Education – Graduate Fellowships Grant Program	10.210		167,894			213,055
Small Business Innovation Research	10.212					18,489
Pass-Through From MOVA Technologies Incorporated	10.212			18,489		18,489
Sustainable Agriculture Research and Education	10.215		17,330			378,038
Pass-Through From Langston University	10.215	LU - 51957		28,327		378,038
Pass-Through From Southern Sustainable Agriculture Research and Education	10.215			4,665		378,038
Pass-Through From University of Georgia	10.215	419235-19071 / 419235-19E39		287,698	69,982	378,038
Pass-Through From University of Idaho	10.215			3,499		378,038
Pass-Through From West Virginia University	10.215			9,484		378,038
1890 Institution Capacity Building Grants	10.216		595,249		95,656	817,559
Pass-Through From Lincoln University	10.216	2020-3664-VSU		4,178		817,559
Higher Education - Institution Challenge Grants Program	10.217		618			4,855
Biotechnology Risk Assessment Research	10.219		143,336		45,709	182,250
Pass-Through From Purdue University	10.219			38,914		182,250
Open Data Framework	10.233					28,728
Pass-Through From University of Nebraska	10.233			28,728		28,728
Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations	10.250		424,337		10,293	424,337
Consumer Data and Nutrition Research	10.253	E0002654	4,827		4,593	4,827
Agricultural Market and Economic Research	10.290		312,317		17,378	312,317
Integrated Programs	10.303		93,581			147,827
Pass-Through From Middle Tennessee State University	10.303			39,384		147,827
Pass-Through From University of New Hampshire	10.303			14,862		147,827
Homeland Security Agricultural	10.304					23,353
Pass-Through From Michigan State University	10.304			5,901		23,353
Organic Agriculture Research and Extension Initiative	10.307					15,848
Pass-Through From The Pennsylvania State University	10.307			15,848		15,848
Specialty Crop Research Initiative	10.309		1,456,581		709,301	2,223,725
Pass-Through From Cornell University	10.309			282,532		2,223,725
Pass-Through From North Carolina State University	10.309			9,318		2,223,725
Pass-Through From Texas A&M University	10.309			1,820		2,223,725
Pass-Through From The Pennsylvania State University	10.309			63,359		2,223,725
Pass-Through From University of Florida	10.309			49,584		2,223,725
Pass-Through From University of Georgia	10.309			151,070		2,223,725
Pass-Through From Washington State University	10.309			186,950		2,223,725
Agriculture and Food Research Initiative (AFRI)	10.310		5,974,102		373,945	8,605,243
Pass-Through From California State University East Bay	10.310			43,016		8,605,243
Pass-Through From Clark University	10.310			68,772		8,605,243
Pass-Through From George Washington University	10.310			45,121		8,605,243
Pass-Through From Iowa State	10.310			73,424		8,605,243
Pass-Through From Iowa State University	10.310			102,734		8,605,243
Pass-Through From Kansas State University	10.310			79,429		8,605,243
Pass-Through From Long Island University	10.310			16,191		8,605,243
Pass-Through From Mississippi State University	10.310			2,611		8,605,243
Pass-Through From Morgan State University	10.310			57,099		8,605,243
Pass-Through From North Carolina State University	10.310			54,908		8,605,243
Pass-Through From Oregon State University	10.310			72,949		8,605,243
Pass-Through From Purdue University	10.310			55,561		8,605,243
Pass-Through From Research Foundation of The City University of New York	10.310			50,150		8,605,243
Pass-Through From Rochester Institute of Technology	10.310			25,383		8,605,243
Pass-Through From Texas A&M AgriLife Research	10.310			16,537		8,605,243
Pass-Through From Texas Tech University	10.310			37,092		8,605,243
Pass-Through From The Pennsylvania State University	10.310			243,794		8,605,243

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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From Tufts University	10.310			349,017		8,605,243
Pass-Through From University of Arkansas Fayetteville	10.310			84,806		8,605,243
Pass-Through From University of California, Davis	10.310			128,641		8,605,243
Pass-Through From University of Delaware	10.310			6,949		8,605,243
Pass-Through From University of Georgia	10.310			82,905		8,605,243
Pass-Through From University of Maryland	10.310	419273-19C15		98,932	28,812	8,605,243
Pass-Through From University of Missouri Columbia	10.310			93,582		8,605,243
Pass-Through From University of Pennsylvania	10.310			29,597		8,605,243
Pass-Through From Washington State University	10.310			136,845		8,605,243
Biomass Research and Development Initiative Competitive Grants Program (BRDI)	10.312		73,867		73,391	73,867
Sun Grant Program	10.320					113,720
Pass-Through From University of Tennessee	10.320	419553-19300		113,720	10,068	113,720
Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA)	10.326		85,590		39,308	85,590
Crop Protection and Pest Management Competitive Grants Program	10.329		180,469		51,538	520,200
Pass-Through From Cornell University	10.329			18,961		520,200
Pass-Through From Louisiana State University	10.329			13,002		520,200
Pass-Through From Mississippi State University	10.329			8,548		520,200
Pass-Through From North Carolina State University	10.329			75,935		520,200
Pass-Through From The Pennsylvania State University	10.329			30,358		520,200
Pass-Through From University of Idaho	10.329			5,357		520,200
Enhancing Agricultural Opportunities for Military Veterans Competitive Grants Program	10.334					45,036
Pass-Through From Arcadia Center for Sustainable Food and Agriculture	10.334			15,737		45,036
Veterinary Services Grant Program	10.336		119,651			137,586
Cooperative Extension Service	10.500		194,411			11,955,485
Equipment Grants Program (EGP)	10.519		550			550
Team Nutrition Grants	10.574		8,277			304,576
Foreign Market Development Cooperator Program	10.600		156,461		426	156,461
Forestry Research	10.652		305,227			305,227
Cooperative Forestry Assistance	10.664		16,362			2,883,386
Pass-Through From Livelihoods Knowledge Exchange Network	10.664			3,307		2,883,386
Pass-Through From University of Tennessee	10.664			35,384		2,883,386
Wood Utilization Assistance	10.674		27,065			224,782
Urban and Community Forestry Program	10.675		194,170		60,033	194,170
Forest Health Protection	10.680		1,138,920			1,963,663
Pass-Through From Slow the Spread Foundation	10.680	22-01-12		9,994		1,963,663
International Forestry Programs	10.684					193,137
Pass-Through From Washington State University	10.684	143164-SPC04810		4,806		193,137
Partnership Agreements	10.699		150,664			378,483
Research Joint Venture and Cost Reimbursable Agreements	10.707		3,769			3,769
Distance Learning and Telemedicine Loans and Grants	10.855		103,449			103,449
Soil and Water Conservation	10.902		163,715			954,658
Pass-Through From Colorado State University	10.902			1,170		954,658
Pass-Through From National Fish and Wildlife Foundation	10.902			50,745		954,658
Pass-Through From University of Vermont and State Agricultural College	10.902			53,229		954,658
Soil Survey	10.903		135,563			135,563
Environmental Quality Incentives Program	10.912		329,009		109,416	782,227
Pass-Through From Texas A&M AgriLife Research	10.912			76,243		782,227
Conservation Stewardship Program	10.924					109,643
Pass-Through From Pheasants Forever, Incorporated	10.924			74		109,643
Agricultural Statistics Reports	10.950		57,514			57,514
Technical Agricultural Assistance	10.960		298,942		32,108	341,430
Other Assistance	10.RD	18-CR-11272152-061	8,134			337,471
Other Assistance	10.RD	18-JV-11330145-046	30,386			337,471
Other Assistance	10.RD	19-JV-11330145-050	58,453			337,471
Other Assistance	10.RD	19-JV-11330145-053	66,001			337,471
Other Assistance	10.RD	21-JV-11261953-055	44,468			337,471
Other Assistance	10.RD	22-CS-11330180-084	56,781			337,471
Other Assistance	10.RD	36C24E21C0023	66,017			337,471
Pass-Through From National Association of State Departments of Agriculture Foundation	10.RD	AKE3QPIR		7,231		337,471
Total Non-Stimulus			24,023,851	4,267,023	2,071,113	
Stimulus:						
Plant and Animal Disease, Pest Control, and Animal Care	10.025	COVID-19		43,581		2,755,934
Total Stimulus				43,581	-	-
Total Research and Development			24,067,432	4,267,023	2,071,113	
Total U.S. DEPARTMENT OF AGRICULTURE			3,819,840,344	6,011,914	872,734,543	
U.S. DEPARTMENT OF COMMERCE						
Non-Stimulus:						
Cluster Grants	11.020			42,474		42,474
State Digital Equity Planning Grants	11.032			5,324		5,324
Broadband Equity, Access, and Deployment Program	11.035			55,381	48,007	55,381
Economic Development Technical Assistance	11.303			155,674		155,674
Research and Evaluation Program	11.312			360,332	317,477	360,332
Interjurisdictional Fisheries Act of 1986	11.407			152,420		152,420
Sea Grant Support	11.417		1,226,727			2,952,885
Sea Grant Support	11.417	NA18OAR4170083	73,197		73,197	2,952,885
Coastal Zone Management Administration Awards	11.419		3,872,399		682,002	4,228,029
Pass-Through From University of Michigan	11.419	NA19NOS4190058		27,300		4,228,029
Coastal Zone Management Estuarine Research Reserves	11.420		341,656			1,037,901
Unallied Management Projects	11.454		2,959,420			2,959,576
Chesapeake Bay Studies	11.457		224,191			484,738
Habitat Conservation	11.463		321,176			321,176
Unallied Science Program	11.472		25,803		19,043	765,140
Atlantic Coastal Fisheries Cooperative Management Act	11.474		326,696			326,696
Science, Technology, Business and/or Education Outreach	11.620		71,265			73,127

COMMONWEALTH OF VIRGINIA  
 Schedule of Expenditures of Federal Awards  
 For the Fiscal Year Ended June 30, 2023

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Other Assistance						183,935
Pass-Through From Riverside Technology, Incorporated	11.U01	Developing the Next Generation National Oceanic and Atmospheric Administration FCDR and Mean Layer Temperature CDR-PROTECH-GMU-NextGen-206002P/PROTECH-GMU-NextGen		167,178		183,935
Pass-Through From Riverside Technology, Incorporated	11.U02	National Oceanic and Atmospheric Administration Advanced Microwave Sounding Unit -A CDR Products Support-ST133017CQ0058/ Task Order 1332KP19FNEEN003-204778P		16,757		183,935
Total Non-Stimulus			7,614,135	211,235	1,139,726	
Stimulus:						
Cooperative Fishery Statistics	11.434	COVID-19				451,285
Pass-Through From Atlantic States Marine Fisheries Commission	11.434	COVID-19		451,285		451,285
Total Stimulus			-	451,285	-	
Total Excluding Clusters Identified Below			7,614,135	662,520	1,139,726	
Economic Development Cluster:						
Investments for Public Works and Economic Development Facilities	11.300		417,269			460,207
Pass-Through From South Carolina Aquarium	11.300			42,938		460,207
Economic Adjustment Assistance	11.307		2,974,659		1,063,562	3,089,880
Pass-Through From Activation Capital	11.307			16,200		3,089,880
Pass-Through From Brightpoint Community College	11.307			88,400		3,089,880
Pass-Through From E4 Carolinas	11.307			10,621		3,089,880
Total Economic Development Cluster			3,391,928	158,159	1,063,562	3,550,087
Research and Development:						
Non-Stimulus:						
NOAA Mission-Related Education Awards	11.008		219,868			485,230
NOAA Mission-Related Education Awards	11.008	NA12NOS0080197	107,522		107,522	485,230
Pass-Through From Carilion Medical Center	11.008			15,836		485,230
Pass-Through From Science Museum of Virginia Foundation	11.008			142,004		485,230
Ocean Exploration	11.011					73,455
Pass-Through From University of Washington	11.011			73,455		73,455
Integrated Ocean Observing System (IOOS)	11.012		111,112			452,326
NA21NOS0120096/UDR0000079/NA21NOS01201						
67	11.012		109,878		109,878	452,326
Integrated Ocean Observing System (IOOS)	11.012					
Pass-Through From Louisiana State University	11.012	NA21NOA0120185/PO0000188682		53,390		452,326
Pass-Through From Rutgers University	11.012	NA16NOS0120020/1755/PO19434203/NA16NOSO120020 / 1166/NA16NOS120020 / 1156		7,336		452,326
Pass-Through From University of Delaware	11.012	96/UDR 0000107		170,610		452,326
Ocean Acidification Program (OAP)	11.017		131,339			283,260
Ocean Acidification Program (OAP)	11.017	NA20OAR0170473/NA20OAR0170513	151,921		151,921	283,260
NOAA Small Business Innovation Research (SBIR) Program	11.021					75,663
Pass-Through From Aerodyne Research Incorporated	11.021			72,984		75,663
Pass-Through From Elder Research, Incorporated	11.021	NA22OAR0210493		2,679		75,663
Connecting Minority Communities Pilot Program	11.028	51-09-C13019	126,360		126,360	126,360
Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)	11.400		29,880			29,880
Sea Grant Support	11.417		1,125,351			2,952,885
Sea Grant Support	11.417	419820-19076	7,461		7,461	2,952,885
Sea Grant Support	11.417	NA18OAR4170083	115,276		115,276	2,952,885
Pass-Through From Mississippi State University	11.417			88,951		2,952,885
Pass-Through From New Jersey Sea Grant Consortium	11.417	NA19OAR4170389/6316-0013/6316-0024		104,506		2,952,885
Pass-Through From University of Cincinnati	11.417			31,036		2,952,885
Pass-Through From University of Connecticut	11.417			42,389		2,952,885
Pass-Through From University of South Alabama	11.417	A21-0220-S009		36,220		2,952,885
Pass-Through From University of Southern Mississippi	11.417	8005953-01.01-R-SFA-22-NSI VIM		72,535		2,952,885
Pass-Through From University of Texas at Arlington	11.417			3,311		2,952,885
Pass-Through From University of Texas at Austin	11.417	UTA20-000953		25,925		2,952,885
Coastal Zone Management Administration Awards	11.419		211,402			4,228,029
NA21NOS4190152 TASK 91.02/NA22NOS4190187 - 91.02						
Coastal Zone Management Administration Awards	11.419		15,927		15,927	4,228,029
Pass-Through From Middle Peninsula Planning District Commission	11.419	NA21NOS4190152 TASK 73 FY21		29,122		4,228,029
Pass-Through From National Estuarine Research Reserve Association Inc	11.419	NA22NOS4190187 TASK73				
FY2022/SUBK00014329 / NMS-001	11.419			4,289		4,228,029
Pass-Through From University of Michigan	11.419	NA19NOS4190058 SUBK00016409		67,590		4,228,029
Coastal Zone Management Estuarine Research Reserves	11.420		696,245			1,037,901
Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	11.427		444,053			565,796
Pass-Through From Atlantic States Marine Fisheries Commission	11.427	22-0703		44,758		565,796
Pass-Through From Louisiana State University	11.427			10,863		565,796
Pass-Through From Oyster South Company	11.427	NA21NMF4270354/VIMS-2021-01		33,942		565,796
Pass-Through From University of Maryland	11.427			9,507		565,796
Pass-Through From University of Maryland Center for Environmental Science	11.427	NA20NMF4270163/SA0752782 PO958		22,673		565,796
Climate and Atmospheric Research	11.431		1,055,463			1,167,108
Climate and Atmospheric Research	11.431	NA21OAR4310135	328		328	1,167,108
Pass-Through From Ohio University	11.431			7,356		1,167,108
Pass-Through From Old Dominion University Research Foundation	11.431	20-110-100824-010		8,533		1,167,108
Pass-Through From Old Dominion University Research Foundation	11.431	NA19OAR4310309/20112100824010		28,831		1,167,108
Pass-Through From Pennsylvania State University	11.431	NA18OAR4310302 / 5900VIMS0302		15,872		1,167,108
Pass-Through From RAND Corporation	11.431	NA21OAR4310310 SCON-00000451		29,249		1,167,108
Pass-Through From University of Texas at Arlington	11.431			21,476		1,167,108

COMMONWEALTH OF VIRGINIA  
 Schedule of Expenditures of Federal Awards  
 For the Fiscal Year Ended June 30, 2023

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	11.432					1,025,902
Pass-Through From State of Maryland	11.432			1,019,082		1,025,902
Pass-Through From Woods Hole Oceanographic Institution	11.432	M224136		6,820		1,025,902
Unallied Management Projects	11.454		1,035,215		6,000	2,959,576
Unallied Management Projects	11.454	NA21NMF4540012/NA19NMF4540014	199,178		199,178	2,959,576
Pass-Through From Atlantic States Marine Fisheries Commission	11.454	NA22NMF4540361/22-0901		1,339,177		2,959,576
Pass-Through From Rutgers University	11.454	NA20NMF4540025 / 1645		26,586		2,959,576
Chesapeake Bay Studies	11.457		213,478			484,738
Pass-Through From Chesapeake Research Consortium	11.457	NA20NMF4570310/VIMSNRCS20-21/NA20NMF4570310		47,069		484,738
Weather and Air Quality Research	11.459		862,177		70,203	1,074,109
Pass-Through From State of Maryland	11.459			211,932		1,074,109
Special Oceanic and Atmospheric Projects	11.460		366,646			429,521
Pass-Through From State of Maryland	11.460			44,780		429,521
Pass-Through From University of Delaware	11.460	NA20OAR4600260/57917		18,095		429,521
Meteorologic and Hydrologic Modernization Development	11.467					50,534
Pass-Through From Oregon Department of Geology and Mineral Industries	11.467	NA21NWS4670010 / 22-0103		46,483		50,534
Pass-Through From University Corporation for Atmospheric Research	11.467			4,051		50,534
Applied Meteorological Research	11.468		37,366			37,366
Congressionally Identified Awards and Projects	11.469		313,512			345,280
Pass-Through From Atlantic States Marine Fisheries Commission	11.469			31,768		345,280
Unallied Science Program	11.472		8,698			765,140
Pass-Through From American Saltwater Guides Association	11.472			18,803		765,140
Pass-Through From Atlantic States Marine Fisheries Commission	11.472			85,333		765,140
Pass-Through From National Fish and Wildlife Foundation	11.472	73567/70444		300,990		765,140
Pass-Through From North Pacific Research Board	11.472	NA19NMF4720069		24,611		765,140
Pass-Through From Pacific States Marine Fisheries Commission	11.472	NA21NMF4720542 / 22-117G		38,631		765,140
Pass-Through From Rutgers University	11.472	NA18NMF4720321 / 19-0802 / 1114		166,576	77,190	765,140
Pass-Through From South Carolina Dept of Natural Resources	11.472	NA19NMF4720102		4,182		765,140
Pass-Through From University of North Carolina at Chapel Hill	11.472	582190-21-01		91,513		765,140
Office for Coastal Management	11.473		42,420			94,156
Pass-Through From Middle Peninsula Planning District Commission	11.473	66887		4,059		94,156
Pass-Through From The Nature Conservancy	11.473			47,677		94,156
Center for Sponsored Coastal Ocean Research Coastal Ocean Program	11.478		933,038		122,062	1,258,353
Pass-Through From American Bureau of Shipping	11.478	NA19NOS4780182/NA16NOS4780207/NA18NOS4780177			325,315	1,258,353
Center for Sponsored Coastal Ocean Research Coastal Ocean Program	11.478	780177	325,315		325,315	1,258,353
Measurement and Engineering Research and Standards	11.609		1,152,259		62,101	1,684,937
Pass-Through From American Bureau of Shipping	11.609			69,689		1,684,937
Pass-Through From Iowa State University of Science And Technology	11.609			330,074		1,684,937
Pass-Through From University of Florida	11.609			93,983		1,684,937
Pass-Through From University of Wisconsin	11.609			38,932		1,684,937
Science, Technology, Business and/or Education Outreach	11.620					73,127
Pass-Through From Arizona State University	11.620			1,862		73,127
Marine Debris Program	11.999		104,641		32,387	104,641
Other Assistance	11.RD	01-21-MOU-06	517,343			1,147,694
Other Assistance	11.RD	0331000	491,376			1,147,694
Other Assistance	11.RD	1305M320PNRMJ0294P23004	20,081			1,147,694
Other Assistance	11.RD	MOA-2022-077/12451	3,943			1,147,694
Pass-Through From Grant Thornton Public Sector Limited Liability Company	11.RD	22-18654/333BJ21F00184008		114,951		1,147,694
Total Non-Stimulus			11,286,072	5,504,937	1,529,109	
Total Research and Development			11,286,072	5,504,937	1,529,109	
Total U.S. DEPARTMENT OF COMMERCE			22,292,135	6,325,616	3,732,397	
U.S. DEPARTMENT OF DEFENSE						
Non-Stimulus:						
Procurement Technical Assistance For Business Firms	12.002		1,014,554			1,089,397
National Defense Education Program	12.006		140,296			140,296
STARBASE Program	12.020		721,493			721,493
Payments to States in Lieu of Real Estate Taxes	12.112		146,249		146,249	146,249
State Memorandum of Agreement Program for the Reimbursement of Technical Services	12.113		644,556			644,556
Basic and Applied Scientific Research	12.300		163,836			29,843,333
Pass-Through From University of Texas Rio Grande Valley	12.300			219,853		29,843,333
Science, Technology, Engineering & Mathematics (STEM) Education, Outreach and Workforce Program	12.330		178,043			443,604
ROTC Language and Culture Training Grants	12.357		318,888			2,084,665
ROTC Language and Culture Training Grants	12.357	S23-052-01	65,000		65,000	2,084,665
Pass-Through From Institute of International Education	12.357			972,866		2,084,665
Pass-Through From Institute of International Education	12.357	PGO1801-WM-30		136,873		2,084,665
Pass-Through From Institute of International Education	12.357	PGO1801-JMU-07		591,038		2,084,665
Military Construction, National Guard	12.400		1,301,251			1,418,441
National Guard Military Operations and Maintenance (O&M) Projects	12.401		58,472,239			58,472,239
National Guard Challenge Program	12.404		3,846,365			3,846,365
The Language Flagship Grants to Institutions of Higher Education	12.550					308,841
Pass-Through From Institute of International Education	12.550			308,841		308,841
Centers for Academic Excellence	12.598		27,629			55,258
Pass-Through From Syracuse University	12.598			27,629		55,258
Community Economic Adjustment Assistance for Compatible Use and Joint Land Use Studies	12.610					20,984
Pass-Through From Old Dominion Research Foundation	12.610	HQ0005210062		20,984		20,984

COMMONWEALTH OF VIRGINIA  
Schedule of Expenditures of Federal Awards  
For the Fiscal Year Ended June 30, 2023

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Economic Adjustment Assistance for State Governments	12.617					1,756,795
Pass-Through From Department of Defense	12.617			1,647,899	1,647,899	1,756,795
Pass-Through From University of Utah	12.617			108,896		1,756,795
Troops to Teachers Grant Program	12.620		195,444			195,444
Basic, Applied, and Advanced Research in Science and Engineering	12.630		331,207		314,588	5,727,874
Pass-Through From Batelle	12.630			12,562		5,727,874
Pass-Through From Technology Student Association	12.630			29,643		5,727,874
Air Force Defense Research Sciences Program	12.800		544			6,584,066
Information Security Grants	12.902		227,622			227,622
GenCyber Grants Program	12.903		14,133			218,407
CyberSecurity Core Curriculum	12.905		64,397			1,120,977
Other Assistance	12.U01	2020-20061700003	287,461		95,000	3,260,856
Other Assistance	12.U02	2020-20061700003 / 321591-20043 2021 George Mason University DoD CySP Grant-	175			3,260,856
Other Assistance	12.U03	H98230-21-1-0305-205667	39,186			3,260,856
Other Assistance	12.U04	21-1-0279	117,973			3,260,856
		George Mason University Cybersecurity				
Other Assistance	12.U05	Scholarship Program-H98230-22-1-0289-206069P	147,149			3,260,856
Other Assistance	12.U06	H98230-21-1-0250	135,705			3,260,856
Other Assistance	12.U07	H98230-22-1-0110	85,585		51,966	3,260,856
Other Assistance	12.U08	H98230-22-1-0314	507,394			3,260,856
		USUHS Enlisted to Medical Degree Preparatory Program UG Year-HU00012D0002/HU00012F0026-				
Other Assistance	12.U09	205573P	1,570,219			3,260,856
Other Assistance	12.U10	W9124D22Q0149 Washington Headquarter Services-FY22-Facility Management Series-LETTER OF AGREEMENT	198,552			3,260,856
Other Assistance	12.U11	4/11/22-209672P	3,219			3,260,856
		Artificial Intelligence-based Recommender System for Model-Based Systems Engineering-MDA-T002-				
Pass-Through From Nexcepta, Incorporated	12.U12	GMU01-206203P/MDA-T002-GMU01		13,240		3,260,856
		Joint Partnership with RER Solutions to Provide the U.S. Army with Mason's Real Estate				
Pass-Through From RER Solutions, Incorporated	12.U13	Development Certificate Program-206198P		84,998		3,260,856
Pass-Through From Stevens Institute of Technology	12.U14	2103292-01		70,000		3,260,856
Total Non-Stimulus			70,966,364	4,245,322	2,320,702	
Total Excluding Clusters Identified Below			70,966,364	4,245,322	2,320,702	
Research and Development:						
Non-Stimulus:						
Procurement Technical Assistance For Business Firms	12.002		74,843			1,089,397
Aquatic Plant Control	12.100		64,228			64,228
Collaborative Research and Development	12.114		10,642			10,642
Basic and Applied Scientific Research	12.300		24,426,563		3,479,847	29,843,333
Pass-Through From Analox Corporation	12.300			134,424		29,843,333
Pass-Through From BAE Systems NA Incorporated	12.300			482,834		29,843,333
Pass-Through From Brown University	12.300	418305-19079		133,140	47,139	29,843,333
Pass-Through From California Institute of Technology	12.300			64,594		29,843,333
Pass-Through From Computational Physics Incorporated	12.300	419592-19F81		275,398	14,920	29,843,333
Pass-Through From Corredesa, Limited Liability Company	12.300			34,896		29,843,333
Pass-Through From Duke University	12.300			172,680		29,843,333
Pass-Through From Florida State University	12.300			1,101,737		29,843,333
Pass-Through From Georgia Institute of Technology	12.300			98,581		29,843,333
Pass-Through From Global Engineering and Materials Incorporated	12.300			202,177		29,843,333
Pass-Through From Hearing Ergonomics & Acoustics Resources Limited Liability Company	12.300			24,323		29,843,333
Pass-Through From ITT Industries Incorporated	12.300			2,835		29,843,333
Pass-Through From Johns Hopkins University	12.300			308,471		29,843,333
Pass-Through From Johns Hopkins University Applied Physics Laboratory	12.300			70,645		29,843,333
Pass-Through From Laser & Plasma Technologies, Limited Liability Company	12.300			96,744		29,843,333
Pass-Through From Lehigh University	12.300			206,323		29,843,333
Pass-Through From Leland Stanford Junior University	12.300			48,191		29,843,333
Pass-Through From Luna Innovations, Incorporated	12.300			54,885		29,843,333
Pass-Through From NanoSonic Incorporated	12.300			106,848		29,843,333
Pass-Through From Northwestern University	12.300			117,193		29,843,333
Pass-Through From Oregon State University	12.300			24,453		29,843,333
Pass-Through From Prime Photonics Incorporated	12.300			29,351		29,843,333
Pass-Through From Purdue University	12.300			72,302		29,843,333
Pass-Through From Spectral Sciences Incorporated	12.300			58,966		29,843,333
Pass-Through From Systems Engineering Incorporated	12.300			144,085		29,843,333
Pass-Through From The Ohio State University	12.300			103,679		29,843,333
Pass-Through From The Research Foundation for the State University of New York	12.300			209,983		29,843,333
Pass-Through From University of Arkansas Fayetteville	12.300			1,072		29,843,333
Pass-Through From University of California, Santa Barbara	12.300			197,805		29,843,333
Pass-Through From University of Tennessee	12.300			301,063		29,843,333
Pass-Through From University of Texas at Dallas	12.300			55,065		29,843,333
Pass-Through From University of Texas Rio Grande Valley	12.300	N00014-19-1-2728-VSU		98,338		29,843,333
Science, Technology, Engineering & Mathematics (STEM) Education, Outreach and Workforce Program	12.330		118,925			443,604
Pass-Through From Advanced Regenerative Manufacturing Institute, Incorporated	12.330			146,636		443,604
Naval Medical Research and Development	12.340					50,171
Pass-Through From Henry M. Jackson Foundation	12.340			50,171		50,171
Scientific Research - Combating Weapons of Mass Destruction	12.351		2,097,073		423,974	2,645,723
Scientific Research - Combating Weapons of Mass Destruction	12.351	E0003174/E0003195	193,654		193,654	2,645,723
Pass-Through From American Type Culture Collection	12.351			28,586		2,645,723

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2023**

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From Iowa State	12.351			45,990		2,645,723
Pass-Through From Johns Hopkins University	12.351	2004737231		180,852		2,645,723
Pass-Through From Stanford University	12.351			56,747		2,645,723
Pass-Through From The Pennsylvania State University	12.351			6,755		2,645,723
Pass-Through From University of New Mexico	12.351			36,066		2,645,723
Marine Corps Systems Command Federal Assistance Program	12.369					28,039
Pass-Through From Jungk Nguyen Innovation Limited Liability Company	12.369			28,039		28,039
Military Construction, National Guard	12.400					1,418,441
Pass-Through From Citizens United for Research in Epilepsy	12.400	418498-19979		117,190	59,326	1,418,441
Military Medical Research and Development	12.420		12,610,959		525,964	15,601,967
		E0003212/E0003201/E0002499/E0002523/E0002524/E0002525/E0002526/E0002527/E0002528/E0002530/E0002531/E0002730/E0002754/E0002807/E0002808/E0002921/E0002940/E0002941		2,076,345	2,076,345	15,601,967
Military Medical Research and Development	12.420			3,865		15,601,967
Pass-Through From Curators of the University of Missouri	12.420			106,304		15,601,967
Pass-Through From East Carolina University	12.420	A20-0018-S001		126,696		15,601,967
Pass-Through From Henry M. Jackson Foundation	12.420			58,530		15,601,967
Pass-Through From Johns Hopkins University	12.420			30,629		15,601,967
Pass-Through From Mcguire Research Institute, Incorporated	12.420			(1)		15,601,967
Pass-Through From Oregon Health Sciences University	12.420	1016810_VCU		224,501		15,601,967
Pass-Through From Research Incorporated	12.420	AZ 190094		12,381		15,601,967
Pass-Through From The Medical College of Wisconsin	12.420			8,055		15,601,967
Pass-Through From The University of Vermont	12.420	AWD000010965UB00000393		9,833		15,601,967
Pass-Through From Tufts University	12.420			19,458		15,601,967
Pass-Through From University of California, Los Angeles	12.420	0070 G YE219		17,333		15,601,967
Pass-Through From University of Kentucky	12.420			55,460		15,601,967
Pass-Through From University of Kentucky	12.420	3200005030-23-127				15,601,967
Pass-Through From University of Kentucky Research Foundation	12.420			146,233		15,601,967
Pass-Through From University of Maryland, Baltimore	12.420			6,832		15,601,967
Pass-Through From University of Rochester	12.420			5,990		15,601,967
Pass-Through From University of South Alabama	12.420			80,211		15,601,967
Pass-Through From University of Southern California	12.420			2,353		15,601,967
Basic Scientific Research	12.431		4,021,477		758,273	5,106,897
Basic Scientific Research	12.431	W911NF2010131/W911NF1810306	111,598		111,598	5,106,897
Pass-Through From Boston Engineering Corporation	12.431			88,781		5,106,897
Pass-Through From MELD Manufacturing Corporation	12.431			63,009		5,106,897
Pass-Through From North Carolina State University	12.431			199,449		5,106,897
Pass-Through From Pennsylvania State University	12.431			84,261		5,106,897
Pass-Through From PPG Industries, Incorporated	12.431			28,296		5,106,897
Pass-Through From Princeton University	12.431			91,204		5,106,897
Pass-Through From Regents of the University of California, Davis	12.431			53,280		5,106,897
Pass-Through From Rice University	12.431			132,866		5,106,897
Pass-Through From Scientific Systems Company Incorporated	12.431			68,500		5,106,897
Pass-Through From State of Maryland	12.431			24,072		5,106,897
Pass-Through From University of California, Los Angeles	12.431			13,095		5,106,897
Pass-Through From University of Iowa	12.431			46,917		5,106,897
Pass-Through From University of Maryland, Baltimore County	12.431			80,092		5,106,897
Basic, Applied, and Advanced Research in Science and Engineering	12.630		4,191,622		603,721	5,727,874
Basic, Applied, and Advanced Research in Science and Engineering	12.630	1832031	23,266		23,266	5,727,874
Pass-Through From Advanced Regenerative Manufacturing Institute, Incorporated	12.630			68,107		5,727,874
Pass-Through From Auburn University	12.630			20,278		5,727,874
Pass-Through From Stony Brook University	12.630			876,993		5,727,874
Pass-Through From The Trustees of The University of Pennsylvania	12.630			166,837		5,727,874
Pass-Through From University of Durham	12.630			7,359		5,727,874
Legacy Resource Management Program	12.632		49,404			390,980
Pass-Through From National Fish and Wildlife Foundation	12.632	HQ0034-16-2-0023 / 70752		341,576	5,900	390,980
Past Conflict Accounting	12.740					100,840
Pass-Through From The Ohio State University	12.740			100,840		100,840
Uniformed Services University Medical Research Projects	12.750					1,226,870
Pass-Through From Henry M. Jackson Foundation	12.750			1,158,609		1,226,870
Pass-Through From Henry M. Jackson Foundation	12.750	419600-19C67		68,261	29,512	1,226,870
Air Force Defense Research Sciences Program	12.800		4,454,456		1,255,934	6,584,066
Air Force Defense Research Sciences Program	12.800	FA9550-19-1-0066	54,596		54,596	6,584,066
Pass-Through From Ahmic Aerospace Limited Liability Company	12.800			6,409		6,584,066
Pass-Through From Alphacore, Incorporated	12.800			16,021		6,584,066
Pass-Through From Asian Office of Aerospace Research and Development	12.800			171,101		6,584,066
Pass-Through From BAE Systems NA Incorporated	12.800			6,380		6,584,066
Pass-Through From CACI International Incorporated	12.800			86,833		6,584,066
Pass-Through From Cobalt Speech & Language Incorporated	12.800			1		6,584,066
Pass-Through From Curators of the University of Missouri	12.800			173,848		6,584,066
Pass-Through From Duke University	12.800			82,394		6,584,066
Pass-Through From Infoscitex Corporation	12.800			14,675		6,584,066
Pass-Through From InnoSense Limited Liability Company	12.800			116,739		6,584,066
Pass-Through From Luna Innovations, Incorporated	12.800			144,468		6,584,066
Pass-Through From MacAulay-Brown Incorporated	12.800			25,361		6,584,066
Pass-Through From Modern Technology Solutions, Incorporated	12.800			5,564		6,584,066
Pass-Through From Princeton University	12.800			88,057		6,584,066
Pass-Through From Regents of the University of California, Irvine	12.800			3,894		6,584,066
Pass-Through From Rolls-Royce Corporation	12.800			51,329		6,584,066
Pass-Through From The Ohio State University	12.800			128,737		6,584,066
Pass-Through From The Ohio State University	12.800	SPC-1000007471 - GR130313		34,821		6,584,066
Pass-Through From The University of Texas at Austin	12.800			36,056		6,584,066

COMMONWEALTH OF VIRGINIA  
Schedule of Expenditures of Federal Awards  
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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From University of Cincinnati	12.800			783,310		6,584,066
Pass-Through From University of Illinois	12.800			65,468		6,584,066
Pass-Through From University of Miami	12.800			33,004		6,584,066
Language Grant Program	12.900		25,549			25,549
Mathematical Sciences Grants	12.901		46,284			46,284
GenCyber Grants Program	12.903		204,274		204,274	218,407
CyberSecurity Core Curriculum	12.905		889,359		47,573	1,120,977
Pass-Through From Norwich University	12.905			53,183		1,120,977
Pass-Through From Towson University	12.905	51, PROJECT: 5040561, PO:1238		111,566		1,120,977
Pass-Through From University of Missouri	12.905			2,472		1,120,977
Research and Technology Development	12.910		3,103,647		775,994	4,814,822
Pass-Through From Board of Regents of the University of Michigan	12.910			84,799		4,814,822
Pass-Through From Columbia University	12.910			188,122		4,814,822
Pass-Through From Draper Laboratories	12.910	SC001-0000001430/HR001122C0061		162,635		4,814,822
Pass-Through From Elysium Robotics	12.910			6,226		4,814,822
Pass-Through From Kryptowire Limited Liability Company	12.910			538,820		4,814,822
Pass-Through From Saaz Micro, Incorporated	12.910			40,487		4,814,822
Pass-Through From Texas A&M University	12.910			204,037		4,814,822
Pass-Through From University of Florida	12.910	SUB0003416		10,034		4,814,822
Pass-Through From University of Michigan	12.910			368,229		4,814,822
Pass-Through From University of Rochester	12.910			107,786		4,814,822
Other Assistance	12.RD	17-C-0182	(73,106)			81,822,687
		2022 National Center of Academic Excellence - George Mason University-H98230-22-1-0311-				
Other Assistance	12.RD	206043P	46,085			81,822,687
Other Assistance	12.RD	2022-22061300004	297,705			81,822,687
Other Assistance	12.RD	2022-22083100006	324,066			81,822,687
Other Assistance	12.RD	20-C-0157	298,763			81,822,687
Other Assistance	12.RD	21-1-0322	455,985			81,822,687
		5G Technology Platform for Military Base with a Resilient, Green, And Secure Electric Grid (5G-				
Other Assistance	12.RD	BASE)-450893-20002-206117P	8,743			81,822,687
Other Assistance	12.RD	7119-ARM-11/UVA	(64,394)			81,822,687
Other Assistance	12.RD	A6FHZ7LJ	266,085			81,822,687
		Academic Fellowship Program for the US Naval Observatory - TO 148-N0018917DZ027				
Other Assistance	12.RD	#N0018921F2148-205417P	102,793			81,822,687
		Academic Fellowship Program for the US Naval Observatory - TO 420-N0018917DZ027				
Other Assistance	12.RD	#N0018921F2420-205568P	263,187			81,822,687
		Academic Fellowship Program for the US Naval Observatory - TO 548-N0018917DZ027				
Other Assistance	12.RD	#N0018921F2548-205689P	118,525			81,822,687
		Academic Fellowship Program for the US Naval Observatory - TO 591-N0018917DZ027				
Other Assistance	12.RD	#N0018921F2591-205687P	51,770			81,822,687
Other Assistance	12.RD	AKFN24MW	1,777			81,822,687
		Anti-Bacterial Compounds-W81XWH19C0070-				
Other Assistance	12.RD	204768P	11,667			81,822,687
Other Assistance	12.RD	AOEQQ02W	168			81,822,687
		Applied Storm & Recovery Studies as part of the During Nearshore Event Experiment; Natural and Nature-Based Coastal Defenses: Closing the Gap on the Potential Protection from Marshes in the				
Other Assistance	12.RD	US East Coast-W912HZ1920047-204942P	14,618			81,822,687
Other Assistance	12.RD	AT-74071	23,689			81,822,687
Other Assistance	12.RD	AWD-004396.GR100696	53,746			81,822,687
Other Assistance	12.RD	BLOCKW9132T2P002425	38,730			81,822,687
		Chief Digital and AI Office Other Transactional Agreement and Public Private Partnership-				
Other Assistance	12.RD	W52P1J2294117-206072P	6,971,178		2,303,499	81,822,687
		Collaborative Capstone Projects with the Army CSISR Center Research & Technology Integration Directorate-FP00017169_SA005-206236P				
Other Assistance	12.RD		5,392			81,822,687
		Department of Defense Contract Financing/Cost and Pricing Study-FA701421A0005 -				
Other Assistance	12.RD	FA701421F0156-205803P	289,666			81,822,687
		Department of Defense Intellectual Property Assessment Study-HQ003421C0082-205715P				
Other Assistance	12.RD		97,369			81,822,687
		Determining the Threat of Detection Resistant Malaria and Arboviruses in Haiti-N6264522P2017-				
Other Assistance	12.RD	206064P	23,099		12,500	81,822,687
Other Assistance	12.RD	FA8750-19-C-0026	593,470		467,231	81,822,687
Other Assistance	12.RD	FA8750-20-C-1543	551,634			81,822,687
Other Assistance	12.RD	FP00015903_SA001	60,000			81,822,687
Other Assistance	12.RD	FP00017169_SA004	25,977			81,822,687
Other Assistance	12.RD	GG12102_PO#2352265	58,022			81,822,687
Other Assistance	12.RD	H98230-22-1-0020	56,783			81,822,687
Other Assistance	12.RD	HHM402-22-C-0019	177,650			81,822,687
		MEP Pathway Inhibitor Development-				
Other Assistance	12.RD	W81XWH22C0110-206155P	52,636			81,822,687
		MUDLAN Acceleration for Demonstrations & Deployment (MADD)-205050P/FA8750-20-C-0555				
Other Assistance	12.RD		19,691,773		17,038,207	81,822,687

COMMONWEALTH OF VIRGINIA  
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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Other Assistance	12.RD	MUDLAN Enhanced Rapid Integration for Transition (MERIT)-204606P/FA8750-18-C-0129	598,078		598,078	81,822,687
Other Assistance	12.RD	N00014-22-P-12789	44,352			81,822,687
Other Assistance	12.RD	N0016720P0285	2,136			81,822,687
Other Assistance	12.RD	N0016721P0167	8,627			81,822,687
Other Assistance	12.RD	N0016722P0053P00001	43,456			81,822,687
Other Assistance	12.RD	N0016722P0258	102,143			81,822,687
Other Assistance	12.RD	N0016723P0076	5,570			81,822,687
Other Assistance	12.RD	N00173-22-P-1201	28,275			81,822,687
Other Assistance	12.RD	N0017323P1220	63,833			81,822,687
Other Assistance	12.RD	N0017821P6665	73			81,822,687
Other Assistance	12.RD	N3239821P0009	4,411			81,822,687
Other Assistance	12.RD	N62470-19-2-4013	227,372			81,822,687
Other Assistance	12.RD	N66001-21-C-4028	1,302,386		271,362	81,822,687
Other Assistance	12.RD	N6600122C0040	172,207			81,822,687
Other Assistance	12.RD	NC3-JADC2 Integration Project (Phase 1)-FA8750-20-C-0555-205567P	57,813			81,822,687
Other Assistance	12.RD	PG2K6WZX	450,724			81,822,687
Other Assistance	12.RD	R00000082	37,231			81,822,687
Other Assistance	12.RD	Remote Emerging Disease Intelligence NET-work-33330221CF0010386-205695P	40,256			81,822,687
Other Assistance	12.RD	Spectrum Efficient Beam-Agile Interference Resilient Millimeter Wave Communications with Reconfigurable Antennas and Intelligent Surfaces- N6523622C8018-PO1301025891-206028P	350,749		134,192	81,822,687
Other Assistance	12.RD	TASK ORDER 04	464			81,822,687
Other Assistance	12.RD	UXO Site Characterization Vector Mapping of Ectoparasites and Ectoparasite-Borne Pathogens of Mongolia-N4034522P0124-206065P	29,740		21,771	81,822,687
Other Assistance	12.RD	W2LQAA-IGSA-A605I-20-DPW01	66,738			81,822,687
Other Assistance	12.RD	W50NH921C0013	886,872			81,822,687
Other Assistance	12.RD	W81XWH-19-C-0074	62,319			81,822,687
Other Assistance	12.RD	W911NF-18-C-0019	1,626,292		443,302	81,822,687
Other Assistance	12.RD	W912HQ-21-C-0063	370,718		79,071	81,822,687
Other Assistance	12.RD	W912HQ-22-C-0028	634,265		118,152	81,822,687
Other Assistance	12.RD	W912HZ-21-C-0056	973,145		285,833	81,822,687
Other Assistance	12.RD	W912HZ23C0027	6,828			81,822,687
Other Assistance	12.RD	W913E5-22-C-0001	4,840,682		3,558,207	81,822,687
Pass-Through From Advanced Materials and Devices Incorporated	12.RD	AMAD-VT-02-2022		63,016		81,822,687
Pass-Through From Advanced Technology International	12.RD	2020-480		874,860		81,822,687
Pass-Through From Advanced Technology International	12.RD	SUBCONTRACT 2018-511		87,614		81,822,687
Pass-Through From Advanced Technology International	12.RD	Wearable Ultrasound systems for Guiding Training and Recovery from Musculoskeletal Injury-MTEC-22-02-MPAI-032/001-206132P/MTEC-22-02-MPAI-032/001		319,404		81,822,687
Pass-Through From Ahmic Aerospace Limited Liability Company	12.RD	22102-SCA-001		39,944		81,822,687
Pass-Through From Ahmic Aerospace Limited Liability Company	12.RD	22105-SCA-001		15,000		81,822,687
Pass-Through From Alion Science and Technology	12.RD	DSC313303 TO 03		435		81,822,687
Pass-Through From Alion Science and Technology	12.RD	P000033147		58,347		81,822,687
Pass-Through From Alion Science and Technology	12.RD	P000033147-001		4,437		81,822,687
Pass-Through From Alion Science and Technology	12.RD	P000033147-003		30,627		81,822,687
Pass-Through From Altron Incorporated	12.RD	AT-81567		138,392		81,822,687
Pass-Through From Applied Research Associates, Incorporated	12.RD	Modeling Human-Infrastructure Interactions Following Nuclear Detonations-S-D00183-02-George Mason University-205706P/S-D00183-02-GMU		191,838	23,347	81,822,687
Pass-Through From Applied Research Associates, Incorporated	12.RD	S-D00189-15-TO-01-UVA/20000827		92,190		81,822,687
Pass-Through From Applied Research Associates, Incorporated	12.RD	S-D00189-15-TO-02-UVA Numerically Inspired Deep Neural Nets for Chemically Reacting Flows-205915P		2,438,114		81,822,687
Pass-Through From Applied Simulations, Incorporated	12.RD	108-02-21		55,813		81,822,687
Pass-Through From Assisted Management Solutions	12.RD	108-03-22		31,021		81,822,687
Pass-Through From Auburn University	12.RD	20-CIVENG-202667-VATECH		15,902		81,822,687
Pass-Through From Barron Associates, Incorporated	12.RD	568-SC01		44,947		81,822,687
Pass-Through From Barron Associates, Incorporated	12.RD	594-SC01		8,313		81,822,687
Pass-Through From Barron Associates, Incorporated	12.RD	596-SC01		20,386		81,822,687
Pass-Through From Barron Associates, Incorporated	12.RD	601-SC01		304		81,822,687
Pass-Through From Barron Associates, Incorporated	12.RD	607-SC01		74,999		81,822,687
Pass-Through From Blueforge Alliance	12.RD	Purchase Order No. 826		50,267		81,822,687
Pass-Through From Bluehalo Labs	12.RD	2547-002-2		78		81,822,687
Pass-Through From Board of Regents of the University of Michigan	12.RD	SUBK00014044/PO#3006386828		41,719		81,822,687
Pass-Through From Booz Allen Hamilton, Incorporated	12.RD	A8861/AB10438/P31242-7		1,131		81,822,687
Pass-Through From California Institute of Technology	12.RD	5547855		287,889		81,822,687
Pass-Through From Carnegie Mellon University	12.RD	1990805-460965/420088-19B68		510,422	177,392	81,822,687
Pass-Through From Carnegie Mellon University	12.RD	Blockchaining Collaborative Data Management-1990713-400180-204761P/1990713-400180 W911QX20F0106/W911QX20D0008 / 1990695-439181		64,324		81,822,687
Pass-Through From Carnegie Mellon University	12.RD	Novel circulating RNA-based markers as diagnostic biomarkers of infectious diseases-Proj #9452/Contract# 20200708-205388P/Proj		4,708		81,822,687
Pass-Through From CFD Research Corporation	12.RD	#9452/Contract# 20200708		107,764		81,822,687
Pass-Through From Christopher Reeve Foundation	12.RD	CTN18-2022(C-PY)		6,242		81,822,687



**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2023**

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From CMSoft Incorporated	12.RD	AXHA3ZW6		21,836		81,822,687
Pass-Through From Colorado State University	12.RD	G-27001-01		33,594		81,822,687
Pass-Through From Cortana Corporation	12.RD	195-21-C-0001		770,253		81,822,687
Pass-Through From Corvid Technologies	12.RD	M67854-22-C-6505		106,682		81,822,687
Pass-Through From Creare Limited Liability Company	12.RD	S753/PO# 116522		72,682		81,822,687
Pass-Through From Creare Limited Liability Company	12.RD	S792 1010274.02.002		92,871		81,822,687
Pass-Through From CUBRC	12.RD	08218510		108		81,822,687
Pass-Through From Dive Technologies Incorporated	12.RD	A2WUOGJR		35,955		81,822,687
Pass-Through From Duke University	12.RD	313-000045		4,000		81,822,687
Pass-Through From Duke University	12.RD	313-0874		299		81,822,687
Pass-Through From Dynetics Incorporated	12.RD	S8000097		157,288		81,822,687
Pass-Through From Elder Research Incorporated	12.RD	PYYBPOQL		3,163		81,822,687
Pass-Through From Emory University	12.RD	A758246		19,046		81,822,687
Pass-Through From ENSCO Incorporated	12.RD	G27451-3943 TO 71		40,506		81,822,687
Pass-Through From Environmental Research Group Limited Liability Company	12.RD	AXPC6GQF		10,437		81,822,687
Pass-Through From Epitome Research and Innovations Incorporated	12.RD	06172019VT		477		81,822,687
Pass-Through From Epitome Research and Innovations Incorporated	12.RD	A55NU7TM		13,520		81,822,687
Pass-Through From FIRST RF Corporation	12.RD	205894P/T27110	Multiband Equipment for Spectrum Agility Small Business Technology Transfer Phase 2-T27110-	169,267		81,822,687
Pass-Through From Flatter, Incorporated	12.RD	NDU18-UVA-01 - Amendment 0401		21,228		81,822,687
Pass-Through From Flatter, Incorporated	12.RD	NDU18-UVA-01 AWD-000847		1,342		81,822,687
Pass-Through From Flatter, Incorporated	12.RD	NDU18-UVA-01 AWD-003252		16,500		81,822,687
Pass-Through From Galois Incorporated	12.RD	205967P/2022-015	George Mason University ACT Year 2-2022-015-	14,125		81,822,687
Pass-Through From Gemini Technical Solutions Jv, Limited Liability Company	12.RD	FOR-17-021 CLIN 0002/0003		100,060		81,822,687
Pass-Through From General Electric Company	12.RD	401169206		242,761		81,822,687
Pass-Through From Geometric Data Analytics Incorporated	12.RD	HR00112290076		115,234		81,822,687
Pass-Through From Georgia Institute of Technology	12.RD	D8736-52		2,434		81,822,687
Pass-Through From Gibbs & Cox Incorporated	12.RD	P010287987		17,792		81,822,687
Pass-Through From Global Engineering and Materials Incorporated	12.RD	ANCM3DTC		77,440		81,822,687
Pass-Through From Global Engineering and Materials Incorporated	12.RD	N68335-22-F-0249		130,244		81,822,687
Pass-Through From Graf Research Corporation	12.RD	A2QDTLWD		50,177		81,822,687
Pass-Through From Griffiths Institute	12.RD	SA10012022030485/419890-19076		432,903	23,714	81,822,687
Pass-Through From GXM Consulting Limited Liability Company	12.RD	#418-UVA-0039 / TO #005		3,542		81,822,687
Pass-Through From GXM Consulting Limited Liability Company	12.RD	418-UVA-0039/TO#07		56,731		81,822,687
Pass-Through From HeetShield Incorporated	12.RD	ALBTMTQU		39,695		81,822,687
Pass-Through From High Side Technology, Limited Liability Company	12.RD	205683P/N00164-21-9-J001-003	Standardized High Level Data Fusion System Architecture for Counter Unmanned Aerial Systems -N00164-21-9-J001-003-	93,586		81,822,687
Pass-Through From Innovative Defense Technologies Limited Liability Company	12.RD	VPU0000001-HQ086021C7146		237,751		81,822,687
Pass-Through From Innoveering, Limited Liability Company	12.RD	STR Contract FA8650-16-C-2715		60,017		81,822,687
Pass-Through From Intelligent Fiber-Optic Systems	12.RD	AO4NWBHQ		73,921		81,822,687
Pass-Through From Intelligent Fusion Technology, Incorporated	12.RD	205827P/IFT089-01	Explainable and Transparent Machine Learning for Autonomous Decision Making (EXTRA)-IFT089-01-	222,313		81,822,687
Pass-Through From Iowa State University	12.RD	025808A		95,789		81,822,687
Pass-Through From Johns Hopkins University	12.RD	W81XWH-19-1-0796		12,768		81,822,687
Pass-Through From Johns Hopkins University Applied Physics Laboratory	12.RD	172782		46,077		81,822,687
Pass-Through From Karagozian and Case Incorporated	12.RD	VT200565.000		23		81,822,687
Pass-Through From Karagozian and Case Incorporated	12.RD	VT210737.000		7,062		81,822,687
Pass-Through From KBRwyle	12.RD	P000055413		17,909		81,822,687
Pass-Through From Knowledge Based Systems, Incorporated	12.RD	205387P/Agreement	Cyber Knowledge Management for Weapon Systems / Phase II-Agreement-	143,898		81,822,687
Pass-Through From Kryptowire Limited Liability Company	12.RD	205364P/HR001120C0154-GMU01	EPIC SWaP: Energy-Preserving IoT Cryptography for Small Weight and Power Devices- HR001120C0154-GMU01-	419,841		81,822,687
Pass-Through From Leidos Incorporated	12.RD	P010235168-204998P/P010235168	Low Altitude Nuclear Explosion Prototype-	71,768		81,822,687
Pass-Through From LinQuest Corporation	12.RD	205545P/10060.2019.036	AI and Advanced Analytics for SAFE-SIM-	598,911	260,428	81,822,687
Pass-Through From Lockheed Martin Corporation	12.RD	FA8750-20-C-0507/PO#4104600965		483,447		81,822,687
Pass-Through From Luna Innovations, Incorporated	12.RD	3349-ARM-25+UVA		48,103		81,822,687
Pass-Through From Luna Innovations, Incorporated	12.RD	3437-ARF-25+VT		46,971		81,822,687
Pass-Through From Luna Innovations, Incorporated	12.RD	3614-NVY-2T/UVA		88,406		81,822,687
Pass-Through From Luna Innovations, Incorporated	12.RD	3632-AFR-25/UVA		70,691		81,822,687
Pass-Through From Luna Innovations, Incorporated	12.RD	3665-AFR-25/VT		5,953		81,822,687
Pass-Through From Luna Innovations, Incorporated	12.RD	3706-NVY-25/UVA		5,573		81,822,687
Pass-Through From Luna Innovations, Incorporated	12.RD	3849-NVY-15/VT		1,044		81,822,687
Pass-Through From Luna Innovations, Incorporated	12.RD	7008-NVY-15/VT		21,362		81,822,687
Pass-Through From Luna Innovations, Incorporated	12.RD	7034DHA-1S/UVA		20,071		81,822,687
Pass-Through From Luna Labs USA Limited Liability Company	12.RD	3732-NVY-25/VT		21,951		81,822,687
Pass-Through From Luna Labs USA Limited Liability Company	12.RD	3799-NVY-2T/VT		158,458		81,822,687
Pass-Through From Luna Labs USA Limited Liability Company	12.RD	3849-NVY-25/VT		94,327		81,822,687
Pass-Through From Lynntech, Incorporated	12.RD	ARM-2208		60,412		81,822,687
Pass-Through From M4 Engineering Incorporated	12.RD	ACIQFRG		134,546		81,822,687
Pass-Through From M4 Engineering Incorporated	12.RD	ANJRMZR2		13,017		81,822,687
Pass-Through From Marstel-Day Limited Liability Company	12.RD	MSA-17-0017-VT_CMI_TO 08		8,485		81,822,687
Pass-Through From Marstel-Day Limited Liability Company	12.RD	TASK ORDER 3		13,550		81,822,687
Pass-Through From Massachusetts Institute of Technology	12.RD	7000568191		12,043		81,822,687
Pass-Through From Massachusetts Institute of Technology	12.RD	PO#7000497588_CO08		194,765		81,822,687

COMMONWEALTH OF VIRGINIA  
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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From Mercury Systems Incorporated	12.RD	PO91402714		18,860		81,822,687
Pass-Through From Metal Improvement Company, Limited Liability Company	12.RD	Cracks initiation/propagation study for Propulsion Shaft Materials subjected to Laser Shock Peening-10183-205863P/10183		24,612		81,822,687
Pass-Through From Metal Improvement Company, Limited Liability Company	12.RD	Surface Integrity and Micro indentation Study of Propulsion Shaft Materials subjected to Laser Shock Peening-9730C-205527P/9730C		19,414		81,822,687
Pass-Through From Metal Improvement Company, Limited Liability Company	12.RD	Surface Integrity and Tribological Study of Propulsion Shaft Materials Subjected to Advanced Surface Strengthening Treatments-PO10463-206194P/PO10463		1,934		81,822,687
Pass-Through From Metron Incorporated	12.RD	Small Business Technology Transfer Phase II Topic N19A-T017 - Predictive Graph Convolutional Networks-6H43-GMU-205470P/6H43-GMU US CYBER COMMAND Operations & Maintenance Support-02172023-GMU MSG-SUBK-2023-0001-206251P		34,610		81,822,687
Pass-Through From Mission Solutions Group Incorporated	12.RD	US CYBER COMMAND Operations & Maintenance Support-6162022-GMU MSG-SUBK-2022-0001-205928P		3,215,221	3,215,221	81,822,687
Pass-Through From Mission Solutions Group Incorporated	12.RD	HQ003422F0033/TO 80		2,640,730	1,972,549	81,822,687
Pass-Through From MPF Federal Limited Liability Company	12.RD	AR1-00030		4,968		81,822,687
Pass-Through From NanoSonic Incorporated	12.RD	AR2-00070		6,127		81,822,687
Pass-Through From NanoSonic Incorporated	12.RD	AR2-0008		85,166		81,822,687
Pass-Through From NanoSonic Incorporated	12.RD	CB1-0018		15,877		81,822,687
Pass-Through From NanoSonic Incorporated	12.RD	DA2-0019		27,890		81,822,687
Pass-Through From NanoSonic Incorporated	12.RD	DH1-0099		22,323		81,822,687
Pass-Through From NanoSonic Incorporated	12.RD	DL1-0009		299		81,822,687
Pass-Through From NanoSonic Incorporated	12.RD	DL2-0008		217		81,822,687
Pass-Through From NanoSonic Incorporated	12.RD	DL2-0060		69,699		81,822,687
Pass-Through From NanoSonic Incorporated	12.RD	DL2-C0053		2,683		81,822,687
Pass-Through From NanoSonic Incorporated	12.RD	NV2-0262		21,590		81,822,687
Pass-Through From NanoSonic Incorporated	12.RD	NV2-0296		103,360		81,822,687
Pass-Through From NanoSonic Incorporated	12.RD	Integrated Photonics for Sustained Operations-		28,813		81,822,687
Pass-Through From National Center for Manufacturing Sciences	12.RD	2022141-142232-206240P/2022141-142232		97,343		81,822,687
Pass-Through From National Center for the Advancement of STEM Education	12.RD	W15QKN-20-1-1000		2,748		81,822,687
Pass-Through From National Security Innovations Incorporated	12.RD	Department of Defense-SMA Strategic Outcomes-SMA-AGC-GMU-205290P/SMA-AGC-GMU		79,274		81,822,687
Pass-Through From Nexcelta Incorporated	12.RD	MDA-T004-VT01		28,879		81,822,687
Pass-Through From Northrop Grumman Corporation	12.RD	3022100053		29,854		81,822,687
Pass-Through From Northrop Grumman Corporation	12.RD	5000326684		80,062		81,822,687
Pass-Through From Northrop Grumman Corporation	12.RD	5300052933		89,678		81,822,687
Pass-Through From Northrop Grumman Corporation	12.RD	PO 5300031434		1,685,464		81,822,687
Pass-Through From Norwich University	12.RD	22341-R5015		62,904		81,822,687
Pass-Through From Norwich University	12.RD	22342-R5015		1,537,040		81,822,687
Pass-Through From Old Dominion University Research Foundation	12.RD	22-214-100938-010		25,000		81,822,687
Pass-Through From Ozark Integrated Circuits	12.RD	W31P4Q-21-C-0012-VT01		60,875		81,822,687
Pass-Through From Parabon NanoLabs Incorporated	12.RD	Origami Antibodies for Threat Sensing Small Business Innovation Research Sequential Phase II - AA3-200200828-MASON-051-AA3-SEQ-SB		58,296		81,822,687
Pass-Through From Peraton Incorporated	12.RD	PO-0039727/420146-19B68		322,746	149,892	81,822,687
Pass-Through From Peraton Incorporated	12.RD	PO-0048436		42,557		81,822,687
Pass-Through From Peraton Labs	12.RD	PO-0019391		2,120		81,822,687
Pass-Through From Peraton Labs	12.RD	PO-0023005		87,307		81,822,687
Pass-Through From PPG Industries Incorporated	12.RD	PO F2D104260		579		81,822,687
Pass-Through From Praxis Environmental Tech Incorporated	12.RD	EST-.001-19-02		13,226		81,822,687
Pass-Through From President And Fellows of Harvard College	12.RD	124292-5116077		216,146		81,822,687
Pass-Through From Quintessent Incorporated	12.RD	Bowers_Patronus_Phase1		20,987		81,822,687
Pass-Through From Raytheon Systems	12.RD	Anytime Reasoning and Analysis for Kill-Web Negotiation and Instantiation across Domains - 90072/ PO 4201999735-204780P/90072/ PO 4201999735		3,897		81,822,687
Pass-Through From ResilienX	12.RD	AT-79827		864		81,822,687
Pass-Through From Rhein Tech Laboratories Incorporated	12.RD	Integrated Multi-Sensor Life Detection System - 2021125-205703P/2021125		70,015		81,822,687
Pass-Through From Rolls-Royce Corporation	12.RD	PO 5100003972		1,117		81,822,687
Pass-Through From Rolls-Royce Corporation	12.RD	21-UVA-36/PO8000-00424013		13,704		81,822,687
Pass-Through From Rolls-Royce Corporation	12.RD	PO 5100003579		41,588		81,822,687
Pass-Through From Sabre Systems Incorporated	12.RD	MPO-22-006 3001.007.00		40,927		81,822,687
Pass-Through From Sabre Systems Incorporated	12.RD	PO22-00064		64,265		81,822,687
Pass-Through From Science Applications International Corporation	12.RD	P010255044		52,026		81,822,687
Pass-Through From Semiconductor Research Corporation	12.RD	2018-JU-2780		4,249,879	3,385,436	81,822,687
Pass-Through From Shared Spectrum Company	12.RD	ADS-Bsec Distributed Key Management for UAM Networks-2022-03-205966P/2022-03		60,980		81,822,687
Pass-Through From Siemens	12.RD	235-04 PO # 9707566206		11,296		81,822,687
Pass-Through From Sivananthan Laboratories Incorporated	12.RD	Research, Development, Test and Evaluation, Air Force - 0961-21-VCU-0002/0961-21-VCU-0002		110,074		81,822,687
Pass-Through From Southwest Research Institute	12.RD	L99044R1		403,910		81,822,687
Pass-Through From SPEAR Labs Limited Liability Company	12.RD	ATT2QM3C		34,395		81,822,687
Pass-Through From State of Maryland	12.RD	Artificial Intelligence Engineering Seedlings-104762-Q3587202-205796P/104762-Q3587202		27,630		81,822,687

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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From Steel Founders Society of America	12.RD	SPI015		29,588		81,822,687
Pass-Through From Stevens Institute of Technology	12.RD	2022 NSWG 801 Electronic Operations Manual for Submersible Maritime Platform ("Everything Table")-2103339-17-206184P/2103339-17		648		81,822,687
Pass-Through From Stevens Institute of Technology	12.RD	2022 SOFSA 05 Efficient Warehouse-2103339-30-206293P/2103339-30		1,958		81,822,687
Pass-Through From Stevens Institute of Technology	12.RD	2102903-02		14,417		81,822,687
Pass-Through From Stevens Institute of Technology	12.RD	2103138-03		19		81,822,687
Pass-Through From Stevens Institute of Technology	12.RD	2103207-01		33,011		81,822,687
Pass-Through From Stevens Institute of Technology	12.RD	2103221-10		5,674		81,822,687
Pass-Through From Stevens Institute of Technology	12.RD	2103221-14		59,978		81,822,687
Pass-Through From Stevens Institute of Technology	12.RD	2103221-15		3,917		81,822,687
Pass-Through From Stevens Institute of Technology	12.RD	2103221-21		100,000		81,822,687
Pass-Through From Stevens Institute of Technology	12.RD	2103256-01		160,249		81,822,687
Pass-Through From Stevens Institute of Technology	12.RD	2103257-06		102,817		81,822,687
Pass-Through From Stevens Institute of Technology	12.RD	2103257-14/420312-19B68		200,468	81,123	81,822,687
Pass-Through From Stevens Institute of Technology	12.RD	2103267-01		274,310		81,822,687
Pass-Through From Stevens Institute of Technology	12.RD	2103357-02		13,114		81,822,687
Pass-Through From Stevens Institute of Technology	12.RD	2103373-02		344,751		81,822,687
Pass-Through From Stevens Institute of Technology	12.RD	2103388-01		346,318		81,822,687
Pass-Through From Stevens Institute of Technology	12.RD	2103399-03/420132-19B68		810,696	306,573	81,822,687
Pass-Through From Stevens Institute of Technology	12.RD	2103409-01		115,317		81,822,687
Pass-Through From Stevens Institute of Technology	12.RD	2103417-03		283,086		81,822,687
Pass-Through From Stevens Institute of Technology	12.RD	2103434-01		44,992		81,822,687
Pass-Through From Stevens Institute of Technology	12.RD	Acquisition Innovation Research Center Game Theory Application to Department of Defense Intellectual Property Transactions Project-2103257-12-206122P/2103257-12		218,298		81,822,687
Pass-Through From Stevens Institute of Technology	12.RD	Holistic Assurance Framework: Fast Time Emergent Scenario Simulation (FTES)-2103221-02-205862P/2103221-02		48,819		81,822,687
Pass-Through From Stevens Institute of Technology	12.RD	Q003419D0003/HQ003421F0304 / 2103207-01/419725-19B68		782,870	601,280	81,822,687
Pass-Through From Stevens Institute of Technology	12.RD	WRT-1058		51,159		81,822,687
Pass-Through From Systems and Technology Research	12.RD	2022-0012		461,491		81,822,687
Pass-Through From Systems Engineering Incorporated	12.RD	SEI-VA-TECH-FA8750-22-C-0105		1,073		81,822,687
Pass-Through From Systems Engineering Research Center	12.RD	2103140-18		32		81,822,687
Pass-Through From Technology Service Corporation	12.RD	PO20230156		95,704		81,822,687
Pass-Through From Techsburg Incorporated	12.RD	18209		1,000		81,822,687
Pass-Through From Techsburg Incorporated	12.RD	AUSMQ053G		110,732		81,822,687
Pass-Through From Teledyne Scientific & Imaging Limited Liability Company	12.RD	Geometries of Learning -PO00168826-205875P/PO00168826		124,886		81,822,687
Pass-Through From Texas A&M Engineering Experiment Station	12.RD	M2200277		336,533	102,774	81,822,687
Pass-Through From Texas A&M Engineering Experiment Station	12.RD	M2201560		268,688	87,183	81,822,687
Pass-Through From Texas A&M Engineering Experiment Station	12.RD	M2201832		258,784	5,628	81,822,687
Pass-Through From Texas Engineering Experiment Station	12.RD	M2200590		75,653		81,822,687
Pass-Through From The Geneva Foundation	12.RD	S-10757-01		129,275		81,822,687
Pass-Through From The Medical College of Wisconsin, Incorporated	12.RD	Salzar_MTEC_MCW/PO#6225143		629,964		81,822,687
Pass-Through From The MITRE Corporation	12.RD	TO#1165691		31,389		81,822,687
Pass-Through From The Pennsylvania State University	12.RD	5002309-DTRA		24,067		81,822,687
Pass-Through From The Research Foundation for the State University of New York	12.RD	1170861/92514		167,651		81,822,687
Pass-Through From The Trustees of The University of Pennsylvania	12.RD	574173/PO 4175612		105,397		81,822,687
Pass-Through From Third Floor Materials, Incorporated	12.RD	THIRD FLOOR MATERIALS_HOPKINS_EN-MAE-Optical limiter based o		103,036		81,822,687
Pass-Through From Trenchant Analytics Limited Liability Company	12.RD	Design and deliver a 20 high-school student pilot of a summer, hands-on experience leveraging IBM AI Kits to build basic supporting technical skills, knowledge, and abilities in AI and understanding of AI's ethical and social impact. -NA-206242P/NA		59,423		81,822,687
Pass-Through From Trusted Science and Technology Incorporated	12.RD	AT-83331		71,159		81,822,687
Pass-Through From TrustPoint Incorporated	12.RD	AASDV3GG		95,612		81,822,687
Pass-Through From Twingleaf Limited Liability Company	12.RD	Open environment nuclear quadrupole magnetic resonance detection-2023-04A-206309P/2023-04A		115		81,822,687
Pass-Through From UES, Incorporated	12.RD	S-168-1X5-001		77,273		81,822,687
Pass-Through From UES, Incorporated	12.RD	S-208-001-001		32,222		81,822,687
Pass-Through From Uncharted Software	12.RD	AT-82633		137,262		81,822,687
Pass-Through From Universal Technology Corporation	12.RD	PO30-00314		125,825		81,822,687
Pass-Through From University of Florida	12.RD	201701142		4,951		81,822,687
Pass-Through From University of Nevada Reno	12.RD	UNR-22-17		49,152		81,822,687
Pass-Through From University of Puerto Rico	12.RD	Control, Optimization and transmission problems for nonlocal PDEs-2020-003-205296P/2020-003		2,518		81,822,687
Pass-Through From University of Southern California	12.RD	Economic Viability, Resilience, and Sustainability of Logistics Systems in Post-Conflict Zones-141252276-205474P/141252276		61,364		81,822,687
Pass-Through From University of Southern California	12.RD	SUBAWARD109595960		233,965		81,822,687
Pass-Through From University of Washington	12.RD	PO NO. BPO51878		95,034		81,822,687
Pass-Through From University Technical Services	12.RD	RF-AIDE-8055		235,462		81,822,687
Pass-Through From University Technical Services	12.RD	UTS-8057-23		7,490		81,822,687
Pass-Through From Vanderbilt University	12.RD	UNIV61656		31,926		81,822,687
Pass-Through From VECTARE Limited Liability Company	12.RD	Time Series Analysis of Internet of Things-1237-02-242-206200P/1237-02-242		47,200		81,822,687

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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
		Time Series Analysis-1237-00-237-205789P/1237-				
Pass-Through From VECTARE Limited Liability Company	12.RD	00-237		136,514		81,822,687
Pass-Through From Viasat, Incorporated	12.RD	4179547		28,385		81,822,687
Pass-Through From Virginia Tech Applied Research Corporation	12.RD	2021-0009/1118-001		15,987		81,822,687
Pass-Through From Virginia Tech Applied Research Corporation	12.RD	TASK ORDER #0032		113,878		81,822,687
Pass-Through From Virginia Tech Applied Research Corporation	12.RD	TASK ORDER #0033		97,223		81,822,687
Pass-Through From Virginia Tech Applied Research Corporation	12.RD	TASK ORDER #0035		35,072		81,822,687
Pass-Through From Virginia Tech Applied Research Corporation	12.RD	TASK ORDER #0036		86,926		81,822,687
		Vector Mapping of Ticks and Tick-Borne Pathogens of Mongolia-SC-N6264518D5058-GMU-				
Pass-Through From Vysnova Partners Incorporated	12.RD	004-206051P/SC-N6264518D5058-GMU- 004		44,166		81,822,687
Total Non-Stimulus			102,885,113	52,166,662	46,415,755	
Total Research and Development			102,885,113	52,166,662	46,415,755	
Total U.S. DEPARTMENT OF DEFENSE			173,851,477	56,411,984	48,736,457	
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
Non-Stimulus:						
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii						
Entitlement Grants in Hawaii	14.228		33,864,260		32,883,339	33,864,260
Emergency Solutions Grant Program	14.231		14,865,054		14,182,345	14,865,054
Supportive Housing Program	14.235		151,159		151,159	151,159
Home Investment Partnerships Program	14.239		6,397,798		5,995,307	6,397,798
Housing Opportunities for Persons with AIDS	14.241		1,434,718		1,388,484	1,434,718
Continuum of Care Program	14.267		131,168		131,168	131,168
Housing Trust Fund	14.275		1,842,298		1,600,000	1,842,298
Youth Homelessness Demonstration Program	14.276		110,446		95,384	110,446
Fair Housing Assistance Program State and Local	14.401		404,172			404,172
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900		1,052,729		962,211	1,052,729
Total Non-Stimulus			60,253,802	-	57,389,397	
Total Excluding Clusters Identified Below			60,253,802	-	57,389,397	
CDBG Disaster Recovery Grants Cluster:						
National Disaster Resilience Competition	14.272		19,503,484		19,293,988	19,503,484
Total CDBG Disaster Recovery Grants Cluster			19,503,484	-	19,293,988	19,503,484
CDBG Entitlement Grants Cluster:						
Community Development Block Grants/Entitlement Grants	14.218		4,349			15,572
Pass-Through From City of Harrisonburg	14.218	23CDBG07		6,874		15,572
Pass-Through From Richmond City	14.218	RICHMOND CITY CDBG		4,349		15,572
Total CDBG Entitlement Grants Cluster			4,349	11,223	-	15,572
Research and Development:						
Non-Stimulus:						
General Research and Technology Activity						
Pass-Through From University of Maryland	14.506	118009-Q1819301		3,000		3,000
Healthy Homes Technical Studies Grants	14.906		124,446			124,446
Total Non-Stimulus			124,446	3,000	-	
Total Research and Development			124,446	3,000	-	
Total U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			79,886,081	14,223	76,683,385	
U.S. DEPARTMENT OF THE INTERIOR						
Non-Stimulus:						
Indian Economic Development						
Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	15.032		157,023			157,023
Abandoned Mine Land Reclamation (AMLR)	15.250		3,294,398		3,294,398	3,294,398
Marine Minerals Activities	15.252		10,147,949		10,147,949	10,147,949
Fish and Wildlife Management Assistance	15.424		124,744		124,744	221,834
Coastal Wetlands Planning, Protection and Restoration	15.608		32,286			60,124
Pass-Through From Ducks Unlimited	15.614	NAWCA/F21AP01196	2,000,000	1,988,250		3,988,250
Cooperative Endangered Species Conservation Fund	15.615		109,869		680	128,966
Clean Vessel Act	15.616	CLEAN VESSEL ACT	234,074		167,384	234,074
Sportfishing and Boating Safety Act	15.622	CHESAPEAKE BOAT BASIN	500,581		500,446	500,581
Multistate Conservation Grant	15.628		51,428			55,138
State Wildlife Grants	15.634		1,378,519			1,639,014
National Wildlife Refuge System Enhancements	15.654		13,820			73,830
Endangered Species Recovery Implementation	15.657		84,147			337,935
NFWF-USFWS Conservation Partnership	15.663		5,355			249,435
Pass-Through From The Nature Conservancy	15.663			37,903		249,435
U.S. Geological Survey Research and Data Collection	15.808		40,367		40,367	515,080
National Land Remote Sensing Education Outreach and Research						
Pass-Through From AmericaView Incorporated	15.815			29,702		29,702
Historic Preservation Fund Grants-In-Aid	15.904		1,130,697		299,131	1,130,697
Outdoor Recreation Acquisition, Development and Planning	15.916		566,569		566,569	566,569
Battlefield Land Acquisition Grants	15.928		6,200,821		6,200,821	6,200,821
Youth and Veteran Organizations Conservation Activities	15.931		14,216			14,216
Preservation of Historic Structures on the Campuses of Historically Black Colleges and Universities (HBCUs)	15.932		51,941			51,941
Cooperative Research and Training Programs – Resources of the National Park System	15.945		17,310			1,835,300
Pass-Through From University of North Carolina at Chapel Hill	15.945			96,127		1,835,300
Cultural Resources Management	15.946					10,193
Pass-Through From Organization of American Historians	15.946			8,927		10,193
Pass-Through From Parliament Limited Liability Company	15.946	Contract #140P2122C0033		1,266		10,193
Emergency Supplemental Historic Preservation Fund	15.957		819,338		480,778	819,338

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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Other Assistance	15.U01	Fish and Wildlife Adaptation Fellowship Program- G18AC00356-204667P				2,162
Total Non-Stimulus			2,162			2,162
Total Excluding Clusters Identified Below			26,977,615	2,162,175	21,823,267	
			26,977,615	2,162,175	21,823,267	
Fish and Wildlife Cluster:						
Sport Fish Restoration	15.605		4,986,276			4,986,446
Pass-Through From University of Maryland	15.605	99328-Z9536201		170		4,986,446
Wildlife Restoration and Basic Hunter Education	15.611		8,677,885			8,733,892
Pass-Through From North Carolina Wildlife Resources Commission	15.611			10,000		8,733,892
Pass-Through From Ohio Department of Natural Resources	15.611			46,007		8,733,892
Enhanced Hunter Education and Safety	15.626		76,204			76,204
Total Fish and Wildlife Cluster			13,740,365	56,177	-	13,796,542
Research and Development:						
Non-Stimulus:						
Science and Technology Projects Related to Coal Mining and Reclamation	15.255		12,511			12,511
Bureau of Ocean Energy Management (BOEM) Environmental Studies (ES)	15.423					21,417
Pass-Through From Rutgers University	15.423	M19AC00016		21,417		21,417
Marine Minerals Activities	15.424					221,834
Pass-Through From University of Louisiana	15.424	M19AC00015/330177-03		97,090		221,834
Water Desalination Research and Development	15.506		180,368			180,368
Fish and Wildlife Management Assistance	15.608					60,124
Pass-Through From Maryland Department of Natural Resources	15.608			26,965		60,124
Pass-Through From State of Maryland	15.608			873		60,124
Cooperative Endangered Species Conservation Fund	15.615		19,097			128,966
Multistate Conservation Grant	15.628					55,138
Pass-Through From Association of Fish and Wildlife Agencies	15.628			3,710		55,138
Partners for Fish and Wildlife	15.631					22,234
Pass-Through From Wildlife Management Institute	15.631	GSA00143		22,234		22,234
State Wildlife Grants	15.634		120,105			1,639,014
State Wildlife Grants	15.634	F21AP030818-1/EP3372568	104,269		104,269	1,639,014
Pass-Through From Alabama Dept of Conservation & Natural Resources	15.634	FP00017042		6,407		1,639,014
Pass-Through From Georgia Wildlife Resources Division	15.634			28,542		1,639,014
Pass-Through From Texas Parks and Wildlife Department	15.634	F19AF01018		1,172		1,639,014
National Wildlife Refuge System Enhancements	15.654		15,668			73,830
Pass-Through From University of Texas Rio Grande Valley	15.654			44,342		73,830
Endangered Species Recovery Implementation	15.657		253,788			337,935
Natural Resource Damage Assessment and Restoration	15.658		69,470			69,470
NFWF-USFWS Conservation Partnership	15.663					249,435
Pass-Through From National Fish and Wildlife Foundation	15.663	419630-19E84 / 419630-19E85		206,177	57,683	249,435
Fish and Wildlife Coordination and Assistance	15.664		710			100,049
Pass-Through From The Conservation Fund	15.664			99,339		100,049
Cooperative Ecosystem Studies Units	15.678		1,789,135			1,789,135
White-nose Syndrome National Response Implementation	15.684		82,183		15,326	82,183
Assistance to State Water Resources Research Institutes	15.805		290,937			357,612
Pass-Through From Kansas State University	15.805			66,675		357,612
Earthquake Hazards Program Assistance	15.807		3,342			3,342
U.S. Geological Survey Research and Data Collection	15.808		474,713			515,800
National Cooperative Geologic Mapping	15.810		568,423		506,087	568,423
Cooperative Research Units	15.812		432,028			484,485
Native American Graves Protection and Repatriation Act	15.922		6,541			6,541
Natural Resource Stewardship	15.944		32,017			32,017
Cooperative Research and Training Programs – Resources of the National Park System	15.945		1,721,863		208,779	1,835,300
National Park Service Conservation, Protection, Outreach, and Education	15.954		25,830			25,830
Other Assistance	15.RD	140D0421P0126	9,150			285,709
Other Assistance	15.RD	140G0121P0096	16,707			285,709
Other Assistance	15.RD	Conservation genetics of the endangered Kemp's ridley sea turtle-205604	2,025			285,709
Other Assistance	15.RD	Fish and Wildlife Adaptation Fellowship Program- G18AC00356-204667P	15,325			285,709
Other Assistance	15.RD	Friedersdorf_IPA_2022	239,616			285,709
Pass-Through From VT Research Contracting Services Limited Liability Company	15.RD	TASK ORDER #002- AWKLO6J7		2,886		285,709
Total Non-Stimulus			6,485,821	627,829	892,144	
Stimulus:						
Cooperative Research Units	15.812	COVID-19	52,457			484,485
Total Stimulus			52,457			
Total Research and Development			6,538,278	627,829	892,144	
Total U.S. DEPARTMENT OF THE INTERIOR			47,256,258	2,846,181	22,715,411	
U.S. DEPARTMENT OF JUSTICE						
Non-Stimulus:						
Law Enforcement Assistance Narcotics and Dangerous Drugs Training	16.004		133,216			133,216
Sexual Assault Services Formula Program	16.017		18,531			544,568
		22-I31245P21,22-H31235P21,23-I31235P22,23-I31245P22,22-M22265P21,22-B86205P21,22-M22165P21,22-M22125P21,22-B86165P21,22-L22155P21,22-K26315P21,22-M22085P21,22-L23305P21,22-B86225P21,22-K27715P21,22-B86145P21,22-B86185P21,22-M21195P21,22-B86215P21,22-L2329				
Sexual Assault Services Formula Program	16.017	B86215P21,22-L2329	526,037		526,037	544,568

COMMONWEALTH OF VIRGINIA  
 Schedule of Expenditures of Federal Awards  
 For the Fiscal Year Ended June 30, 2023

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Office on Violence Against Women Special Projects	16.029		62,969			62,969
Community-Based Violence Prevention Program	16.123		114,781			114,781
Services for Trafficking Victims	16.320		245,660			245,660
Services for Trafficking Victims	16.320	120695 / 116744	19,011		19,011	776,028
		21-A8691MV20,21-A8692MV20,21-A8693MV20,21-A8687MV20,21-A8689MV20,21-A8690MV20				
Services for Trafficking Victims	16.320	A8690MV20	511,357		511,357	776,028
Antiterrorism Emergency Reserve	16.321		68,472			4,085,784
Antiterrorism Emergency Reserve	16.321	495451,504190,494939	4,017,312		4,017,312	4,085,784
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	16.525		127,977			127,977
Juvenile Justice and Delinquency Prevention	16.540		236,812			893,478
		9657,9041,21-A5011J117,10189,9310,20-A4945J116,21-A5007J117,21-A5014J117,21-A5003J117,493483,10706,9450,21-A5016J117,11926,493291,489868,9177,503005,21-A5008J117,493422				
Juvenile Justice and Delinquency Prevention	16.540	1-A5008J117,493422	656,666		656,666	893,478
Missing Children's Assistance	16.543		457,641			457,641
Youth Gang Prevention	16.544		475,197			475,197
State Justice Statistics Program for Statistical Analysis Centers	16.550		4,974			4,974
Crime Victim Assistance	16.575		7,199,439		3,882,802	48,546,957
		22-O0992VW19,22-O1027VW19,22-O1173VW19,22-O1108VW19,22-O1281VW19,22-O1240VW19,22-O1225VW19,22-O1193VW19,22-O1625VW19,22-O1466VW19,22-O1142VW19,22-O1114VW19,22-O1616VW19,22-O1105VW19,22-O1069VW19,22-O1002VW19,22-O1217VW19,22-O1082VW19,22-O1112VW19,22-O1041				
Crime Victim Assistance	16.575	O1082VW19,22-O1112VW19,22-O1041	41,347,518		41,347,518	48,546,957
Crime Victim Compensation	16.576		2,051,000			2,051,000
Crime Victim Assistance/Discretionary Grants	16.582		94,260			94,267
Treatment Court Discretionary Grant Program	16.585		47,792			47,792
Violence Against Women Formula Grants	16.588		613,903			3,346,303
		22-Z9342VA21,22-U3153VA21,22-W3520VA21,22-S4438VA21,22-Z9333VA21,22-Y9836VA21,22-Z9360VA21,22-W3523VA21,22-Y9826VA21,22-Z9389VA21,22-W3496VA21,22-Y9848VA21,22-Z9228VA21,22-R4705VA21,22-Z9393VA21,22-R4704VA21,22-G3242VA21,22-Z9215VA21,22-Y9831VA21,22-S4439				
Violence Against Women Formula Grants	16.588	Y9831VA21,22-S4439	2,732,400		2,732,400	3,346,303
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590		143,616			308,495
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	20-A4963JR19,20-A4964JR19,20-A4965JR19	164,879		164,879	308,495
Residential Substance Abuse Treatment for State Prisoners	16.593		129,318			639,582
		22-A8699RS19,22-B5000RS19,22-B5001RS19,22-A8702RS19,496848,496744,496998,497304,21-C4539RS18,22-B4998RS19,495277,495522,22-A8700RS19				
Residential Substance Abuse Treatment for State Prisoners	16.593	A8700RS19	510,264		510,264	639,582
Corrections Training and Staff Development	16.601		620			620
State Criminal Alien Assistance Program	16.606		3,691,964			3,691,964
Project Safe Neighborhoods	16.609		99,990			129,156
Public Safety Partnership and Community Policing Grants	16.710		1,160,332			1,228,666
Edward Byrne Memorial Justice Assistance Grant Program	16.738		280,977			3,662,008
		21-T1186LO18,10141,10219,10258,10617,10743,10693,10708,473029,21-U1067LO18,21-U1174LO18,21-U1092LO18,472359,472344,472460,472751,472343,86080,493964,3732,8860,496859,494024,9218,495866,75585,8859,496888,496687,496073,9622,9876,9481,9740,9888,9655,469211,4				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	22,9876,9481,9740,9888,9655,469211,4	3,319,628		3,319,628	3,662,008
DNA Backlog Reduction Program	16.741		1,355,667			1,355,667
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742		183,096			183,096
Support for Adam Walsh Act Implementation Grant Program	16.750		509,299			509,299
Congressionally Recommended Awards	16.753		23,084			330,500
Second Chance Act Reentry Initiative	16.812		265,865			265,865
NICS Act Record Improvement Program	16.813		1,864,953			1,864,953
John R. Justice Prosecutors and Defenders Incentive Act	16.816		33,961			33,961
Byrne Criminal Justice Innovation Program	16.817		98,519			98,519
Emergency Planning for Juvenile Justice Facilities	16.823		1,474			1,474
National Sexual Assault Kit Initiative	16.833		1,104,784			1,144,629
National Sexual Assault Kit Initiative	16.833	121580 / 120694 / 116730	39,845		39,845	1,144,629
Comprehensive Opioid, Stimulant, and other Substances Use Program	16.838	20-A4958OA17,20-A4961OA17,20-A4959OA17	298,911		298,911	298,911
STOP School Violence	16.839		590,982			701,696
Pass-Through From Board of Regents of the University of Michigan	16.839			77,337		701,696
Equitable Sharing Program	16.922		2,576,184			2,582,784
Equitable Sharing Program	16.922	OAG70006	6,600		6,600	2,582,784
Other Assistance						100,917
		Maricopa County RNR FY21-PO PDI3,210000003250-1-205747P/Project FY21-205277P/PO PDI3,210000003231-1				
Pass-Through From Maricopa County	16.U01			739	354	100,917
Pass-Through From MBI Research Institute Incorporated	16.U02	Risk-Need-Responsivity Project for MBI-205354P		5,358	2,668	100,917

COMMONWEALTH OF VIRGINIA  
Schedule of Expenditures of Federal Awards  
For the Fiscal Year Ended June 30, 2023

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From Suffolk County Police Department Total Non-Stimulus	16.U03	Institutionalizing and Sustaining an Evidence-Based and Problem-Oriented Approach in Suffolk County Police Department-0300-POL-3731-4560-206108P	80,217,737	94,820 178,254	58,036,252	100,917
Stimulus:						
Coronavirus Emergency Supplemental Funding Program	16.034	COVID-19	234,115			2,956,237
Coronavirus Emergency Supplemental Funding Program Total Stimulus Total Excluding Clusters Identified Below	16.034	COVID-19; 9384,8866,9064,9247,3729,9212,8825,9355,8837,9304,9163,9201,9559,9894,9893,9874,10164,10772,10603,10696,9376,9207,9566,10761,9317,10754,10737,10245,9583,9625,9937,10579,10698,10668,10695,10549,10556,10726,10675,9704,10644,9132,10658,10448,20-AS174CE20,20-	2,722,122 2,956,237 83,173,974	- -	2,722,122 2,722,122 60,758,374	2,956,237
Research and Development: Non-Stimulus:						
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560		3,803,104		1,416,014	4,259,716
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	E0002855	83,881		83,881	4,259,716
Pass-Through From Police Foundation	16.560			78,961		4,259,716
Pass-Through From Research Triangle Institute	16.560			69,178		4,259,716
Pass-Through From RTI International	16.560			54,757		4,259,716
Pass-Through From The Research Foundation of State University of New York	16.560			131,378		4,259,716
Pass-Through From University of Central Florida	16.560			38,457		4,259,716
Crime Victim Assistance/Discretionary Grants	16.582					94,367
Pass-Through From The National Center for State Courts	16.582			107		94,367
Project Safe Neighborhoods	16.609		14,583			129,156
Pass-Through From US Attorney's Office, Eastern District of Virginia	16.609			14,583		129,156
Public Safety Partnership and Community Policing Grants	16.710		68,334		34,004	1,228,666
Edward Byrne Memorial Justice Assistance Grant Program	16.738					3,662,008
Pass-Through From Justice Research and Statistics Association	16.738			61,334		3,662,008
Pass-Through From Michigan State University	16.738			69		3,662,008
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745					5,919
Pass-Through From University of North Carolina at Chapel Hill	16.745			5,919		5,919
Congressionally Recommended Awards	16.753		307,416		117,700	330,500
STOP School Violence	16.839		33,377			701,696
Other Assistance	16.RD					214,774
Pass-Through From County of Alameda Total Non-Stimulus	16.RD	Alameda Pathways Capacity Enhancement Project-19990-205223P	4,310,695	214,774 669,517	14,390 1,665,989	214,774
Total Research and Development Total U.S. DEPARTMENT OF JUSTICE			87,484,669	847,771	62,424,363	
U.S. DEPARTMENT OF LABOR Non-Stimulus:						
Labor Force Statistics	17.002		1,797,981			1,797,981
Compensation and Working Conditions	17.005		135,560			135,560
Unemployment Insurance	17.225		250,228,993			285,422,513
Senior Community Service Employment Program	17.235		1,957,659		1,813,868	1,957,659
Trade Adjustment Assistance	17.245		2,132,842			2,132,842
Job Training Partnership Act	17.250					1,746
Pass-Through From Bay Consortium - Private Industry Council	17.250			1,746		1,746
WIA Dislocated Workers	17.260					(1,807)
Pass-Through From Capital Region	17.260			(1,807)		(1,807)
WIOA Pilots, Demonstrations, and Research Projects	17.261		608,689			608,689
H-1B Job Training Grants	17.268					283,346
Pass-Through From Pennsylvania College of Technology	17.268			283,346		283,346
Reentry Employment Opportunities	17.270					97,463
Pass-Through From Total Action for Progress	17.270			97,463		97,463
Work Opportunity Tax Credit Program (WOTC)	17.271		419,606			419,606
Temporary Labor Certification for Foreign Workers	17.273		516,686			516,686
WIOA National Dislocated Worker Grants / WIA National Emergency Grants	17.277		37,405			64,878
Pass-Through From West Piedmont Workforce Investment Board	17.277			27,473		64,878
WIOA Dislocated Worker National Reserve Demonstration Grants	17.280		44,774			44,774
Apprenticeship USA Grants	17.285		774,278			812,238
Pass-Through From American Association of Community Colleges	17.285			37,960		812,238
Occupational Safety and Health Susan Harwood Training Grants	17.502		147,831			147,831
Occupational Safety and Health State Program	17.503		4,434,222			4,434,222
Consultation Agreements	17.504		1,150,005			1,150,005
Mine Health and Safety Grants	17.600		253,785		253,785	253,785
Brookwood-Sago Grant	17.603		33,445		33,445	33,445
Women's Bureau	17.700					9,300
Pass-Through From Total Action for Progress	17.700			9,300		9,300
Local Veterans' Employment Representative Program	17.804		6,392,544			6,392,544
Other Assistance Total Non-Stimulus	17.U01	Equal Opportunity Employment Commission 17.000	38,007 271,104,312	455,481	2,101,098	38,007

COMMONWEALTH OF VIRGINIA  
 Schedule of Expenditures of Federal Awards  
 For the Fiscal Year Ended June 30, 2023

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Stimulus:						
Unemployment Insurance	17.225	COVID-19	35,193,520			285,422,513
Total Stimulus			35,193,520	-	-	
Total Excluding Clusters Identified Below			306,297,832	455,481	2,101,098	
Employment Service Cluster:						
Employment Service/Wagner-Peyser Funded Activities	17.207		21,300,406			21,300,406
Total Employment Service Cluster			21,300,406	-	-	21,300,406
WIOA Cluster:						
WIOA Adult Program	17.258		1,301,430			14,509,553
		LWDA 01-19-05/LWDA 1-20-04/LWDA 02-19-05/LWDA 2-20-04/LWDA EEI 02-18-02/LWDA 3-19-05/LWDA 4-19-05/LWDA 4-20-04/LWDA 06-19-05/LWDA 6-20-04/LWDA 07-19-05/LWDA 7-20-04/LWDA 08-19-05/LWDA 8-20-04/LWDA 09-19-05/LWDA 9-20-04/LWDA 11-20-04/LWDA EEI 11-18-02/LWDA				
WIOA Adult Program	17.258		12,779,403		12,779,403	14,509,553
Pass-Through From Bay Consortium - Workforce Investment Board	17.258	PY18-ESCC22-001		383,607		14,509,553
Pass-Through From Capital Region	17.258			(98)		14,509,553
Pass-Through From South Central Workforce Investment Board	17.258	MOU17.258		45,211		14,509,553
WIOA Youth Activities	17.259		1,520,521			14,625,536
		LWDA 01-19-05/LWDA 1-20-04/LWDA 02-19-05/LWDA 2-20-04/LWDA 3-18-04/LWDA 3-19-05/LWDA 3-20-04/LWDA 4-19-05/LWDA EEI 04-18-01/LWDA EEI 04-18-02/LWDA 06-19-05/LWDA 6-20-04/LWDA 07-19-05/LWDA 7-20-04/LWDA 08-19-05/LWDA 8-20-04/LWDA 09-19-05/LWDA 9-20-04/LWDA				
WIOA Youth Activities	17.259		12,641,278		12,641,278	14,625,536
Pass-Through From Bay Consortium - Workforce Investment Board	17.259	PY18-YESCC22-001		91,189		14,625,536
Pass-Through From Opportunity, Incorporated	17.259			372,548		14,625,536
WIOA Dislocated Worker Formula Grants	17.278		3,987,144		1,464,646	15,426,361
		LWDA EEI 01-19-02/LWDA EEI 01-19-01/LWDA 01-19-05/LWDA 1-20-04/LWDA 1-18-RR02/PLAN 1-18-01/RR COVID 1-19-01/LWDA 02-19-05/LWDA 2-20-04/LWDA 2-18-RR-01/PLAN 2-18-01/RR COVID 2-19-01/LWDA 3-19-05/LWDA EEI 03-18-02/PLAN 3-18-01/RR COVID 3-19-01/LWDA 4-18-04/				
WIOA Dislocated Worker Formula Grants	17.278		11,396,372		11,396,372	15,426,361
Pass-Through From Bay Consortium - Workforce Investment Board	17.278	PY18-ESCC22-001		7,986		15,426,361
Pass-Through From South Central Workforce Investment Board	17.278	MOU17.278		34,859		15,426,361
Total WIOA Cluster			43,626,148	935,302	38,281,699	44,561,454
Total U.S. DEPARTMENT OF LABOR			371,224,386	1,390,783	40,382,797	
U.S. DEPARTMENT OF STATE						
Non-Stimulus:						
Academic Exchange Programs - Undergraduate Programs	19.009		6,259,357			6,259,357
Investing in People in The Middle East and North Africa	19.021		18,110			134,484
Pass-Through From World Learning	19.021			38,953		134,484
Public Diplomacy Programs	19.040		41,354			192,969
Pass-Through From Partners of America	19.040			33,965		192,969
Professional and Cultural Exchange Programs - Citizen Exchanges	19.415		70,620			415,092
Professional and Cultural Exchange Programs - Citizen Exchanges	19.415	E0003142	19,060		19,060	415,092
Pass-Through From Georgetown University	19.415			80,612		415,092
Pass-Through From Legacy International	19.415			230,203		415,092
Pass-Through From World Learning	19.415			11,244		415,092
Bureau of Near Eastern Affairs	19.600					390,256
Pass-Through From Family Health International	19.600			249,125		390,256
Pass-Through From The American University of Kurdistan	19.600	SNEAAC20GR0055-SA001; SNEAAC21CA3028-SA001		141,131		390,256
Trans-National Crime	19.705		490,153		277,420	619,949
Weapons Removal and Abatement	19.800		1,011,948			1,107,355
Weapons Removal and Abatement	19.800	S22-039-01; S22-261-01	95,407		95,407	1,107,355
AEECA/ESF PD Programs	19.900		54,594			249,998
Pass-Through From American Councils for International Education	19.900			90,744		249,998
Other Assistance						85,767
		English for Media Literacy for Educators MOOC				
Pass-Through From Family Health International	19.U01	2022-PO22003296-206063P/SUZ-ESL-GMU-1		13,953		85,767
Pass-Through From Family Health International	19.U02	OPEN AY21-22 FY20 TEYL GOC Delivery-PO21002201-205627P/STJ-TSSET-GMU-1		33,336		85,767
Pass-Through From International Research & Exchanges Board	19.U03	FY22-ILUT-VT-01		38,478		85,767
Incorporated						
Total Non-Stimulus			8,060,603	961,744	391,887	
Total Excluding Clusters Identified Below			8,060,603	961,744	391,887	
Research and Development:						
Non-Stimulus:						
Academic Exchange Programs - Hubert H. Humphrey Fellowship Program	19.010					310,717
Pass-Through From Institute of International Education	19.010	3000224521/3000259165		310,717		310,717
Professional and Cultural Exchange Programs - Special Professional and Cultural Programs	19.012		96,305			96,305
Investing in People in The Middle East and North Africa	19.021		77,421		27,825	134,484
U.S. Ambassadors Fund for Cultural Preservation	19.025		287			287



COMMONWEALTH OF VIRGINIA  
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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Public Diplomacy Programs	19.040		117,650		25,005	192,969
International Programs to Support Democracy, Human Rights and Labor	19.345		494,212		147,063	494,212
Professional and Cultural Exchange Programs - Citizen Exchanges	19.415					415,092
Pass-Through From World Learning	19.415			3,353		415,092
Public Diplomacy Programs for Afghanistan and Pakistan	19.501		29,607			49,972
Public Diplomacy Programs for Afghanistan and Pakistan	19.501	SPK33022CA0080	20,365		20,365	49,972
Trans-National Crime	19.705		129,796			619,949
AEECA/ESF PD Programs	19.900		83,941			249,998
Pass-Through From University of Nis	19.900			20,719		249,998
Other Assistance	19.RD					598,731
Pass-Through From Development Services Group Incorporated	19.RD	Counterterrorism Annual Reporting Project-ATP GS10F0166K-204599P/SRB10021GR3039-Mason		598,731		598,731
Total Non-Stimulus			1,049,584	933,520	220,258	
Total Research and Development			1,049,584	933,520	220,258	
Total U.S. DEPARTMENT OF STATE			9,110,187	1,895,264	612,145	
U.S. DEPARTMENT OF TRANSPORTATION						
Non-Stimulus:						
Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs	20.106		364,729			609,708
Aircraft Pilots Workforce Development Grant Program	20.111					43,941
Pass-Through From Old Dominion University Research Foundation	20.111			43,941		43,941
Highway Planning and Construction	20.205		1,487,672,929		152,500,561	1,487,811,970
Highway Training and Education	20.215		69,598			246,703
Recreational Trails Program	20.219		1,436,157		227,284	1,436,157
Federal Lands Access Program	20.224		200,000			200,000
Commercial Driver's License Program Implementation Grant	20.232		68,811			68,811
Commercial Motor Vehicle Operator Safety Training Grants	20.235		25,639			25,639
Fuel Tax Evasion-Intergovernmental Enforcement Effort	20.240		60,672			60,672
Railroad Safety	20.301		17,777			17,777
High-Speed Rail Corridors and Intercity Passenger Rail Service – Capital Assistance Grants	20.319		147,202		32,135	147,202
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505		3,479,032		2,979,778	3,479,032
Formula Grants for Rural Areas and Tribal Transit Program	20.509		16,805,757		16,289,244	20,652,443
Rail Fixed Guideway Public Transportation System State Safety Oversight Formula Grant Program	20.528		271,028			271,028
Public Transportation Innovation	20.530		100,053		86,161	100,053
Alcohol Open Container Requirements	20.607		9,967,763		9,642,418	9,967,763
National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements	20.614		123,604			123,604
Pipeline Safety Program State Base Grant	20.700		1,747,725			1,747,725
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703		292,720			297,450
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	693JK31940051HMPEP	4,730		4,730	297,450
Other Assistance	20.U01	693JJ922D000026 Continuing Professional Education/CWB-Amtrak	264,583			313,003
Other Assistance	20.U02	PELA 0103 501-209666P	42,663			313,003
Other Assistance	20.U03	Fatality Analysis & Reporting DTNH22-17	5,757			313,003
Total Non-Stimulus			1,523,168,929	43,941	181,762,311	
Stimulus:						
Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs	20.106	COVID-19	39,932			609,708
Formula Grants for Rural Areas and Tribal Transit Program	20.509	COVID-19	3,846,686		3,846,686	20,652,443
Total Stimulus			3,886,618	-	3,846,686	
Total Excluding Clusters Identified Below			1,527,055,547	43,941	185,608,997	
Federal Transit Cluster:						
Federal Transit Formula Grants	20.507		9,603			9,603
State of Good Repair Grants Program	20.525		108,473			108,473
Total Federal Transit Cluster			118,076	-	-	118,076
FMCSA Cluster:						
Motor Carrier Safety Assistance	20.218		8,892,939			8,892,939
Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements	20.237		3,709,419		275,294	3,786,079
Pass-Through From Delaware Department of Transportation	20.237			76,660		3,786,079
Total FMCSA Cluster			12,602,358	76,660	275,294	12,679,018
Highway Safety Cluster:						
State and Community Highway Safety	20.600		15,453,678		5,250,273	16,940,048
State and Community Highway Safety	20.600	DMV - CHILD TRANSPORTATION SAFETY	4,060		4,060	16,940,048
Pass-Through From Dunlap and Associates Incorporated	20.600			674,449		16,940,048
Pass-Through From The National Academies of Sciences	20.600	419134-19E32		284,685	109,430	16,940,048
Pass-Through From The Pennsylvania State University	20.600			373,580		16,940,048
Pass-Through From TransAnalytics Limited Liability Company	20.600			49,571		16,940,048
Pass-Through From Wake Forest University	20.600			100,025		16,940,048
National Priority Safety Programs	20.616		6,283,096		2,220,519	6,283,096
Total Highway Safety Cluster			21,740,834	1,482,310	7,584,282	23,223,144
Transit Services Programs Cluster:						
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513		5,175,841		2,705,204	5,175,841
Total Transit Services Programs Cluster			5,175,841	-	2,705,204	5,175,841
Research and Development:						
Non-Stimulus:						
Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs	20.106					609,708

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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From The National Academies of Sciences	20.106	419156-19E24		48,972	48,715	609,708
Pass-Through From University of Maryland	20.106			156,075		609,708
Aviation Research Grants	20.108		982,127		322,657	982,127
Air Transportation Centers of Excellence	20.109					187,051
Pass-Through From Raytheon Technologies	20.109			187,051		187,051
Highway Research and Development Program	20.200					6,141,893
Pass-Through From Leidos Incorporated	20.200			3,738		6,141,893
Highway Research and Development Program	20.200		4,931,278		926,906	6,141,893
Highway Research and Development Program	20.200	460810-19E42	5,006		5,006	6,141,893
Highway Research and Development Program	20.200	460810-19E48	16,670		16,670	6,141,893
Pass-Through From Auburn University	20.200			6,658		6,141,893
Pass-Through From Battelle Memorial Institute	20.200			15,637		6,141,893
Pass-Through From Board of Regents of the University of Nebraska	20.200			41,081		6,141,893
Pass-Through From Crash Avoidance Metrics Partners Limited Liability Company	20.200			10,878		6,141,893
Pass-Through From Minnesota Department of Transportation Business Services	20.200			162		6,141,893
Pass-Through From National Cooperative Highway Research Program	20.200	451529-19836		169,607	100,000	6,141,893
Pass-Through From Noblis Incorporated	20.200			183		6,141,893
Pass-Through From North Carolina Agricultural and Technical State University	20.200			240,679		6,141,893
Pass-Through From Texas Transportation Institute	20.200			18,495		6,141,893
Pass-Through From The National Academies of Sciences	20.200			443,681		6,141,893
Pass-Through From Transportation Research Board	20.200	460810-19E42 / 460810-19E48		194,076		6,141,893
Pass-Through From Wood Environment & Infrastructure Solutions Incorporated	20.200			44,064		6,141,893
Highway Planning and Construction	20.205					1,487,811,970
Pass-Through From University of Illinois	20.205			85,943		1,487,811,970
Pass-Through From University of Maryland	20.205			53,098		1,487,811,970
Highway Training and Education	20.215		3,138			246,703
Highway Training and Education	20.215		28,123			246,703
Pass-Through From ICF Consulting Incorporated	20.215			24,800		246,703
Pass-Through From Inova Health Care Services	20.215			121,044		246,703
Railroad Safety Technology Grants	20.321		102,675			102,675
University Transportation Centers Program	20.701		2,927,707		1,490,283	3,786,637
Pass-Through From North Carolina Agricultural and Technical State University	20.701			5,563		3,786,637
Pass-Through From Pennsylvania State University	20.701			308,756		3,786,637
Pass-Through From Purdue University	20.701			9,968		3,786,637
Pass-Through From University of Nevada Las Vegas	20.701			534,643		3,786,637
State Damage Prevention Program Grants	20.720					22,555
Pass-Through From Virginia Utility Protection Service Incorporated	20.720			22,555		22,555
Pipeline Safety Research Competitive Academic Agreement Program (CAAP)	20.724					21,176
Pass-Through From North Dakota State University	20.724			21,176		21,176
Other Assistance	20.RD					8,954,903
Other Assistance	20.RD	1108	1,957			8,954,903
Other Assistance	20.RD	00017/693J922F00175N	277,552		35,669	8,954,903
Other Assistance	20.RD	693J322F00284/693J	28,704			8,954,903
Other Assistance	20.RD	693J322F00346N/693J	50,924			8,954,903
Other Assistance	20.RD	693J322F00395N/0005	757,100		726,193	8,954,903
Other Assistance	20.RD	693J420D000005/693J422F00060	107,678			8,954,903
Other Assistance	20.RD	693J420D000005/693J422F00078	930,798			8,954,903
Other Assistance	20.RD	693J618C000007	58,236			8,954,903
Other Assistance	20.RD	693J622C000004	83,660			8,954,903
Other Assistance	20.RD	693J622C000015	132,701		20,408	8,954,903
Other Assistance	20.RD	693J622C000021	58,546			8,954,903
Other Assistance	20.RD	693J622C000024	72,506			8,954,903
Other Assistance	20.RD	693J622C000028	40,630			8,954,903
Other Assistance	20.RD	693J921C000010	99,122			8,954,903
Other Assistance	20.RD	693J921D000017/693J922F00190	87,515		49,686	8,954,903
Other Assistance	20.RD	693J921D000022/693J921F00018	566,742			8,954,903
Other Assistance	20.RD	693J921D000022/693J922F00126N	97,560			8,954,903
Other Assistance	20.RD	693J921D000043/693J922F00091N	137,021			8,954,903
Other Assistance	20.RD	693J921F000158/693J921D000022	152,740			8,954,903
Other Assistance	20.RD	693J921F000129/D000022	128,799			8,954,903
Other Assistance	20.RD	693J922F00192N/0017	340,013			8,954,903
Other Assistance	20.RD	693J922F00193N/0017	132,318		91,154	8,954,903
Other Assistance	20.RD	Department of Transportation Indefinite Delivery Indefinite Quantity Crash Testing of NPS Aesthetic Barriers for MASH-				8,954,903
Other Assistance	20.RD	693J321D000001/693J321F00005-205521P	273,940			8,954,903
Other Assistance	20.RD	Department of Transportation Indefinite Delivery Indefinite Quantity Roadside Safety Research and Federal Outdoor Impact Laboratory Technical Support Services-				8,954,903
Other Assistance	20.RD	693J321D000001/693J321F00005-205458P	535,407			8,954,903
Other Assistance	20.RD	DTNH2215D000022/693J919F000222	90,897			8,954,903
Other Assistance	20.RD	DTNH2215D000022/693J920F000168	3,180			8,954,903
Other Assistance	20.RD	DTNH2217D000065/F00163/RQ01249	110,542			8,954,903
Other Assistance	20.RD	IDIQ-D000006/693J922F00195N	206,535			8,954,903
Other Assistance	20.RD	NHTSA Finite Elements Modeling Services Indefinite Delivery Indefinite Quantity Limousine Crashworthiness Safety Research -				8,954,903
Other Assistance	20.RD	693J921D000044/693J922F00150N-206099P	182,846			8,954,903

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Other Assistance	20.RD	Progressive Deformable Barrier Parametric and Fleet Study-693J921D000044/693J922F00073N-206097P	149,834			8,954,903
Other Assistance	20.RD	Provide Analysis & Evaluation Research Support for Roadside Safety Team-693J321D000001/693J321F00005-205549P	593,279			8,954,903
Other Assistance	20.RD	Research Assistance to the Department of State to Develop & Optimize Effective Anti-Ram Devices-693J321D000001/693J321F00013-205737P	467,400			8,954,903
Other Assistance	20.RD	Test device for Human Occupant Restraint -05F Finite Element Model Development - Task 4-DTNH2215D00005/693J920F000184-205606P	145			8,954,903
Other Assistance	20.RD	Test device for Human Occupant Restraint-05F Finite Element Model Development - Task 5-DTNH2215D00005/693J920F000184-205607P	6,986			8,954,903
Other Assistance	20.RD	Test device for Human Occupant Restraint-05F Task 6-7 RQ186261; George Mason University 122440-DTNH2215D00005/693J920F000184-205945P	144,868			8,954,903
Pass-Through From Illinois Institute of Technology	20.RD	A21-0095-001		63,572		8,954,903
Pass-Through From Intermodal Logistics Consulting Incorporated	20.RD	003_A0715A		201		8,954,903
Pass-Through From KEA Technologies Incorporated	20.RD	Driver Visual Searching Behavior when Navigating through Alternative Intersections-693J322D000001GMU-206172P		21,744		8,954,903
Pass-Through From KEA Technologies Incorporated	20.RD	FRA Crashworthiness-693J621C000016GMU-205690P		83,015		8,954,903
Pass-Through From Michigan Technological University	20.RD	PO103798		18,567		8,954,903
Pass-Through From Morgan State University	20.RD	MSUVTTP3ZAS3MN-A		78,598		8,954,903
Pass-Through From Morgan State University	20.RD	MSUVTTP3ZAS3MN-B		46,459		8,954,903
Pass-Through From Morgan State University	20.RD	MSUVTTP3ZAS3MN-C		39,133		8,954,903
Pass-Through From Morgan State University	20.RD	P0018240		183,332		8,954,903
Pass-Through From NanoSonic Incorporated	20.RD	DT2-0015		34,721		8,954,903
Pass-Through From New York City Transit Authority	20.RD	NYCT_Shaw_Designed for Impact		599,273		8,954,903
Pass-Through From Noblis Incorporated	20.RD	23T403T3VT		8,316		8,954,903
Pass-Through From North Carolina Agricultural and Technical State University	20.RD	SUBGRANT NO. 270128-A		156,617		8,954,903
Pass-Through From State of Maryland	20.RD	Artificial Intelligence and Advanced Analytics to Estimate Collision Risk during Departure and Arrival-115788-29941201-206105P		109,318		8,954,903
Pass-Through From State of Maryland	20.RD	NEXTOR III: DO 05: Airport Infrastructure Needs to Support Aeromedical and Disaster Preparedness – Phase II-92208-29608201-205367P		58,340		8,954,903
Pass-Through From State of Maryland	20.RD	Simulation-based Extensions and Operational Support for Integrated Safety Assessment Model-101645-29719201-205685P		48,010		8,954,903
Pass-Through From State of Maryland	20.RD	Uncertainty Analysis and Common Cause Failures for Integrated Safety Assessment Model-101917-29724201-205698P		68,812		8,954,903
Pass-Through From The National Academies of Sciences	20.RD	Application of MASH Test Criteria to Breakaway Sign and Luminaire Support and Crashworthy Work-Zone Traffic Control Devices-HR 03-119 PO SUB0000734-203697P	10,825		8,564	8,954,903
Pass-Through From TransAnalytics Limited Liability Company	20.RD	ARBZ6CBT	40,394			8,954,903
Pass-Through From University of North Dakota	20.RD	UND0024983-S1	33,593			8,954,903
Pass-Through From Wake Forest University	20.RD	1570-45801-11000001140	10,492			8,954,903
Pass-Through From Wake Forest University	20.RD	700-45801-1000330104	10,621			8,954,903
Pass-Through From Washington State Department of Transportation	20.RD	GCB 1973		101		8,954,903
Pass-Through From Westat Incorporated	20.RD	Driver Vigilance Framework for Level 2 and Level 3 Driving Automation-6623-00-S001-205031P		122,168		8,954,903
Total Non-Stimulus			16,105,405	4,614,805	3,841,911	
Total Research and Development			16,105,405	4,614,805	3,841,911	
Total U.S. DEPARTMENT OF TRANSPORTATION			1,582,798,061	6,217,716	200,015,688	
DEPARTMENT OF TREASURY						
Stimulus:						
Emergency Rental Assistance Program	21.023	COVID-19	136,386,335		1,456,262	136,386,335
CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	COVID-19	629,242,197		242,562,471	639,833,347
CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	COVID-19; 11966,22-A3413ARRF,1070,1106,22-A3458ARRF,1373,2446,22-A3425ARRF,1369,22-A4118ARRF,11735,1251,22-A4071ARRF,1371,1385,22-A3445ARRF,1242,1019,1276,1372,22-A4712ARRF,1051,1284,1160,1180,1135,22-A3465ARRF,11809,1381,1354,1177,1198,10233,4	9,418,464		9,418,464	639,833,347
CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	COVID-19; 547054-19F86	166,667		166,667	639,833,347

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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	COVID-19; 547054-19F87	166,667		166,667	639,833,347
CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	COVID-19; 547054-19F88	166,667		166,667	639,833,347
CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	COVID-19; 547054-19F89	166,667		166,667	639,833,347
CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	COVID-19; 547054-19F90	166,667		166,667	639,833,347
CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	COVID-19; 547054-19F91	166,667		166,667	639,833,347
CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	COVID-19; Richmond City (760)	85,628		85,628	639,833,347
Pass-Through From The Human Services Alliance of Greater Prince William	21.027	COVID-19		87,056		639,833,347
Coronavirus Capital Projects Fund	21.029	COVID-19	37,788,163		37,618,871	37,788,163
Total Stimulus			813,920,789	87,056	292,141,698	
Total Excluding Clusters Identified Below			813,920,789	87,056	292,141,698	
Total DEPARTMENT OF TREASURY			813,920,789	87,056	292,141,698	
APPALACHIAN REGIONAL COMMISSION						
Non-Stimulus:						
Appalachian Regional Development (See individual Appalachian Programs)	23.001		169,632			169,632
Appalachian Area Development	23.002		5,010,460		4,715,909	5,021,502
Appalachian Research, Technical Assistance, and Demonstration Projects	23.011		153,742		153,742	163,233
Pass-Through From East Tennessee State University	23.011			4,727		163,233
Total Non-Stimulus			5,333,834	4,727	4,869,651	
Total Excluding Clusters Identified Below			5,333,834	4,727	4,869,651	
Research and Development:						
Non-Stimulus:						
Appalachian Area Development	23.002		11,042			5,021,502
Appalachian Research, Technical Assistance, and Demonstration Projects	23.011					163,233
Pass-Through From East Tennessee State University	23.011			4,764		163,233
Total Non-Stimulus			11,042	4,764	-	
Total Research and Development			11,042	4,764	-	
Total APPALACHIAN REGIONAL COMMISSION			5,344,876	9,491	4,869,651	
FEDERAL COMMUNICATIONS COMMISSION						
Research and Development:						
Stimulus:						
Other Assistance	32.RD	COVID-19; GRA0011217	24,218			24,218
Total Stimulus			24,218	-	-	
Total Research and Development			24,218	-	-	
Total FEDERAL COMMUNICATIONS COMMISSION			24,218	-	-	
GENERAL SERVICES ADMINISTRATION						
Non-Stimulus:						
Donation of Federal Surplus Personal Property	39.003		1,137,948			1,137,948
Total Non-Stimulus			1,137,948	-	-	
Total Excluding Clusters Identified Below			1,137,948	-	-	
Research and Development:						
Non-Stimulus:						
Other Assistance	39.RD					402,557
Pass-Through From Smartronix	39.RD	21TA075 - TO#1		402,557		402,557
Total Non-Stimulus			-	402,557	-	
Total Research and Development			-	402,557	-	
Total GENERAL SERVICES ADMINISTRATION			1,137,948	402,557	-	
LIBRARY OF CONGRESS						
Non-Stimulus:						
Books for the Blind and Physically Handicapped	42.001		10,000			10,000
Other Assistance	42.U01	Continuing Professional Education-Library of Congress-FM 0705 512-209661P 209662P	3,222			3,222
Total Non-Stimulus			13,222	-	-	
Total Excluding Clusters Identified Below			13,222	-	-	
Total LIBRARY OF CONGRESS			13,222	-	-	
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION						
Non-Stimulus:						
Aeronautics	43.002		79,449			1,864,198
Office of Stem Engagement (OSTEM)	43.008					274,940
Pass-Through From National Institute of Aerospace	43.008			4,947		274,940
Other Assistance	43.U01	National Aeronautics and Space Administration CENTER FOR CLIMATE SIMULATION membership-80NSSC21P2373-205669P	2,200			121,739
Other Assistance	43.U02	New Intergovernmental Personnel Act Package for Dr. Miralles-Wilhelm office of OSTEM-205619P	41,231			121,739
Pass-Through From National Institute of Aerospace	43.U03	202073-VT		70,101		121,739
Pass-Through From National Institute of Aerospace	43.U04	202097-VT		8,207		121,739
Total Non-Stimulus			122,880	83,255	-	
Total Excluding Clusters Identified Below			122,880	83,255	-	
Research and Development:						
Non-Stimulus:						
Science	43.001		9,881,125		527,977	12,594,656
Science	43.001	S21-024-01	2,895		2,895	12,594,656
Pass-Through From Arizona State University	43.001			1,502		12,594,656
Pass-Through From Board of Regents of the University of Nebraska	43.001			8,128		12,594,656
Pass-Through From Board of Regents, Nevada System of Higher Education	43.001			133,152		12,594,656
Pass-Through From Catholic University of America	43.001			5,650		12,594,656
Pass-Through From Embry-Riddle Aeronautical University	43.001			12,909		12,594,656

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 Schedule of Expenditures of Federal Awards  
 For the Fiscal Year Ended June 30, 2023

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From Florida Institute of Technology	43.001			73,735		12,594,656
Pass-Through From GATS Incorporated	43.001			5,816		12,594,656
Pass-Through From Innosense Corporation	43.001			19,341		12,594,656
Pass-Through From Jet Propulsion Laboratory	43.001			6,234		12,594,656
Pass-Through From Johns Hopkins University	43.001			163,690		12,594,656
Pass-Through From Johns Hopkins University Applied Physics Laboratory	43.001			181,727		12,594,656
Pass-Through From Michigan State University	43.001			6,833		12,594,656
Pass-Through From National Institute of Aerospace Associates, Incorporated	43.001			341,844		12,594,656
Pass-Through From National Space Grant Foundation	43.001			2,921		12,594,656
Pass-Through From New Jersey Institute of Technology	43.001			882		12,594,656
Pass-Through From Predictive Science Incorporated	43.001			87,716		12,594,656
Pass-Through From Purdue University	43.001			35,465		12,594,656
Pass-Through From Science Systems and Applications Incorporated	43.001			150,453		12,594,656
Pass-Through From Seti Institute	43.001			21,914		12,594,656
Pass-Through From Smithsonian Institution	43.001			20,617		12,594,656
Pass-Through From Southwest Research Institute	43.001			105,408		12,594,656
Pass-Through From Space Science Institute	43.001			64,584		12,594,656
Pass-Through From Space Telescope Science Institute	43.001			74,248		12,594,656
Pass-Through From State of Maryland	43.001			22,797		12,594,656
Pass-Through From SUNY Research Foundation	43.001			12,168		12,594,656
Pass-Through From Texas Engineering Experiment Station	43.001			73,636		12,594,656
Pass-Through From The Regents of The University of California	43.001			11,215		12,594,656
Pass-Through From The Trustees of Columbia University in the City of New York	43.001			97,475		12,594,656
Pass-Through From Trustees of Dartmouth College	43.001			7,267		12,594,656
Pass-Through From Universities Space Research Association	43.001			372,211		12,594,656
Pass-Through From University Corporation for Atmospheric Research	43.001			146,348		12,594,656
Pass-Through From University of Arizona	43.001			86,142		12,594,656
Pass-Through From University of California, Berkeley	43.001			30,681		12,594,656
Pass-Through From University of Colorado	43.001			33,844		12,594,656
Pass-Through From University of Colorado at Boulder	43.001			56,868		12,594,656
Pass-Through From University of Colorado at Boulder	43.001	1560577		32,300		12,594,656
Pass-Through From University of Delaware	43.001			5,650		12,594,656
Pass-Through From University of Minnesota	43.001			41,437		12,594,656
Pass-Through From University of Oregon	43.001			29,727		12,594,656
Pass-Through From University of Texas at Arlington	43.001			33,445		12,594,656
Pass-Through From Virginia Space Grant Consortium	43.001			92,656		12,594,656
Aeronautics	43.002		1,125,490			1,864,198
Pass-Through From Georgia Institute of Technology	43.002			97,974		1,864,198
Pass-Through From Oklahoma State University	43.002			288,788		1,864,198
Pass-Through From Purdue University	43.002			272,497		1,864,198
Exploration	43.003		480,943		139,402	685,696
Pass-Through From Baylor University	43.003	7000001185/7000001503		163,492		685,696
Pass-Through From University of Colorado	43.003			33,589		685,696
Pass-Through From University of Texas Southwestern Medical Center	43.003			7,672		685,696
Office of Stem Engagement (OSTEM)	43.008		185,205		31,406	274,940
Pass-Through From National Institute of Aerospace	43.008			56,612		274,940
Pass-Through From Old Dominion University Research Foundation	43.008			26,371		274,940
Pass-Through From University of Arizona	43.008			1,805		274,940
Space Technology	43.012		186,599			263,441
Pass-Through From Michigan Technological University	43.012	1607060211 PO104849		76,842		263,441
Other Assistance	43.RD					5,552,835
Other Assistance	43.RD	1627276	42,450			5,552,835
Other Assistance	43.RD	1662522	35,413			5,552,835
Other Assistance	43.RD	1666774	17,440			5,552,835
Other Assistance	43.RD	80HQTR20C0016	(32,968)			5,552,835
Other Assistance	43.RD	80LARC22CA006	49,990			5,552,835
Other Assistance	43.RD	80NSSC20P1871	16,026			5,552,835
Other Assistance	43.RD	80NSSC22P0413	23,729			5,552,835
Other Assistance	43.RD	HST-GO-15902.019-A	181			5,552,835
Other Assistance	43.RD	HST-GO-15930.004-A	6,319			5,552,835
Other Assistance	43.RD	Improving ground-level air quality prediction by integrating spatiotemporal new observation system datasets and numerical simulations-				
Other Assistance	43.RD	80NSSC21P2904-205846P	70,534			5,552,835
Other Assistance	43.RD	JPL #1632390	46,759			5,552,835
Other Assistance	43.RD	JWST-ERS-01334.008-A	43,724			5,552,835
Other Assistance	43.RD	National Aeronautics and Space Administration CENTER FOR CLIMATE SIMULATION membership-				
Other Assistance	43.RD	80NSSC21P2373-205669P	97,710			5,552,835
Other Assistance	43.RD	The Ionospheric Connection Explorer-418124- 20002-204233P	32,969			5,552,835
Other Assistance	43.RD	Partnership for Heliophysics and Space Environment Research - PHaSER-363992 Sub 1-				
Pass-Through From Catholic University of America	43.RD	205600P		1,517,408		5,552,835
Pass-Through From CFD Research Corporation	43.RD	10155		25,470		5,552,835
Pass-Through From CFD Research Corporation	43.RD	20027		20,788		5,552,835
Pass-Through From Hampton University	43.RD	06-001		352,323		5,552,835
Pass-Through From International Scientific Technologies Incorporated	43.RD	AEJN4VUG		12,779		5,552,835
Pass-Through From Johns Hopkins University Applied Physics Laboratory Limited Liability Company	43.RD	169214 / CLIN 1		114,774		5,552,835
Pass-Through From M4 Engineering Incorporated	43.RD	AITVPPBN		30,563		5,552,835
Pass-Through From M4 Engineering Incorporated	43.RD	AYCUC3QQ		1,380		5,552,835
Pass-Through From Mainstream Engineering Corporation	43.RD	NAC025S		756		5,552,835

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2023**

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From Mitchell Vantage Systems	43.RD	PPS Data System Sustaining Engineering and Support-MVS-SES3-GMUN_001-206025P		772,332		5,552,835
Pass-Through From Mosaic ATM	43.RD	0034252.02		22,325		5,552,835
Pass-Through From NS Sensors Incorporated	43.RD	Nanoengineered Hybrid Gas Sensors for Spacesuit Monitoring-NS-NASA_Seq.-205113P		102,822		5,552,835
Pass-Through From NanoSonic Incorporated	43.RD	NA1-B109		17,653		5,552,835
Pass-Through From NanoSonic Incorporated	43.RD	NA1-B110		15,882		5,552,835
Pass-Through From NanoSonic Incorporated	43.RD	NA1-B111		8,800		5,552,835
Pass-Through From NanoSonic Incorporated	43.RD	NA2-0486		103,719		5,552,835
Pass-Through From NanoSonic Incorporated	43.RD	NA2-A008		19,255		5,552,835
Pass-Through From NanoSonic Incorporated	43.RD	NA2-A085		59,536		5,552,835
Pass-Through From National Institute of Aerospace	43.RD	601046		93,469		5,552,835
Pass-Through From National Institute of Aerospace	43.RD	601062		133,909		5,552,835
Pass-Through From National Institute of Aerospace	43.RD	602023		105,473		5,552,835
Pass-Through From National Institute of Aerospace	43.RD	202051-VT		68,236		5,552,835
Pass-Through From National Institute of Aerospace	43.RD	202081-VT		1,116		5,552,835
Pass-Through From National Institute of Aerospace	43.RD	202101-VT		54,539		5,552,835
Pass-Through From National Institute of Aerospace	43.RD	302006-VT		183,442		5,552,835
Pass-Through From National Institute of Aerospace	43.RD	AF54FNX6		5,849		5,552,835
Pass-Through From National Institute of Aerospace	43.RD	C15-2800-VT SUPPLEMENT 48		854		5,552,835
Pass-Through From Southwest Research Institute	43.RD	Polarimeter to Unify the Corona and Heliosphere - N99058EH-205160P		12,533		5,552,835
Pass-Through From Space Telescope Science Institute	43.RD	HST-AR-16601.001-A		49,903		5,552,835
Pass-Through From Space Telescope Science Institute	43.RD	JWST-GO-02114.032-A		62,343		5,552,835
Pass-Through From Space Telescope Science Institute	43.RD	The HST View of Was 49b: An Over massive AGN in a Merging Dwarf Galaxy-HST-GO-15319.007-A-204555P		13,411		5,552,835
Pass-Through From Space Telescope Science Institute	43.RD	Time Domain Coronagraphy: Diagnosing the Stripping of AU Mic's Debris Disk-HST-GO-15907.014-A-206098P		183,092		5,552,835
Pass-Through From SPEC Innovations	43.RD	Analytic Standard Operating Procedure Digital Assistant (ASOPDA)-GMU_CA030-205873P		25,664		5,552,835
Pass-Through From Trident Vantage Systems	43.RD	PPS Data System Sustaining Engineering and Support-TVS-2015-10-011-203775P		569,976		5,552,835
Pass-Through From Universities Space Research Association	43.RD	08-0201		6,594		5,552,835
Pass-Through From Universities Space Research Association	43.RD	SOF 07-0235		39,121		5,552,835
Pass-Through From University of Arizona	43.RD	638782		47,227		5,552,835
Pass-Through From University of California, Berkeley	43.RD	NNG12FA45C / SUBCONTRACT 00009423		150,600		5,552,835
Pass-Through From University of Colorado at Boulder	43.RD	SUBCONTRACT 1556355		96,643		5,552,835
Total Non-Stimulus				<u>12,312,533</u>	<u>8,838,837</u>	<u>701,680</u>
Total Research and Development				<u>12,312,533</u>	<u>8,838,837</u>	<u>701,680</u>
Total NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				<u>12,435,413</u>	<u>8,922,092</u>	<u>701,680</u>
<b>NATIONAL ENDOWMENT FOR THE HUMANITIES</b>						
Non-Stimulus:						
Promotion of the Arts Grants to Organizations and Individuals	45.024		25,109			155,984
Promotion of the Arts Partnership Agreements	45.025		854,574		20,000	879,774
Pass-Through From Mid Atlantic Arts Foundation	45.025			16,800		879,774
Pass-Through From Mid Atlantic Arts Foundation	45.025	34341		8,400		879,774
Promotion of the Humanities Federal/State Partnership	45.129		1,155,028			1,407,733
Promotion of the Humanities Division of Preservation and Access	45.149		294,828			719,916
Promotion of the Humanities Research	45.161		158,387			438,406
Promotion of the Humanities Teaching and Learning Resources and Curriculum Development	45.162		64,425			167,066
Promotion of the Humanities Professional Development	45.163		8,576			117,187
Pass-Through From University of Portland	45.163	100149		20,122		117,187
Promotion of the Humanities Public Programs	45.164		49,734			637,146
Pass-Through From Modern Language Association	45.164			977		637,146
Pass-Through From Social Science Research Council	45.164			93,270		637,146
Promotion of the Humanities Office of Digital Humanities	45.169		120,047			157,882
Museums for America	45.301		204,127			204,127
Grants to States	45.310		4,282,970			5,447,917
National Leadership Grants	45.312		61,769			327,464
Other Assistance	45.U01	140D0421P0103	12,692			34,580
Pass-Through From Clemente Course in the Humanities	45.U02	SUB 1 VT 2022		21,888		34,580
Total Non-Stimulus			<u>7,292,266</u>	<u>161,457</u>	<u>20,000</u>	
Stimulus:						
Grants to States	45.310	COVID-19; 0000118903	1,164,947		1,095,845	5,447,917
Total Stimulus			<u>1,164,947</u>	<u>-</u>	<u>1,095,845</u>	
Total Excluding Clusters Identified Below			<u>8,457,213</u>	<u>161,457</u>	<u>1,115,845</u>	
<b>Research and Development:</b>						
Non-Stimulus:						
Promotion of the Arts Grants to Organizations and Individuals	45.024		130,875			155,984
Promotion of the Humanities Federal/State Partnership	45.129		130,742			1,407,733
Promotion of the Humanities Division of Preservation and Access	45.149		425,088		17,762	719,916
Promotion of the Humanities Fellowships and Stipends	45.160		96,945			116,661
Pass-Through From The Library Company of Philadelphia	45.160			19,716		116,661
Promotion of the Humanities Research	45.161		270,990			438,406
Pass-Through From Rice University	45.161	R1A102 RZ-260900-18		9,029		438,406
Promotion of the Humanities Teaching and Learning Resources and Curriculum Development	45.162		46,217			167,066
Pass-Through From Association of American Medical Colleges	45.162	GT-32018-20-07		10,207		167,066
Pass-Through From Teagle Foundation	45.162			46,217		167,066
Promotion of the Humanities Professional Development	45.163		49,302			117,187
Pass-Through From Baylor University	45.163			20,241		117,187
Pass-Through From Old Dominion University Research Foundation	45.163	20-119-100832-010		548		117,187

COMMONWEALTH OF VIRGINIA  
Schedule of Expenditures of Federal Awards  
For the Fiscal Year Ended June 30, 2023

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From The Ohio State University	45.163	60079158		18,398		117,187
Promotion of the Humanities Public Programs	45.164		318,294			637,146
Pass-Through From American Council of Learned Societies	45.164	ZOR-283641-21		151,025		637,146
Pass-Through From National Writing Project	45.164			20,940		637,146
Pass-Through From Rice University	45.164			2,906		637,146
Promotion of the Humanities Office of Digital Humanities	45.169		33,346			157,882
Pass-Through From Thomas Jefferson Foundation, Incorporated	45.169			4,489		157,882
National Leadership Grants	45.312		30,076		12,920	327,464
Pass-Through From Cincinnati Zoo & Botanical Garden	45.312			95,781		327,464
Pass-Through From Indiana University	45.312			18,547		327,464
Pass-Through From Science Museum of Virginia Foundation	45.312			34,550		327,464
Pass-Through From The Regents of The University of California	45.312			86,741		327,464
Total Non-Stimulus			1,531,875	539,335	30,682	
Stimulus:						
Promotion of the Humanities Federal/State Partnership	45.129	COVID-19		121,963		1,407,733
Total Stimulus				121,963		
Total Research and Development				1,653,838	539,335	30,682
Total NATIONAL ENDOWMENT FOR THE HUMANITIES				10,111,051	700,792	1,146,527
<b>NATIONAL SCIENCE FOUNDATION</b>						
Research and Development:						
Non-Stimulus:						
Engineering	47.041		23,981,872		2,128,221	25,919,219
Engineering	47.041	E0002684	1,816		1,816	25,919,219
Pass-Through From American Society for Engineering Education	47.041			184,873		25,919,219
Pass-Through From Arizona State University	47.041			62,456		25,919,219
Pass-Through From Auburn University	47.041			16,339		25,919,219
Pass-Through From Clemson University	47.041			254,740		25,919,219
Pass-Through From Columbia University	47.041			73,278		25,919,219
Pass-Through From George Washington University	47.041			1,121		25,919,219
Pass-Through From Georgia Institute of Technology	47.041			62,066		25,919,219
Pass-Through From Iowa State	47.041			56,139		25,919,219
Pass-Through From LiteraSeed Limited Liability Company	47.041			12,831		25,919,219
Pass-Through From Louisiana State University	47.041			10,070		25,919,219
Pass-Through From North Carolina State University	47.041			154,782		25,919,219
Pass-Through From Old Dominion University Research Foundation	47.041			100,216		25,919,219
Pass-Through From Oregon State University	47.041			15,241		25,919,219
Pass-Through From Rochester Institute of Technology Incorporated	47.041			1,616		25,919,219
Pass-Through From Silivhere Technologies, Incorporated	47.041			77,229		25,919,219
Pass-Through From Stanford University	47.041			38,697		25,919,219
Pass-Through From The Tiny Cargo Company	47.041			11,627		25,919,219
Pass-Through From University of Akron	47.041			29,538		25,919,219
Pass-Through From University of Arkansas Fayetteville	47.041			23,159		25,919,219
Pass-Through From University of Central Florida	47.041			78,231		25,919,219
Pass-Through From University of Chicago	47.041			35,063		25,919,219
Pass-Through From University of Colorado at Boulder	47.041			29,246		25,919,219
Pass-Through From University of Delaware	47.041			8,338		25,919,219
Pass-Through From University of Maryland	47.041			106,478		25,919,219
Pass-Through From University of Michigan	47.041			3,844		25,919,219
Pass-Through From University of Utah	47.041			53,246		25,919,219
Pass-Through From University of Washington	47.041			7,218		25,919,219
Pass-Through From Utah State University	47.041			212,874		25,919,219
Mathematical and Physical Sciences	47.049		28,942,281		2,578,817	30,500,309
Mathematical and Physical Sciences	47.049	1856515	31,251		31,251	30,500,309
Mathematical and Physical Sciences	47.049	E0002973/E0003121	61,494		61,494	30,500,309
Pass-Through From Arizona State University	47.049			53,914		30,500,309
Pass-Through From Associated Universities Incorporated	47.049			32,011		30,500,309
Pass-Through From Association of Universities for Research in	47.049					30,500,309
Astronomy	47.049			50,285		30,500,309
Pass-Through From California State University Los Angeles	47.049			11,178		30,500,309
Pass-Through From Clemson University	47.049			122,806		30,500,309
Pass-Through From Cornell University	47.049			275,782		30,500,309
Pass-Through From Curators of the University of Missouri	47.049			17,469		30,500,309
Pass-Through From Florida Agricultural and Mechanical University	47.049			34,771		30,500,309
Pass-Through From Georgia State University	47.049	SP00014905-01		26,907		30,500,309
Pass-Through From Oregon State University	47.049			92,038		30,500,309
Pass-Through From Penn State University	47.049	S001121-NSF		92,398		30,500,309
Pass-Through From The National Radio Astronomy Observatory	47.049			31,656		30,500,309
Pass-Through From University of California, Berkeley	47.049			69,416		30,500,309
Pass-Through From University of Colorado at Boulder	47.049			84,892		30,500,309
Pass-Through From University of Massachusetts Lowell	47.049			13,278		30,500,309
Pass-Through From University of Notre Dame	47.049			2,248		30,500,309
Pass-Through From University of Notre Dame Du Lac	47.049			273,406		30,500,309
Pass-Through From University of Texas at Austin	47.049			1,476		30,500,309
Pass-Through From University of Wisconsin	47.049	193405394		179,278		30,500,309
Pass-Through From Wichita State University	47.049			74		30,500,309
Geosciences	47.050		9,433,066		384,735	10,275,488
Geosciences	47.050	1654374	11,761		11,761	10,275,488
Geosciences	47.050	1850837	3,793		3,793	10,275,488
Pass-Through From Brigham Young University	47.050			11,177		10,275,488
Pass-Through From Columbia University	47.050			14,440		10,275,488
Pass-Through From Columbia University	47.050	G6009393-04		36,870		10,275,488
Pass-Through From Computational Physics Incorporated	47.050			86,000		10,275,488
Pass-Through From East Carolina University	47.050			66,454		10,275,488
Pass-Through From East Carolina University	47.050	AWD-21-0115-5006		44,120		10,275,488
Pass-Through From Georgia Institute of Technology	47.050			23,199		10,275,488

COMMONWEALTH OF VIRGINIA  
Schedule of Expenditures of Federal Awards  
For the Fiscal Year Ended June 30, 2023

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From National Center for Atmospheric Research	47.050			6,230		10,275,488
Pass-Through From Northeastern University	47.050			51,010		10,275,488
Pass-Through From Occidental College	47.050			3,421		10,275,488
Pass-Through From Paleontological Research Institution	47.050			9,373		10,275,488
Pass-Through From Regents of the University of Minnesota	47.050			29,554		10,275,488
Pass-Through From Stevens Institute of Technology	47.050			7,415		10,275,488
Pass-Through From University of Alabama in Huntsville	47.050			36,901		10,275,488
Pass-Through From University of Arkansas	47.050			5,382		10,275,488
Pass-Through From University of Colorado at Boulder	47.050			24,736		10,275,488
Pass-Through From University of Houston	47.050			75,477		10,275,488
Pass-Through From University of Louisiana at Lafayette	47.050			12,982		10,275,488
Pass-Through From University of North Carolina at Chapel Hill	47.050			38,435		10,275,488
Pass-Through From University of Oklahoma	47.050			24,316		10,275,488
Pass-Through From University of Texas at Austin	47.050			35,608		10,275,488
Pass-Through From University of Wyoming	47.050			21,855		10,275,488
Pass-Through From Woods Hole Oceanographic Institution	47.050			161,913		10,275,488
Computer and Information Science and Engineering	47.070		27,995,754		1,555,747	30,331,199
Computer and Information Science and Engineering	47.070	E0002744/E0002770/E0002893	182,064		182,064	30,331,199
Pass-Through From Arizona State University	47.070			2,172		30,331,199
Pass-Through From Auburn University	47.070			67,019		30,331,199
Pass-Through From Board of Trustees of The Colorado School of						
Mines	47.070			30,849		30,331,199
Pass-Through From Carnegie Mellon University	47.070			55,550		30,331,199
Pass-Through From Columbia University	47.070			3,917		30,331,199
Pass-Through From Computing Research Association, Incorporated						
(CRA)	47.070			232,884		30,331,199
Pass-Through From Emory University	47.070			208,298		30,331,199
Pass-Through From Florida Institute for Human And Machine						
Cognition	47.070			37,363		30,331,199
Pass-Through From Iowa State University of Science And Technology	47.070			8,222		30,331,199
Pass-Through From Pennsylvania State University	47.070			81,916		30,331,199
Pass-Through From Purdue University	47.070			22,783		30,331,199
Pass-Through From Regents of the University of Colorado	47.070			103,694		30,331,199
Pass-Through From Regents of the University of Minnesota	47.070			52,722		30,331,199
Pass-Through From Rutgers, The State University of New Jersey	47.070			130,122		30,331,199
Pass-Through From The Ohio State University	47.070			416,000		30,331,199
Pass-Through From Trustees of Indiana University	47.070			72,160		30,331,199
Pass-Through From University of California, Berkeley	47.070			43,194		30,331,199
Pass-Through From University of Cincinnati	47.070			255,746		30,331,199
Pass-Through From University of Colorado at Boulder	47.070			30,253		30,331,199
Pass-Through From University of Florida	47.070			11,895		30,331,199
Pass-Through From University of North Carolina at Chapel Hill	47.070			45,516		30,331,199
Pass-Through From University of Southern California	47.070			161,547		30,331,199
Pass-Through From University of Washington	47.070			53,513		30,331,199
Pass-Through From Utah State University	47.070			8,362		30,331,199
Pass-Through From Worcester Polytechnic Institute	47.070			17,684		30,331,199
Biological Sciences	47.074		13,735,020		1,053,123	14,467,226
Biological Sciences	47.074	2003292/1754692/2039228	161,585		161,585	14,467,226
Biological Sciences	47.074	E0003185/E0002980	57,483		57,483	14,467,226
Biological Sciences	47.074	S18-042-01	13,389		13,389	14,467,226
Pass-Through From Board of Regents of the University System of Georgia	47.074			49,679		14,467,226
Pass-Through From Cary Institute of Ecosystem Studies Incorporated	47.074			3,920		14,467,226
Pass-Through From Missouri University of Science and Technology	47.074	00069942-01		16,153		14,467,226
Pass-Through From New Jersey Institute of Technology	47.074			14,885		14,467,226
Pass-Through From Old Dominion University Research Foundation	47.074	19-102-100724-010		3,565		14,467,226
Pass-Through From Rocky Mountain Bird Observatory	47.074			11,255		14,467,226
Pass-Through From University of California, Santa Cruz	47.074			798		14,467,226
Pass-Through From University of Georgia Research Foundation Incorporated	47.074	SUB00002432		35,919		14,467,226
Pass-Through From University of Illinois	47.074			56,310		14,467,226
Pass-Through From University of Kansas	47.074	NSF 2225013		13,316		14,467,226
Pass-Through From University of Maryland	47.074			5,943		14,467,226
Pass-Through From University of Maryland Center for Environmental Science	47.074			7,383		14,467,226
Pass-Through From University of Michigan	47.074	220800521 PO108482/SUBK00010080		12,255		14,467,226
Pass-Through From Woods Hole Research Center	47.074	WHRC-LGX370-03		44,161		14,467,226
Social, Behavioral, and Economic Sciences	47.075		4,199,243		426,510	4,918,574
Pass-Through From Arizona State University	47.075			15,903		4,918,574
Pass-Through From Clemson University	47.075			556,912		4,918,574
Pass-Through From Temple University of the Commonwealth	47.075			26,519		4,918,574
Pass-Through From University of Colorado at Boulder	47.075			14,610		4,918,574
Pass-Through From University of Kansas Center for Research Incorporated	47.075			28,972		4,918,574
Pass-Through From University of South Florida	47.075			3,806		4,918,574
Pass-Through From University of Tennessee	47.075			61,720		4,918,574
Pass-Through From Villanova University	47.075			215		4,918,574
STEM Education (formerly Education and Human Resources)	47.076		21,294,543		922,915	22,859,224
STEM Education (formerly Education and Human Resources)	47.076	1547771	28,670		28,670	22,859,224
STEM Education (formerly Education and Human Resources)	47.076	2102119	103,689		103,689	22,859,224
STEM Education (formerly Education and Human Resources)	47.076	E0002248/E0002139	74,766		74,766	22,859,224
Pass-Through From American Educational Research Association	47.076			15,664		22,859,224
Pass-Through From American Museum of Natural History	47.076	B15-2020-04		32,222		22,859,224
Pass-Through From Arizona State University	47.076			22,817		22,859,224
Pass-Through From Brown University	47.076			78,299		22,859,224



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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From California State University East Bay Foundation	47.076	W1192-320		55,012		22,859,224
Pass-Through From Clemson University	47.076			112,651		22,859,224
Pass-Through From CodeVA, Incorporated	47.076			146,003		22,859,224
Pass-Through From CodeVA, Incorporated	47.076	2031258		(4,323)		22,859,224
Pass-Through From CodeVA, Incorporated	47.076	2219770		7,010		22,859,224
Pass-Through From Cold Spring Harbor Laboratory	47.076	DUE-1821657		53,745		22,859,224
Pass-Through From Columbus State Community College	47.076	1718-004		4,258		22,859,224
Pass-Through From District Board of Trustees of Miami Dade College						
Florida	47.076			5,923		22,859,224
Pass-Through From Emery Riddle	47.076			29,042		22,859,224
Pass-Through From Florida Agricultural and Mechanical University	47.076			160,350		22,859,224
Pass-Through From Hollins University	47.076	2150886		5,125		22,859,224
Pass-Through From Howard University	47.076	008749-1000600114/600115		13,263		22,859,224
Pass-Through From North Carolina State University	47.076			2,387		22,859,224
Pass-Through From North Dakota State University	47.076			10,719		22,859,224
Pass-Through From Old Dominion University Research Foundation	47.076			48,892		22,859,224
		20-107-100814-010/20-106-100814-010/20-104-100814-010/17-109-100607-010/17-111-100607-010				
Pass-Through From Old Dominion University Research Foundation	47.076			135,909		22,859,224
Pass-Through From Old Dominion University Research Foundation	47.076	22-122100892-010		16,994		22,859,224
Pass-Through From Pennsylvania State University	47.076	S001290-NSF		8,883		22,859,224
Pass-Through From Southern Oregon University	47.076	2219317-WM		14,990		22,859,224
Pass-Through From SRI International	47.076			379		22,859,224
Pass-Through From Texas A&M University	47.076			86		22,859,224
Pass-Through From University of Alabama	47.076			29,821		22,859,224
Pass-Through From University of Lynchburg	47.076	#9111-1395-6258		2,923		22,859,224
Pass-Through From University of Nebraska-Lincoln	47.076			30,798		22,859,224
Pass-Through From University of Northern Colorado	47.076			130,175		22,859,224
Pass-Through From University of South Florida	47.076			17,402		22,859,224
Pass-Through From University of Texas at Austin	47.076			32,363		22,859,224
Pass-Through From Utah State University	47.076			57,823		22,859,224
Polar Programs	47.078		638,695		13,471	1,081,881
Polar Programs	47.078	NSF 2126047	86,092		86,092	1,081,881
Pass-Through From Rutgers University	47.078	1901		152,079		1,081,881
Pass-Through From Rutgers, The State University of New Jersey	47.078			74,971		1,081,881
Pass-Through From University of Colorado at Boulder	47.078			130,044		1,081,881
Office of International Science and Engineering	47.079		893,349		7,308	1,026,673
Pass-Through From Fort Lewis College	47.079			131,825		1,026,673
Pass-Through From University of Arkansas Fayetteville	47.079			1,499		1,026,673
Integrative Activities	47.083		2,028,638			2,747,123
Pass-Through From Boise State University	47.083			10,487		2,747,123
Pass-Through From George Washington University	47.083			52,002		2,747,123
Pass-Through From Texas A&M University	47.083	419355-19244		440,469	222,042	2,747,123
Pass-Through From University of California, Davis	47.083			109,388		2,747,123
Pass-Through From University of Cincinnati	47.083			106,139		2,747,123
NSF Technology, Innovation, and Partnerships	47.084		644,409		136,998	822,723
Pass-Through From Curators of the University of Missouri	47.084	Project 00081455		1,564		822,723
Pass-Through From CytoRecovery, Incorporated	47.084			4,026		822,723
Pass-Through From Fermi Energy Incorporated	47.084			2,279		822,723
Pass-Through From Florida International University	47.084			42,793		822,723
Pass-Through From LifeSpan Digital Health	47.084			19,054		822,723
Pass-Through From The Tiny Cargo Company	47.084			73,961		822,723
Pass-Through From Vanderbilt University	47.084			34,637		822,723
Other Assistance	47.RD					3,196,686
Other Assistance	47.RD	2013674	210,154			3,196,686
Other Assistance	47.RD	2141668	217,439			3,196,686
Other Assistance	47.RD	2232115	287,571			3,196,686
Other Assistance	47.RD	2314059	121,046			3,196,686
Other Assistance	47.RD	1950730-001	73,026			3,196,686
Other Assistance	47.RD	49100420C0015/PO#20C0015	180,015			3,196,686
Other Assistance	47.RD	CHE-2151874	277,826			3,196,686
Other Assistance	47.RD	Intergovernmental Personnel Act for Jill Nelson-				
		2051210-205343P	199,784			3,196,686
Other Assistance	47.RD	IOS-2200404	16,477			3,196,686
Other Assistance	47.RD	National Science Foundation Intergovernmental Personnel Act - Aurali Dade-2147691-205653P	309,286			3,196,686
Other Assistance	47.RD	National Science Foundation Intergovernmental Personnel Act - Michael Reksulak-2140102-205587P	210,186			3,196,686
Other Assistance	47.RD	National Science Foundation Intergovernmental Personnel Act - Singh-205976P	161,189			3,196,686
Other Assistance	47.RD	National Science Foundation Intergovernmental Personnel Act 08/19/2020 to 08/18/2021-2045520-205266P	50,216			3,196,686
Other Assistance	47.RD	National Science Foundation IPA Program-2050466-205313P	143,591			3,196,686
Other Assistance	47.RD	NNCO_Friersdorf_IPA	54,849			3,196,686
Other Assistance	47.RD	OIA-2242932	210,494			3,196,686
Pass-Through From American Educational Research Association	47.RD	Dissertation Grant for PhD student Elizabeth Davis-205752P	12,828			3,196,686
Pass-Through From Arizona State University	47.RD	ASUB00000218	851			3,196,686
Pass-Through From Computing Research Association, Incorporated (CRA)	47.RD	2021CIF-VIRGINIA TECH-69	138,556			3,196,686
Pass-Through From CytoRecovery, Incorporated	47.RD	Swami_CytoRecovery_Bioelectrical Cell Enrichment	9,152			3,196,686

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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From George Mason University Foundation	47.RD	Defining Coercion during Plea Negotiations-205801P		14,956		3,196,686
		CPS: Frontier: Collaborative Research: COALESCE: Context Aware Learning for Sustainable Cyber-				
Pass-Through From Iowa State	47.RD	Agricultural Systems-023902A-205551P		72,880		3,196,686
Pass-Through From University of Notre Dame Du Lac	47.RD	203419UVA02		23,926		3,196,686
Pass-Through From University of Texas at Austin	47.RD	UTAUS-SUB00000553		52,530		3,196,686
		CyberTraining: Implementation: Medium: GeoSMART: Developing a Machine Learning workforce for earth science studies through training and curriculum development-UWSC13265-				
Pass-Through From University of Washington	47.RD	205775P		23,363		3,196,686
Pass-Through From Virginia Tech Applied Research Corporation	47.RD	0049		72,840		3,196,686
		FAI: FairGame: An Audit-Driven Game Theoretic Framework for Development and Certification of Fair AI-WU-23-0049/PO#ST00009463-206026P				
Pass-Through From Washington University in St. Louis	47.RD	Zeovation Environmental Applications of Zeolites-		17,902		3,196,686
Pass-Through From ZeoVation Incorporated	47.RD	205889P		33,753		3,196,686
Total Non-Stimulus			137,327,872	10,289,176	10,247,740	
Stimulus:						
Engineering	47.041	COVID-19	214,975			25,919,219
Biological Sciences	47.074	COVID-19	224,207		5,143	14,467,226
Social, Behavioral, and Economic Sciences	47.075	COVID-19	10,674			4,918,574
STEM Education (formerly Education and Human Resources)	47.076	COVID-19	79,421			22,859,224
Total Stimulus			529,277	-	5,143	
Total Research and Development			137,857,149	10,289,176	10,252,883	
Total NATIONAL SCIENCE FOUNDATION			137,857,149	10,289,176	10,252,883	
SMALL BUSINESS ADMINISTRATION						
Non-Stimulus:						
Small Business Development Centers	59.037		4,352,508		1,492,760	4,639,782
Small Business Development Centers	59.037	S20-263-02	35,101		35,101	4,639,782
Pass-Through From Community Business Partnership	59.037			148,561		4,639,782
Federal and State Technology Partnership Program	59.058		103,009			103,009
State Trade Expansion	59.061		226,022			226,022
Total Non-Stimulus			4,716,640	148,561	1,527,861	
Total Excluding Clusters Identified Below			4,716,640	148,561	1,527,861	
Research and Development:						
Non-Stimulus:						
Small Business Development Centers	59.037		103,612			4,639,782
Congressional Grants	59.059		7,940			7,940
Total Non-Stimulus			111,552	-	-	
Total Research and Development			111,552	-	-	
Total SMALL BUSINESS ADMINISTRATION			4,828,192	148,561	1,527,861	
U.S. DEPARTMENT OF VETERAN'S AFFAIRS						
Non-Stimulus:						
Grants to States for Construction of State Home Facilities	64.005		8,415,724			8,415,724
Veterans State Domiciliary Care	64.014		240,903			240,903
Veterans State Nursing Home Care	64.015		28,459,658			28,459,658
Burial Expenses Allowance for Veterans	64.101		1,480,642			1,480,642
Veterans Information and Assistance	64.115		6,302			7,481
All-Volunteer Force Educational Assistance	64.124		872,942			872,942
Veterans Cemetery Grants Program	64.203		1,997,466			1,997,466
Total Non-Stimulus			41,473,637	-	-	
Total Excluding Clusters Identified Below			41,473,637	-	-	
Research and Development:						
Non-Stimulus:						
Veterans Information and Assistance	64.115		1,179			7,481
Other Assistance	64.RD	36C24621P0513	25,041			862,108
Other Assistance	64.RD	36C24E23C0007	52,515			862,108
Other Assistance	64.RD	AD4XPLU3	24,358			862,108
Other Assistance	64.RD	AEHZGBYX	48,184			862,108
Other Assistance	64.RD	AM4WNTST	22,008			862,108
Other Assistance	64.RD	AMF4VMFN	12,163			862,108
Other Assistance	64.RD	ANF44C5	6,888			862,108
Other Assistance	64.RD	AYMVTWPWY	13,552			862,108
Other Assistance	64.RD	Chalfant_IPA_Stephenson	44,331			862,108
Other Assistance	64.RD	CVHCS_Chalfant_IPA_MacKnight	54,107			862,108
Other Assistance	64.RD	Derivation and Validation Cohorts Richmond Gut Brain axis-PO# 652D25022-205866P	99,497			862,108
Other Assistance	64.RD	George Mason University Asymptomatic Carotid Stenosis-36C24518S0009 PO#512-D85020-				
Other Assistance	64.RD	204417P	39,942			862,108
Other Assistance	64.RD	IPA-BONI AT-81428	76,541			862,108
Other Assistance	64.RD	IPA-MURPHY AT-69603	88,333			862,108
Other Assistance	64.RD	IPA-NANDA AT-62503	26,989			862,108
Other Assistance	64.RD	IPA-SENN AT-77356	1,532			862,108
Other Assistance	64.RD	Low Intensity Focused Ultrasound for Tobacco Use Disorder: High Resolution Targeting of The Human				
Other Assistance	64.RD	Insula-206195P	53,713			862,108
Other Assistance	64.RD	Richmond VAMC_Kibbe_IPA_Gillis	31,523			862,108
Other Assistance	64.RD	Richmond VAMC_Kibbe_IPA_Siletzky	33,289			862,108
Other Assistance	64.RD	Richmond VAMC_Kibbe_IPA_Tshilis	48,478			862,108
Other Assistance	64.RD	Richmond VAMC_Kibbe_IPA_Yu	59,124			862,108
Total Non-Stimulus			863,287	-	-	
Total Research and Development			863,287	-	-	

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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Total U.S. DEPARTMENT OF VETERAN'S AFFAIRS			42,336,924			
ENVIRONMENTAL PROTECTION AGENCY						
Non-Stimulus:						
State Indoor Radon Grants	66.032		144,401			144,401
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034		786,854			811,190
Diesel Emission Reduction Act (DERA) National Grants	66.039		27,736			388,723
Diesel Emission Reduction Act (DERA) National Grants	66.039	S19-225-01; S19-225-02; S20-001-02	360,987		360,987	388,723
Diesel Emissions Reduction Act (DERA) State Grants	66.040		10,724			10,724
Multipurpose Grants to States and Tribes	66.204		66,218			66,218
State Public Water System Supervision	66.432		2,219,806			2,219,806
Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	66.436					7,265
Pass-Through From Rural Community Assistance Partnership	66.436			6,779		7,265
Water Infrastructure Improvements for the Nation Small and Underserved Communities Emerging Contaminants Grant Program	66.442	ASSISTANCE FOR SMALL AND DISADVANTAGED COMMUNITIES	358,013		358,013	358,013
Voluntary School and Child Care Lead Testing and Reduction Grant Program (SDWA 1464(d))	66.444		82,726			82,726
Water Quality Management Planning	66.454		125,428			125,428
Nonpoint Source Implementation Grants	66.460		1,806,787		483,012	1,806,787
Regional Wetland Program Development Grants	66.461		191,779			466,754
Geographic Programs - Chesapeake Bay Program	66.466		4,792,169		325,894	6,294,947
Geographic Programs - Chesapeake Bay Program	66.466	549599-19999	13,300		13,300	6,294,947
Geographic Programs - Chesapeake Bay Program	66.466	549599-19A31	17,493		17,493	6,294,947
Geographic Programs - Chesapeake Bay Program	66.466	549599-19E35	10,142		10,142	6,294,947
Pass-Through From Alliance for the Chesapeake Bay	66.466	CB96387101 ACB		54,139		6,294,947
Pass-Through From Chesapeake Bay Foundation Incorporated	66.466			11,560		6,294,947
Pass-Through From National Fish and Wildlife Foundation	66.466	549599-19999 / 549599-19A31 / 549599-19E35		369,116		6,294,947
Beach Monitoring and Notification Program Implementation Grants	66.472		184,285			184,285
Performance Partnership Grants	66.605		12,404,958		116,918	12,564,980
Environmental Information Exchange Network Grant Program and Related Assistance	66.608		4,736			4,736
Pollution Prevention Grants Program	66.708		5,817			5,817
Research, Development, Monitoring, Public Education, Outreach, Training, Demonstrations, and Studies	66.716					16,043
Pass-Through From eXtension Foundation	66.716			16,043		16,043
Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	66.802		329,611			329,611
Underground Storage Tank (UST) Prevention, Detection, and Compliance Program	66.804		608,173			608,173
Leaking Underground Storage Tank Trust Fund Corrective Action Program	66.805		1,099,134			1,099,134
Superfund State and Indian Tribe Core Program Cooperative Agreements	66.809		198,878			198,878
State and Tribal Response Program Grants	66.817		153,106			153,106
Environmental Education Grants	66.951		13,420			13,420
Geographic Programs - Chesapeake Bay Program Implementation, Regulatory/Accountability and Monitoring Grants	66.964		2,240,515		84,058	2,240,515
Other Assistance	66.U01	17361	1,015			1,015
Total Non-Stimulus			28,258,211	457,637	1,769,817	
Stimulus:						
Environmental Justice Government-to-Government (EJ2G) Program	66.312	COVID-19	30,000		30,000	30,000
Total Stimulus			30,000	-	30,000	
Total Excluding Clusters Identified Below			28,288,211	457,637	1,799,817	
Clean Water State Revolving Fund Cluster:						
Clean Water State Revolving Fund	66.458		58,131,523		58,131,523	58,131,523
Total Clean Water State Revolving Fund Cluster			58,131,523	-	58,131,523	58,131,523
Drinking Water State Revolving Fund Cluster:						
Drinking Water State Revolving Fund	66.468		4,129,346			9,539,417
Drinking Water State Revolving Fund	66.468	SAFE DRINKING WATER FY2019	5,410,071		5,410,071	9,539,417
Total Drinking Water State Revolving Fund Cluster			9,539,417	-	5,410,071	9,539,417
Research and Development:						
Non-Stimulus:						
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034		24,336			811,190
Water Pollution Control State, Interstate, and Tribal Program Support	66.419		23,287		23,287	23,287
Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	66.436					7,265
Pass-Through From Rural Community Assistance Partnership	66.436			486		7,265
Nonpoint Source Implementation Grants	66.460					1,806,787
Regional Wetland Program Development Grants	66.461		202,743			466,754
Pass-Through From Maryland Department of the Environment	66.461	FAIN: 96390701/EPA 963822-01-0		72,232		466,754
Geographic Programs - Chesapeake Bay Program	66.466		889,313			6,294,947
Geographic Programs - Chesapeake Bay Program	66.466	CB96392201	17,777		17,777	6,294,947
Pass-Through From Chesapeake Bay Foundation Incorporated	66.466	19223		37,535		6,294,947
Pass-Through From Chesapeake Bay Trust	66.466	17740/SID 1520/19266		4,145		6,294,947
Pass-Through From James River Association	66.466	0602.20.068098		39,257		6,294,947
Pass-Through From National Fish and Wildlife Foundation	66.466	0603.21.073166		39,001		6,294,947

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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Science To Achieve Results (STAR) Research Program	66.509		191,338		78,820	203,749
Pass-Through From Harvard University	66.509			1,021		203,749
Pass-Through From State of Maryland	66.509			11,390		203,749
Office of Research and Development Consolidated						
Research/Training/Fellowships	66.511		561,921		93,693	561,921
Performance Partnership Grants	66.605		123,213			12,564,980
Pass-Through From Maryland Department of the Environment	66.605			36,809		12,564,980
Agreement with EPA for Christopher Carr-206273P	66.RD		111,384			284,214
Other Assistance						
Pass-Through From Boston University	66.RD	Accounting for the health benefits of air pollution regulations in China, 2008-2020-4500003759-205436P/4500003759		1,267		284,214
Pass-Through From Boston University	66.RD	Accounting for the health benefits of air pollution regulations in China, 2008-2020-4500003961-205677P/4500003961		53,491		284,214
Pass-Through From Boston University	66.RD	Accounting for the health benefits of air pollution regulations in China, 2008-2020-4500004675-206299P/4500004675		11,514		284,214
Pass-Through From General Dynamics	66.RD	Emissions: 2020 NEI Preparation-SUB414650-205523P/SUB414650		38,451		284,214
Pass-Through From University of Texas at Austin	66.RD	Predictive, source-oriented modeling and measurements to evaluate community exposures to air pollutants and noise from unconventional oil and gas development -UTAUS-SUB00000361-205861P/UTAUS-SUB00000361		68,107		284,214
Total Non-Stimulus			2,145,312	414,706	213,577	
Total Research and Development			2,145,312	414,706	213,577	
Total ENVIRONMENTAL PROTECTION AGENCY			98,104,463	872,343	65,554,988	
NUCLEAR REGULATORY COMMISSION						
Non-Stimulus:						
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008		124,051			905,440
Total Non-Stimulus			124,051	-	-	
Total Excluding Clusters Identified Below			124,051	-	-	
Research and Development:						
Non-Stimulus:						
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008		718,780		106,837	905,440
Pass-Through From Kansas State University	77.008	A22-0262-S001		62,609		905,440
Total Non-Stimulus			718,780	62,609	106,837	
Total Research and Development			718,780	62,609	106,837	
Total NUCLEAR REGULATORY COMMISSION			842,831	62,609	106,837	
U.S. DEPARTMENT OF ENERGY						
Non-Stimulus:						
State Energy Program	81.041		2,042,171		1,956,599	2,235,749
Weatherization Assistance for Low-Income Persons	81.042		6,782,904		6,033,464	6,782,904
Office of Science Financial Assistance Program	81.049		6,023			15,634,908
Conservation Research and Development	81.086		518,686		518,686	5,341,923
Renewable Energy Research and Development	81.087					3,619,941
Pass-Through From Electric Power Research Institute	81.087			205		3,619,941
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	81.117		36,790			36,790
Other Assistance						1,361
Pass-Through From Alliance for Sustainable Energy Limited Liability Company	81.U01	SUB-2021-10567		1,361		1,361
Total Non-Stimulus			9,386,574	1,566	8,508,749	
Total Excluding Clusters Identified Below			9,386,574	1,566	8,508,749	
Research and Development:						
Non-Stimulus:						
Cybersecurity, Energy Security & Emergency Response (CESER)	81.008		116,961			116,961
State Energy Program	81.041		193,578			2,235,749
Office of Science Financial Assistance Program	81.049		13,259,565		870,879	15,634,908
Office of Science Financial Assistance Program	81.049	DE-SC0022245	223,323		223,323	15,634,908
Pass-Through From Applied Nanotech Incorporated	81.049			22,099		15,634,908
Pass-Through From California State University East Bay Foundation	81.049	W1238 A220013 5004		72,227		15,634,908
Pass-Through From Cornell University	81.049			238,171		15,634,908
Pass-Through From Emory University	81.049			93,065		15,634,908
Pass-Through From Error Corporation	81.049			79,758		15,634,908
Pass-Through From Florida State University	81.049			214,870		15,634,908
Pass-Through From Glint Photonics Incorporated	81.049			15,407		15,634,908
Pass-Through From HTS International Corporation	81.049	DE-SC0021764		45,192		15,634,908
Pass-Through From Innovative Wireless Technologies Incorporated	81.049			4,104		15,634,908
Pass-Through From Louisiana State University	81.049			81,976		15,634,908
Pass-Through From Luna Innovations, Incorporated	81.049			50,803		15,634,908
Pass-Through From Luna Labs Usa, Limited Liability Company	81.049			74,298		15,634,908
Pass-Through From NanoCoatings Incorporated	81.049			60,297		15,634,908
Pass-Through From NoMIS Power Group Limited Liability Company	81.049			18,904		15,634,908
Pass-Through From Pancopia	81.049			87,780		15,634,908
Pass-Through From Pennsylvania State University	81.049			259,099		15,634,908
Pass-Through From Radiation Monitoring Devices, Incorporated	81.049			115,620		15,634,908
Pass-Through From Smithsonian Institution	81.049	21-SUBC-440-0000-464278/19-SUBC-440-0000425455		105,443		15,634,908
Pass-Through From Stanford University	81.049			207,588		15,634,908

COMMONWEALTH OF VIRGINIA  
Schedule of Expenditures of Federal Awards  
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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From The Ohio State University	81.049			22,539		15,634,908
Pass-Through From Triad National Security, Limited Liability Company	81.049			34,174		15,634,908
Pass-Through From University at Buffalo	81.049			7,887		15,634,908
Pass-Through From University of Idaho	81.049			47,809		15,634,908
Pass-Through From University of Maryland	81.049			10,241		15,634,908
Pass-Through From University of Miami	81.049			86,536		15,634,908
Pass-Through From University of Notre Dame Du Lac	81.049			12,650		15,634,908
Pass-Through From University of Texas at Dallas	81.049	2109454		77,460		15,634,908
Conservation Research and Development	81.086		3,227,290		539,948	5,341,923
		S20-001-01; S20-001-02; S20-001-03; S20-001-04;				
Conservation Research and Development	81.086	S21-001-01	144,333		144,333	5,341,923
Pass-Through From Auburn University	81.086			7,798		5,341,923
Pass-Through From Ceramic Tubular Products, Limited Liability Company	81.086			58,044		5,341,923
Pass-Through From Cummins Incorporated	81.086			565,862		5,341,923
Pass-Through From General Motors Limited Liability Company	81.086			273,776		5,341,923
Pass-Through From Marquette University	81.086			103,224		5,341,923
Pass-Through From Montana Fish, Wildlife, and Parks	81.086			162		5,341,923
Pass-Through From North Carolina State University	81.086			107,577		5,341,923
Pass-Through From Pennsylvania State University	81.086			1,379		5,341,923
Pass-Through From Texas A&M University	81.086			44,474		5,341,923
Pass-Through From University of Florida	81.086			98,763		5,341,923
Pass-Through From University of Houston	81.086			190,555		5,341,923
Renewable Energy Research and Development	81.087		3,125,130		1,049,484	3,619,941
Pass-Through From Massachusetts Institute of Technology	81.087			73,682		3,619,941
Pass-Through From Regents University of California, Los Angeles	81.087	418987-19E01		62,693	52,917	3,619,941
Pass-Through From Rensselaer Polytechnic Institute	81.087			26,392		3,619,941
Pass-Through From South Dakota School of Mines & Technology	81.087	SDSMT-VCU-19-07 R1		41,967		3,619,941
Pass-Through From Stevens Institute of Technology	81.087			834		3,619,941
Pass-Through From University of Alabama	81.087			40,473		3,619,941
Pass-Through From University of Central Florida	81.087			147,491		3,619,941
Pass-Through From University of Maryland	81.087			101,074		3,619,941
Fossil Energy Research and Development	81.089		1,563,098		1,018,868	2,913,784
Pass-Through From FuelCell Energy Incorporated	81.089			56,488		2,913,784
Pass-Through From Minerals Refining Company Limited Liability Company	81.089			131,362		2,913,784
Pass-Through From Semplastics EHC Limited Liability Company	81.089			18,487		2,913,784
Pass-Through From Southern States Energy Board	81.089			353,747		2,913,784
Pass-Through From The Pennsylvania State University	81.089			135,517		2,913,784
Pass-Through From Touchstone Research Laboratory Limited	81.089			221,621		2,913,784
Pass-Through From University of Alabama	81.089			72,312		2,913,784
Pass-Through From University of Kentucky	81.089			17,355		2,913,784
Pass-Through From University of Utah	81.089			64,926		2,913,784
Pass-Through From West Virginia University	81.089			278,871		2,913,784
Defense Nuclear Nonproliferation Research	81.113					252,515
Pass-Through From Texas A&M University	81.113	M1900862		5,904		252,515
Pass-Through From University of Michigan	81.113			246,611		252,515
Nuclear Energy Research, Development and Demonstration	81.121		1,477,821		310,696	1,732,577
Nuclear Energy Research, Development and Demonstration	81.121	E0002930	32,089		32,089	1,732,577
Pass-Through From Mississippi State University	81.121			32,386		1,732,577
Pass-Through From Oregon State University	81.121			11,761		1,732,577
Pass-Through From University of Maryland	81.121	95266-Z7111201		59,478		1,732,577
Pass-Through From University of Michigan	81.121			119,042		1,732,577
National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program	81.123		740,092			801,586
National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program	81.123	DE-NA0004007	61,494		61,494	801,586
Advanced Research Projects Agency - Energy	81.135		3,278,623		742,705	3,790,681
Pass-Through From Colorado School of Mines	81.135			2,589		3,790,681
Pass-Through From Eaton Corporation	81.135			20,580		3,790,681
Pass-Through From North Carolina State University	81.135			246,900		3,790,681
Pass-Through From NuVision Engineering	81.135	PO 20702		10,179		3,790,681
Pass-Through From Phinix Limited Liability Company	81.135			133,239		3,790,681
Pass-Through From Trustees of the Colorado School of Mines	81.135			5,577		3,790,681
Pass-Through From University of Kentucky Research Foundation	81.135			4,711		3,790,681
Pass-Through From University of Maryland	81.135			88,283		3,790,681
Other Assistance	81.RD					7,643,299
Other Assistance	81.RD	200933	9,772			7,643,299
Other Assistance	81.RD	282921	40,804			7,643,299
Other Assistance	81.RD	374705	6,532			7,643,299
Other Assistance	81.RD	391076	196,417			7,643,299
Other Assistance	81.RD	429170	189			7,643,299
Other Assistance	81.RD	534354	163,863			7,643,299
Other Assistance	81.RD	555928	38,202			7,643,299
Other Assistance	81.RD	556357	3,418			7,643,299
Other Assistance	81.RD	580974	12,255			7,643,299
Other Assistance	81.RD	598999	106,760			7,643,299
Other Assistance	81.RD	622449	31,306			7,643,299
Other Assistance	81.RD	657670	32,803			7,643,299
Other Assistance	81.RD	658596	220,535			7,643,299
Other Assistance	81.RD	673401	137,882			7,643,299
Other Assistance	81.RD	2348734	192,674			7,643,299
Other Assistance	81.RD	2445652	9,270			7,643,299
Other Assistance	81.RD	7681366	44,769			7,643,299
Other Assistance	81.RD	4000099824	21,379			7,643,299
Other Assistance	81.RD	4000180542	80,180			7,643,299
Other Assistance	81.RD	4000194114	32,054			7,643,299
Other Assistance	81.RD	1F-60360; M003	35,493			7,643,299

COMMONWEALTH OF VIRGINIA  
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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Other Assistance	81.RD	22-D0234	85,951			7,643,299
Other Assistance	81.RD	23-D0163	682			7,643,299
Other Assistance	81.RD	2F-60149	1,350			7,643,299
Other Assistance	81.RD	3F-60055	22,539			7,643,299
Other Assistance	81.RD	4000133430/4000192745	87,037			7,643,299
Other Assistance	81.RD	ASJQ7ROA	63,725			7,643,299
Other Assistance	81.RD	B643089	29,020			7,643,299
Other Assistance	81.RD	B649378	18,345			7,643,299
Other Assistance	81.RD	B652711	211,068			7,643,299
Other Assistance	81.RD	B653801	49,107			7,643,299
Other Assistance	81.RD	B655233	37,712			7,643,299
Other Assistance	81.RD	B655813	31,581			7,643,299
Other Assistance	81.RD	B655966	63,676			7,643,299
Other Assistance	81.RD	CW27670	17,980			7,643,299
Other Assistance	81.RD	CW31403	13,666			7,643,299
Other Assistance	81.RD	CW32792	113,102			7,643,299
Other Assistance	81.RD	CW34853	22,086			7,643,299
Other Assistance	81.RD	CW43099	38,052			7,643,299
Other Assistance	81.RD	DOE_Geise_Targeted Extraction Nuclear Physics-JSA 07-C0317101; subcontract #	73,071			7,643,299
Other Assistance	81.RD	10C0418300	216,136			7,643,299
Other Assistance	81.RD	PO #2207841	156,810			7,643,299
Other Assistance	81.RD	PO 2159549	53,827			7,643,299
Other Assistance	81.RD	PO 21-D0847	4,332			7,643,299
Other Assistance	81.RD	PO# 2347178-2	251,315			7,643,299
Other Assistance	81.RD	PO# 2428089	33,234			7,643,299
Other Assistance	81.RD	SRRA156068	47,000			7,643,299
Other Assistance	81.RD	SUB-2022-10071	19,758			7,643,299
Other Assistance	81.RD	SUB-2022-10417	59,236			7,643,299
Other Assistance	81.RD	SUB-2023-10113	8,259			7,643,299
Pass-Through From Argonne National Laboratory	81.RD	206125P		3,425		7,643,299
		A study of high-performing and coking resistant electrocatalyst for non-oxidative aromatization of natural gas aromatization of natural gas-245368-				
Pass-Through From Battelle Energy Alliance Limited Liability Company	81.RD	205528P	54,659			7,643,299
Pass-Through From Battelle Memorial Institute	81.RD	610796	283,395			7,643,299
Pass-Through From Battelle Memorial Institute	81.RD	624726	85,000			7,643,299
Pass-Through From Battelle Savannah River Alliance Limited Liability Company	81.RD	0000562560		126,192		7,643,299
Pass-Through From Battelle Savannah River Alliance Limited Liability Company	81.RD	TOA # 0000556085		58,240		7,643,299
Pass-Through From Battelle Savannah River Alliance Limited Liability Company	81.RD	TOA NUMBER: 0000464145		1,243		7,643,299
Pass-Through From Battelle Savannah River Alliance Limited Liability Company	81.RD	TOA NUMBER: 0000512925		10,853		7,643,299
Pass-Through From Battelle Savannah River Alliance Limited Liability Company	81.RD	TOA0000558607	291,679			7,643,299
Pass-Through From Bechtel Marine Propulsion	81.RD	PURCHASE ORDER 129409	3,560			7,643,299
Pass-Through From BorgWarner Incorporated	81.RD	4877-7139-3822.1	52,414			7,643,299
Pass-Through From Ceramic Tubular Products, Limited Liability Company	81.RD	RFA_Li_Cermic Tubular	61,753			7,643,299
Pass-Through From Consolidated Nuclear Security, Limited Liability Company	81.RD	4300168021	47,101			7,643,299
Pass-Through From Consolidated Nuclear Security, Limited Liability Company	81.RD	4300171933	98,164			7,643,299
Pass-Through From Consolidated Nuclear Security, Limited Liability Company	81.RD	4300177410	114,632			7,643,299
Pass-Through From Delta Products Corporation	81.RD	AT-52196	8,850			7,643,299
Pass-Through From From Energy Limited Liability Company	81.RD	AT-56801	93,655			7,643,299
Pass-Through From Health Effects Institute	81.RD	Air pollution source impacts at fine scales for long-term regulatory accountability and environmental justice-4994-RFA20-2/22-1-205929P	95,563			7,643,299
Pass-Through From Honeywell Aerospace	81.RD	6400431281	5,168			7,643,299
Pass-Through From Honeywell Federal Manufacturing & Technologies, Limited Liability Company	81.RD	N000422244	20,601			7,643,299
Pass-Through From Honeywell Federal Manufacturing & Technologies, Limited Liability Company	81.RD	N000422244_MOD1	24,495			7,643,299
Pass-Through From Honeywell Federal Manufacturing & Technologies, Limited Liability Company	81.RD	N000427904	76,296			7,643,299
Pass-Through From Honeywell Federal Manufacturing & Technologies, Limited Liability Company	81.RD	N000479000	16,776			7,643,299
Pass-Through From Honeywell Federal Manufacturing & Technologies, Limited Liability Company	81.RD	N000441598	138,310			7,643,299
Pass-Through From Honeywell Federal Manufacturing & Technologies, Limited Liability Company	81.RD	N000441599	57,083			7,643,299
Pass-Through From Iowa State University	81.RD	SC-19-498	54,607			7,643,299
Pass-Through From Jefferson Science Associates, Limited Liability Company	81.RD	2022-2023 JSA/ILab Graduate Fellows/SATNIK		21,079		7,643,299
Pass-Through From Jefferson Science Associates, Limited Liability Company	81.RD	2022-2023/LORENTI 2022-2023				
Pass-Through From Jefferson Science Associates, Limited Liability Company	81.RD	22-D0054	51,188			7,643,299
Pass-Through From Jefferson Science Associates, Limited Liability Company	81.RD	22-D0311	27,836			7,643,299
Pass-Through From Jefferson Science Associates, Limited Liability Company	81.RD	22-D0312	9,898			7,643,299
Pass-Through From Jefferson Science Associates, Limited Liability Company	81.RD	JSA-21-C0468 / 21-D0552	74,035			7,643,299
Pass-Through From Leland Stanford Junior University	81.RD	207616	2,506			7,643,299
Pass-Through From Los Alamos National Security, Limited Liability Company	81.RD	Intelligent Quantum Sensing with Quantum Neural Networks-C2280 (Basic Agreement 314970)-205922P	39,744			7,643,299
Pass-Through From Nanohmics Incorporated	81.RD	Nanohmics_Zebarjadi_EN-ECE	12,849			7,643,299

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2023**

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From NanoSonic Incorporated	81.RD	EN1-2481		36,069		7,643,299
Pass-Through From NanoSonic Incorporated	81.RD	EN1-2483		51,174		7,643,299
Pass-Through From National Technology and Engineering Solutions of Sandia Limited Liability Company	81.RD	Novel Hypersonic Vehicle Maneuvers Via Reinforcement Learning Techniques-PO # 2236415-205488P		28,593		7,643,299
Pass-Through From Oak Ridge Associated Universities	81.RD	Holistic Human Identity Mapping-STEM-WD-00850-205593P		20,087		7,643,299
Pass-Through From Oak Ridge Institute for Science and Education	81.RD	AXIRY375		108,314		7,643,299
Pass-Through From Pancopia	81.RD	A35V7QKS		27,145		7,643,299
Pass-Through From Raytheon Technologies	81.RD	1261965		309,026		7,643,299
Pass-Through From REMADE Institute	81.RD	20-01-B4-4007/419797-19007		143,031	63,635	7,643,299
Pass-Through From REMADE Institute	81.RD	DE-EE007897 / SA-20-09		10,697		7,643,299
Pass-Through From REMADE Institute	81.RD	SA-19-25		5,779		7,643,299
Pass-Through From Triad National Security, Limited Liability Company	81.RD	632572		53,131		7,643,299
Pass-Through From Triad National Security, Limited Liability Company	81.RD	520126		63,655		7,643,299
Pass-Through From UChicago Argonne Limited Liability Company	81.RD	2F-60018		51,903		7,643,299
Pass-Through From UChicago Argonne Limited Liability Company	81.RD	3F-60068		27,483		7,643,299
Pass-Through From UChicago Argonne Limited Liability Company	81.RD	8F-30034		236,540		7,643,299
Pass-Through From University of Chicago Argonne, Limited Liability Company	81.RD	Development Support for POLARIS Transportation System Model-7F-30006-204042P		11,404		7,643,299
Pass-Through From University of Chicago Argonne, Limited Liability Company	81.RD	In-situ Characterization of Electrode/Electrolyte Interface-NO. 2F-60105-205831P		73,608		7,643,299
Pass-Through From University of Chicago Argonne, Limited Liability Company	81.RD	Joint Appointment - June 2022-1A-2021-GMU-205851P		8,189		7,643,299
Pass-Through From University of Chicago Argonne, Limited Liability Company	81.RD	Large-scale Simulation-based Optimization and Machine Learning for Resilient Power Grid-1F-60250-205386P		4,691		7,643,299
Pass-Through From University of Chicago Argonne, Limited Liability Company	81.RD	Topological properties in intercalated transition metal dichalcogenides-NO. 1F-60364-205514P		15,658		7,643,299
Pass-Through From University of Illinois	81.RD	106009-18701		159,431		7,643,299
Pass-Through From University of Kentucky	81.RD	3200003079-20-154		156,788		7,643,299
Pass-Through From University of North Texas	81.RD	A study of nanomaterials surface functionalization and characterization-GF40174-1-205430P		21,572		7,643,299
Pass-Through From University of Texas at San Antonio	81.RD	CyManII--205390P		450,882		7,643,299
Pass-Through From Westinghouse Electric Company, Limited Liability Company	81.RD	PO 4500834238		199,386		7,643,299
Total Non-Stimulus			30,689,611	10,827,228	5,110,371	
Total Research and Development			30,689,611	10,827,228	5,110,371	
Total U.S. DEPARTMENT OF ENERGY			40,076,185	10,828,794	13,619,120	
<b>U.S. DEPARTMENT OF EDUCATION</b>						
Non-Stimulus:						
Adult Education - Basic Grants to States	84.002		16,071,272		11,795,368	16,071,272
Title I Grants to Local Educational Agencies	84.010		266,269,063		262,511,169	266,269,063
Migrant Education State Grant Program	84.011		754,534		499,160	754,534
Title I State Agency Program for Neglected and Delinquent Children and Youth	84.013		1,360,322		1,020,654	1,360,322
Overseas Programs - Group Projects Abroad	84.021		82,811			140,359
Higher Education Institutional Aid	84.031		16,004,579			16,004,579
Career and Technical Education -- Basic Grants to States	84.048		28,443,680		21,023,701	28,645,660
Fund for the Improvement of Postsecondary Education	84.116		750,685		187,815	750,685
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126		83,801,672		769,391	83,801,672
Rehabilitation Long-Term Training	84.129		624,618			624,618
Migrant Education Coordination Program	84.144		110,013		62,015	110,013
Rehabilitation Services Independent Living Services for Older Individuals Who are Blind	84.177		593,000			593,000
Special Education-Grants for Infants and Families	84.181		11,881,547		8,897,029	11,881,547
School Safety National Activities	84.184		2,427,778		1,171,972	2,672,023
Supported Employment Services for Individuals with the Most Significant Disabilities	84.187		769,015			769,015
Education for Homeless Children and Youth	84.196		447,443			1,962,557
Education for Homeless Children and Youth	84.196	885-86606-S196A220048	1,515,114		1,515,114	1,962,557
Innovative Approaches to Literacy; Promise Neighborhoods; Full-Service Community Schools; and Congressionally Directed Spending for Elementary and Secondary Education Community Projects	84.215		299,532			301,796
Tech-Prep Education	84.243		3,550			3,550
Innovative Rehabilitation Training	84.263					134,298
Pass-Through From Griffin Hammis Associates Limited Liability Company	84.263	GRIFFIN HAMMIS FP00013758		134,298		134,298
Rehabilitation Training Technical Assistance Centers	84.264					779,172
Pass-Through From University of Wisconsin-Madison	84.264	1168/1062		779,172		779,172
Twenty-First Century Community Learning Centers	84.287		20,085,948		18,214,176	20,085,948
Education Research, Development and Dissemination	84.305		50,374			8,388,879
Pass-Through From Teachers College	84.305			72,465		8,388,879
Special Education - State Personnel Development	84.323		1,020,377		354,654	1,020,377
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325		2,065,882		47,333	2,802,703
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325	E0002533	267,838		267,838	2,802,703
Pass-Through From East Carolina University	84.325			133,564		2,802,703
Pass-Through From Temple University	84.325			117,316		2,802,703

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2023**

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	84.326		285,689			327,127
Pass-Through From Helen Keller National Center	84.326	HK NATL CNTR H326T180026		41,438		327,127
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334		3,499,538		3,424,749	3,499,538
Child Care Access Means Parents in School	84.335		1,310,615			1,453,782
Rural Education	84.358		2,366,233		2,262,863	2,366,233
English Language Acquisition State Grants	84.365		15,590,100		14,532,920	16,190,483
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.367		39,227,402		37,677,829	39,227,402
Grants for State Assessments and Related Activities	84.369		3,152,930			3,152,930
Statewide Longitudinal Data Systems	84.372		1,050,882			1,050,882
School Improvement Grants	84.377		2,754,893		2,573,085	2,754,893
Strengthening Minority-Serving Institutions	84.382		623,953			623,953
Transition Programs for Students with Intellectual Disabilities into Higher Education	84.407					72,476
Pass-Through From University of Massachusetts Boston	84.407	UMBOS-11909		72,476		72,476
Education Innovation and Research (formerly Investing in Innovation (I3) Fund)	84.411		419,650			841,993
Pass-Through From National Writing Project	84.411			2,759		841,993
Pass-Through From Old Dominion University Research Foundation	84.411			554		841,993
Disability Innovation Fund (DIF)	84.421		1,822,778		99,490	1,822,778
Supporting Effective Educator Development Program	84.423		3,659,674			3,702,375
Pass-Through From National Center for Teacher Residencies	84.423	NCTR SEED		1,999		3,702,375
Pass-Through From University of Buffalo	84.423	R1332406		40,702		3,702,375
Student Support and Academic Enrichment Program	84.424		18,653,581		18,137,249	18,653,581
Other Assistance	84.U01	Literacy Engagement Action Program - S215K220011-205900P	338,684			343,748
Collaboration for Effective Educator Development Accountability and Reform (CEEDAR Center)-						
Pass-Through From University of Florida	84.U02	PO#2301022081-206095P		5,064		343,748
Total Non-Stimulus			550,457,249	1,401,807	407,045,574	
Stimulus:						
Governor's Emergency Education Relief Fund	84.425C	84.425C; COVID-19	22,106,256		5,715,416	1,269,083,372
Elementary and Secondary School Emergency Relief Fund	84.425D	84.425D; COVID-19	425,681,086		410,932,071	1,269,083,372
HEERF Student Aid Portion	84.425E	84.425E; COVID-19	44,781,838			1,269,083,372
HEERF Institutional Portion	84.425F	84.425F; COVID-19	134,021,671			1,269,083,372
HEERF Historically Black Colleges and Universities (HBCUs)	84.425J	84.425J; COVID-19	28,622,351			1,269,083,372
HEERF Strengthening Institutions Program (SIP)	84.425M	84.425M; COVID-19	4,943,529			1,269,083,372
Institutional Resilience and Expanded Postsecondary Opportunity	84.425P	84.425P; COVID-19	607,528			1,269,083,372
Coronavirus Response and Relief Supplemental Appropriations Act, 2021 - Emergency Assistance for Non-Public Schools (CRRSA EANS)	84.425R	84.425R; COVID-19	2,364,627		69,062	1,269,083,372
HEERF Supplemental Assistance to Institutions of Higher Education (SAIHE) Program	84.425S	84.425S; COVID-19	2,729,663			1,269,083,372
American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)	84.425U	84.425U; COVID-19	597,249,816		588,313,017	1,269,083,372
American Rescue Plan - Emergency Assistance for Non-Public Schools (ARP EANS)	84.425V	84.425V; COVID-19	2,490,418			1,269,083,372
American Rescue Plan - Elementary and Secondary School Emergency Relief - Homeless Children and Youth	84.425W	84.425W; COVID-19	232,660			1,269,083,372
American Rescue Plan - Elementary and Secondary School Emergency Relief - Homeless Children and Youth	84.425W	84.425W; COVID-19; 885-86714-5425W210048	3,251,929		3,251,929	1,269,083,372
Total Stimulus			1,269,083,372	-	1,008,281,495	
Total Excluding Clusters Identified Below			1,819,540,621	1,401,807	1,415,327,069	
Special Education Cluster (IDEA):						
Special Education Grants to States	84.027		313,380,840		276,609,569	313,407,256
Special Education Grants to States	84.027	E0002938	26,416		26,416	313,407,256
Special Education Preschool Grants	84.173		10,545,698		8,530,022	10,545,698
Total Special Education Cluster (IDEA)			323,952,954	-	285,166,007	323,952,954
Student Financial Assistance Programs:						
Federal Supplemental Educational Opportunity Grants	84.007		15,783,841			15,783,841
Federal Work-Study Program	84.033		8,567,512			8,567,512
Federal Perkins Loan - Federal Capital Contributions	84.038		13,972,785			13,972,785
Federal Pell Grant Program	84.063		407,553,831			407,553,831
Federal Direct Student Loans	84.268		1,093,421,785			1,093,421,785
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379		330,746			330,746
Postsecondary Education Scholarships for Veteran's Dependents	84.408		36,573			36,573
Total Student Financial Assistance Programs			1,539,667,073	-	-	1,539,667,073
Trio Cluster:						
TRIO Student Support Services	84.042		6,813,087		381,375	6,813,087
TRIO Talent Search	84.044		2,152,090			2,152,090
TRIO Upward Bound	84.047		6,024,110		292,710	6,024,110
TRIO Educational Opportunity Centers	84.066		460,215			460,215
TRIO McNair Post-Baccalaureate Achievement	84.217		218,845		89,659	218,845
Total Trio Cluster			15,668,347	-	763,744	15,668,347
Research and Development:						
Non-Stimulus:						
Overseas Programs - Group Projects Abroad	84.021		57,548			140,359
Overseas Programs - Doctoral Dissertation Research Abroad	84.022		59,732			59,732
Career and Technical Education -- Basic Grants to States	84.048		201,980			28,645,660
Career and Technical Education -- National Programs	84.051		79,774		79,774	79,774
School Safely National Activities	84.184		244,245			2,672,023
Graduate Assistance in Areas of National Need	84.200		159,215			159,215
Javits Gifted and Talented Students Education	84.206		583,282			622,906



COMMONWEALTH OF VIRGINIA  
 Schedule of Expenditures of Federal Awards  
 For the Fiscal Year Ended June 30, 2023

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From University of Connecticut	84.206	374654		39,624		622,906
Innovative Approaches to Literacy; Promise Neighborhoods; Full-Service Community Schools; and Congressionally Directed Spending for Elementary and Secondary Education Community Projects Comprehensive Centers	84.215		2,264			301,796
Pass-Through From Trustees of Boston University	84.283			44,181		44,181
Education Research, Development and Dissemination	84.305		6,517,613		1,254,707	8,388,879
Education Research, Development and Dissemination	84.305	E0003011/E0003055/E0003072/E0002329/E0002844/E0002847/E0002848	667,590		667,590	8,388,879
Pass-Through From American Institutes for Research	84.305			99,480		8,388,879
Pass-Through From Children's Hospital of Philadelphia (CHOP)	84.305	3272540624 PO#20090887 RSUB		42,173		8,388,879
Pass-Through From Curators of the University of Missouri	84.305			436,002		8,388,879
Pass-Through From Johns Hopkins University	84.305			60,956		8,388,879
Pass-Through From Mathematica Incorporated	84.305			30,172		8,388,879
Pass-Through From The Regents of The University of California	84.305			25,698		8,388,879
Pass-Through From University of Denver	84.305			31,465		8,388,879
Pass-Through From University of Maryland College Park	84.305	38670-Z2110001/R305A160280		15,947		8,388,879
Pass-Through From University of Missouri	84.305			119,209		8,388,879
Pass-Through From University of Nebraska-Lincoln	84.305	SUBAWARD: 24-1714-0182-003		41,510		8,388,879
Pass-Through From University of North Carolina at Chapel Hill	84.305			64,399		8,388,879
Pass-Through From University of Texas Health Science Center at Houston	84.305			27,358		8,388,879
Pass-Through From University of Wisconsin	84.305			40,320		8,388,879
Pass-Through From University of Wisconsin	84.305	138		46,148		8,388,879
Research in Special Education	84.324		2,374,865		956,326	2,627,851
Research in Special Education	84.324	E0002964	54,926		54,926	2,627,851
Pass-Through From Duquesne University	84.324	G1500085		986		2,627,851
Pass-Through From Purdue University	84.324			67,125		2,627,851
Pass-Through From SRI International	84.324	PO61836		83,725		2,627,851
Pass-Through From Vanderbilt University	84.324	OSA00000222		46,224		2,627,851
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325		103,848			2,802,703
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325	E0002225	45,964		45,964	2,802,703
Pass-Through From Temple University	84.325			68,291		2,802,703
Special Education Educational Technology Media, and Materials for Individuals with Disabilities	84.327		1,485,699			1,485,699
Child Care Access Means Parents in School	84.335		143,167		127,671	1,453,782
Teacher Quality Partnership Grants	84.336					105,619
Pass-Through From University of Illinois	84.336			105,619		105,619
English Language Acquisition State Grants	84.365		600,383			16,190,483
Education Innovation and Research (formerly Investing in Innovation (I3) Fund)	84.411		234,524			841,993
Pass-Through From Old Dominion University Research Foundation	84.411			145,561		841,993
Pass-Through From Virginia Ed Strategies	84.411	Project Choice-Prof Learning Choice Community		38,945		841,993
Other Assistance	84.RD					76,561
Pass-Through From Triad National Security, Limited Liability Company	84.RD	621227 / PR44317		39,281		76,561
Effectiveness Replication of the Self-Regulated Strategy Development (SRSD) Instructional Model for Writing in the General Curriculum-5125400-						
Pass-Through From University of North Carolina at Chapel Hill	84.RD	206096P		37,280		76,561
Total Non-Stimulus			13,616,619	1,797,679	3,186,958	
Total Research and Development			13,616,619	1,797,679	3,186,958	
Total U.S. DEPARTMENT OF EDUCATION			3,712,445,614	3,199,486	1,704,443,778	
<b>BARRY GOLDWATER SCHOLARSHIP AND EXCELLENCE IN EDUCATION FUND</b>						
Non-Stimulus:						
Other Assistance	85.U01	Genomic Testing & Analysis - Mazur-21-PO-333-0000456452-205524P	2,803			261,834
Other Assistance	85.U02	George Mason University Student Involvement Biology Memorandum of Understanding Student Support-22-PO-353-0000475134-205935P	27,069			261,834
Other Assistance	85.U03	Historically Black Colleges and Universities: History and Culture Coalition-21-PO-680-0000455344-205654P	72,424			261,834
Other Assistance	85.U04	Smithsonian-Mason Conservation Education Program Faculty Funding-19-PO-353-0000419673-204970P	153,105			261,834
Other Assistance	85.U05	Smithsonian-Mason Conservation Education Program Faculty Start Up-19-PO-353-0000424917-204971P	6,433			261,834
Total Non-Stimulus			261,834	-	-	
Total Excluding Clusters Identified Below			261,834	-	-	
Research and Development:						
Non-Stimulus:						
MCC Foreign Assistance for Overseas Programs	85.002		94,917			94,917
Other Assistance	85.RD	George Mason University Student Involvement Biology Memorandum of Understanding Student Support-21-PO-353-0000460024-205601P	2,080			14,855
Other Assistance	85.RD	George Mason University Student Involvement Biology Memorandum of Understanding Student Support-22-PO-353-0000475134-205935P	12,775			14,855

COMMONWEALTH OF VIRGINIA  
 Schedule of Expenditures of Federal Awards  
 For the Fiscal Year Ended June 30, 2023

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Total Non-Stimulus			109,772	-	-	
Total Research and Development			109,772	-	-	
Total BARRY GOLDWATER SCHOLARSHIP AND EXCELLENCE IN EDUCATION FUND			371,606	-	-	
CONSUMER PRODUCT SAFETY COMMISSION						
Non-Stimulus:						
Virginia Graeme Baker Pool and Spa Safety	87.002		28,636			28,636
Total Non-Stimulus			28,636	-	-	
Total Excluding Clusters Identified Below			28,636	-	-	
Total CONSUMER PRODUCT SAFETY COMMISSION			28,636	-	-	
U.S. NATIONAL ARCHIVES AND RECORDS ADMINISTRATION						
Non-Stimulus:						
National Historical Publications and Records Grants	89.003		81,353			901,420
Total Non-Stimulus			81,353	-	-	
Total Excluding Clusters Identified Below			81,353	-	-	
Research and Development:						
Non-Stimulus:						
National Historical Publications and Records Grants	89.003		817,222			901,420
Pass-Through From Cumberland University	89.003			1,363		901,420
Pass-Through From The Trustees of Princeton University	89.003			1,482		901,420
Total Non-Stimulus			817,222	2,845	-	
Total Research and Development			817,222	2,845	-	
Total U.S. NATIONAL ARCHIVES AND RECORDS ADMINISTRATION			898,575	2,845	-	
ELECTION ASSISTANCE COMMISSION						
Non-Stimulus:						
2018 HAVA Election Security Grants	90.404		4,679,008			4,679,008
Total Non-Stimulus			4,679,008	-	-	
Total Excluding Clusters Identified Below			4,679,008	-	-	
Research and Development:						
Non-Stimulus:						
International Broadcasting Independent Grantee Organizations	90.500					51,899
Pass-Through From Old Dominion University Research Foundation	90.500			51,899		51,899
Total Non-Stimulus			-	51,899	-	
Total Research and Development			-	51,899	-	
Total ELECTION ASSISTANCE COMMISSION			4,679,008	51,899	-	
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Non-Stimulus:						
Medical Reserve Corps Small Grant Program	93.008		396,730			659,982
Pass-Through From National Association of County and City Health Officials	93.008	MRC Rise		263,252		659,982
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041		101,171		101,171	101,171
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042		549,871		535,274	723,353
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043		564,907		564,907	771,412
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048		84,857		30,603	904,740
National Family Caregiver Support, Title III, Part E	93.052		5,177,957		4,901,475	5,896,557
Training in General, Pediatric, and Public Health Dentistry	93.059		114,792			114,792
Public Health Emergency Preparedness	93.069		13,811,431			14,163,367
Public Health Emergency Preparedness	93.069	PUBLIC HEALTH EMERGENCY PREPAREDNESS	351,936		351,936	14,163,367
Environmental Public Health and Emergency Response	93.070		257,561			421,029
Environmental Public Health and Emergency Response	93.070	REDUCE THE BURDEN OF WATER RELATED ADVERSE HEALTH OUTCOMES	163,468		163,468	421,029
Medicare Enrollment Assistance Program	93.071		613,109		526,949	613,109
Lifespan Respite Care Program	93.072		308,245			308,245
Strengthening Emergency Care Delivery in the United States Healthcare System through Health Information and Promotion	93.078		13,805			13,805
Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	93.079		4,208			4,208
Blood Disorder Program: Prevention, Surveillance, and Research	93.080		75,986			151,274
Blood Disorder Program: Prevention, Surveillance, and Research	93.080	VIRGINIA SICKLE CELL DATA COLLECTION PROGRAM	28,550		28,550	151,274
Pass-Through From Children's Hospital of Philadelphia (CHOP)	93.080	GRT-00000783/PO 20224727		25,559		151,274
Prevention of Disease, Disability, and Death by Infectious Diseases	93.084		27,849			616,652
Advancing System Improvements for Key Issues in Women's Health	93.088		937,730			1,185,511
Advancing System Improvements for Key Issues in Women's Health	93.088	REDUCE MATERNAL DEATHS DUE TO VIOLENCE	30,976		30,976	1,185,511
Guardianship Assistance	93.090		293,030		289,602	293,030
Affordable Care Act (ACA) Personal Responsibility Education Program	93.092		588,408			588,408
Food and Drug Administration Research	93.103		1,907,480			4,014,880
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104		7,487			7,487
Area Health Education Centers	93.107		1,153,136		353,927	1,153,136
Maternal and Child Health Federal Consolidated Programs	93.110		355,549		37,402	16,394,455
Maternal and Child Health Federal Consolidated Programs	93.110	PEDIATRIC MENTAL HEALTH CARE ACCESS PROGRAM	369,219		369,219	16,394,455
Pass-Through From American College of Obstetrics and Gynecology	93.110	AIM		20,561		16,394,455

COMMONWEALTH OF VIRGINIA  
 Schedule of Expenditures of Federal Awards  
 For the Fiscal Year Ended June 30, 2023

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From Association of Public Health Laboratories	93.110	VIRGINIA NEWBORN SCREENING SERVICES		501,845		16,394,455
Pass-Through From Children's Hospital of Philadelphia (CHOP)	93.110			13,723,892		16,394,455
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116		1,281,338			1,584,070
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	TB OUTREACH	302,732		302,732	1,584,070
Emergency Medical Services for Children	93.127		79,411			79,411
Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	93.130		184,960			184,960
Injury Prevention and Control Research and State and Community Based Programs	93.136		6,586,234		529,000	7,559,472
Injury Prevention and Control Research and State and Community Based Programs	93.136	E0002762	66,500		66,500	7,559,472
Community Programs to Improve Minority Health Grant Program	93.137					276,417
Pass-Through From County of Fairfax	93.137			276,417		276,417
HIV-Related Training and Technical Assistance	93.145					287,352
Pass-Through From University of Pittsburgh	93.145	CNVA00050178 (136319-5)		83,196		287,352
Projects for Assistance in Transition from Homelessness (PATH)	93.150		1,500,693		1,411,414	1,500,693
Rural Health Research Centers	93.155					(1,097)
Pass-Through From University of Arkansas for Medical Sciences	93.155	54570		(1,097)		(1,097)
Grants to States for Loan Repayment	93.165		861,855			861,855
Graduate Psychology Education	93.191		538,493			538,493
Childhood Lead Poisoning Prevention Projects, State and Local						
Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197		396,507			396,507
Telehealth Programs	93.211		79,039		4,191	426,737
Family Planning Services	93.217		3,105,815			3,935,409
Family Planning Services	93.217	FAMILY PLANNING	829,594		829,594	3,935,409
Traumatic Brain Injury State Demonstration Grant Program	93.234		150,715		18,705	150,715
Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	93.235		978,293			1,249,341
Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	93.235	STATE SEXUAL RISK AVOIDANCE EDUCATION	271,048		271,048	1,249,341
Grants to States to Support Oral Health Workforce Activities	93.236		114,317			337,204
Grants to States to Support Oral Health Workforce Activities	93.236	ORAL HEALTH WORKFORCE ACTIVITIES	222,887		222,887	337,204
State Capacity Building	93.240		18,416			18,416
State Rural Hospital Flexibility Program	93.241		104,273			314,173
State Rural Hospital Flexibility Program	93.241	MEDICARE RURAL HOSPITAL FLEXIBILITY	209,900		209,900	314,173
Mental Health Research Grants	93.242		6,699			17,532,250
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243		2,094,196		1,737,925	2,404,046
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	VIRGINIA YOUTH SUICIDE PREVENTION PROGRAM	54,647		54,647	2,404,046
Pass-Through From Hampton Newport News Community Services Board	93.243	1H79TI084290-01/GRANT 1H795M085599-01		149,271		2,404,046
Pass-Through From Piedmont Community Services	93.243			46,649		2,404,046
Pass-Through From The Pennsylvania State University	93.243			9,818		2,404,046
Pass-Through From University of North Carolina at Chapel Hill	93.243	5124601		12,410		2,404,046
Early Hearing Detection and Intervention	93.251		228,783			228,783
Immunization Cooperative Agreements	93.268		89,197,589			123,114,918
Viral Hepatitis Prevention and Control	93.270		263,073			263,073
Drug-Free Communities Support Program Grants	93.276		118,950			120,660
Pass-Through From Piedmont Community Services	93.276			1,710		120,660
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286		15,220			7,216,379
Teenage Pregnancy Prevention Program	93.297		1,618,626			2,372,283
Teenage Pregnancy Prevention Program	93.297	S20-246-01; S20-250-01; S20-250-04; S20-250-05; S20-250-06; S20-250-07; S20-250-08; S20-250-09; S20-250-11; S20-250-12; S20-250-13; S21-197-02; S21-197-06; S21-197-08; S22-239-01; S22-239-02; S21-197-03	753,657		753,657	2,372,283
Small Rural Hospital Improvement Grant Program	93.301		29,365			230,620
Small Rural Hospital Improvement Grant Program	93.301	SMALL RURAL HOSPITAL IMPROVEMENT GRANT PROGRAM	201,255		201,255	230,620
Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program	93.314		115,008			115,008
Outreach Programs to Reduce the Prevalence of Obesity in High Risk Rural Areas	93.319		717,932		32,500	735,750
State Health Insurance Assistance Program	93.324		1,104,466		820,391	1,104,466
The Healthy Brain Initiative: Technical Assistance to Implement Public Health Actions related to Cognitive Health, Cognitive Impairment, and Caregiving at the State and Local Levels	93.334		144,791			238,955
The Healthy Brain Initiative: Technical Assistance to Implement Public Health Actions related to Cognitive Health, Cognitive Impairment, and Caregiving at the State and Local Levels	93.334	HEALTHY BRAIN VIRGINIA	94,164		94,164	238,955
Behavioral Risk Factor Surveillance System	93.336		273,415			373,849
Behavioral Risk Factor Surveillance System	93.336	BEHAVIORAL RISK FACTOR	100,434		100,434	373,849
National Center for Advancing Translational Sciences	93.350		22,416			12,196,342
Public Health Informatics & Technology Workforce Development Program (The PHIT Workforce Development Program)	93.355		515,513			515,513
Nurse Education, Practice Quality and Retention Grants	93.359		251,637			1,109,184
State Actions to Improve Oral Health Outcomes and Partner Actions to Improve Oral Health Outcomes	93.366		258,243			451,265
State Actions to Improve Oral Health Outcomes and Partner Actions to Improve Oral Health Outcomes	93.366	ORAL HEALTH OUTCOMES IMPROVEMENT PROJECT	193,022		193,022	451,265

COMMONWEALTH OF VIRGINIA  
Schedule of Expenditures of Federal Awards  
For the Fiscal Year Ended June 30, 2023

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Flexible Funding Model - Infrastructure Development and Maintenance for State Manufactured Food Regulatory Programs	93.367		478,269			478,269
ACL Independent Living State Grants	93.369		507,649		472,000	981,482
National and State Tobacco Control Program	93.387		2,020,512			2,185,127
National and State Tobacco Control Program	93.387	TOBACCO CONTROL PROGRAM	164,615		164,615	2,185,127
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391		4,544,606			6,622,132
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391	HEALTH DISPARITIES AMONG POP AT HIGH RISK				
Cancer Centers Support Grants	93.397	UNDERSERVED	2,077,526		2,077,526	6,622,132
The State Flexibility to Stabilize the Market Grant Program	93.413		1,336,358			6,525,837
			120,549			120,549
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421		329,276			883,932
Pass-Through From Association of University Centers on Disabilities	93.421	SUBAWARD 39-8814-22		21,004		883,932
Pass-Through From National Association of Chronic Disease Directors	93.421	NATIONAL DIABETES PREVENTION		286,152	25,037	883,932
NON-ACA/PPHF—Building Capacity of the Public Health System to Improve Population Health through National Nonprofit Organizations	93.424		12,084			12,084
Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	93.426		696,738			2,673,696
Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	93.426	LIVING WELL IN VIRGINIA	1,976,958		1,976,958	2,673,696
ACL National Institute on Disability, Independent Living, and Rehabilitation Research	93.433		70,152			3,537,594
Every Student Succeeds Act/Preschool Development Grants	93.434		11,823,633		9,003,336	11,832,400
Pass-Through From Virginia Early Childhood Foundation	93.434	90TP0067-02-01		8,767		11,832,400
Innovative State and Local Public Health Strategies to prevent and Manage Diabetes and Heart Disease and Stroke-	93.435		1,394,149			2,181,415
Innovative State and Local Public Health Strategies to prevent and Manage Diabetes and Heart Disease and Stroke-	93.435	INNOVATE	787,266		787,266	2,181,415
ACL Assistive Technology	93.464		583,313		191,000	663,313
Assistive Technology Alternative Financing Program	93.469		2,316,972			2,316,972
Title IV-E Prevention Program	93.472		1,557,317		1,387,751	1,557,317
Community Health Workers for Public Health Response and Resilient	93.495		99,562			537,046
		IPHI COMMUNITY HEALTH WORKERS FOR A				
Pass-Through From Institute for Public Health Innovation	93.495	HEALTHY VIRGINIA		296,993		537,046
Family to Family Health Information Centers	93.504		63,957			79,082
State Planning and Establishment Grants for the Affordable Care Act (ACA)'s Exchanges	93.525		487,323			487,323
MaryLee Allen Promoting Safe and Stable Families Program	93.556		8,081,703		7,609,106	9,135,751
Temporary Assistance for Needy Families	93.558		166,803,306		92,297,228	172,871,139
Temporary Assistance for Needy Families	93.558	DSS - Resource Mothers	5,175,190		5,175,190	172,871,139
Child Support Enforcement	93.563		59,864,165		312,361	59,864,165
Child Support Enforcement Research	93.564		130,867		55,435	185,640
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566		28,488,433		25,940,530	28,488,433
Low-income Home Energy Assistance	93.568		121,922,740		24,479,812	147,687,108
Community Services Block Grant	93.569		11,515,669		10,889,365	15,734,225
Pass-Through From Total Action for Progress	93.569			58,475		15,734,225
State Court Improvement Program	93.586		732,225			732,225
Community-Based Child Abuse Prevention Grants	93.590		964,388		884,603	1,193,095
Grants to States for Access and Visitation Programs	93.597		90,406		72,535	90,406
Chafee Education and Training Vouchers Program (ETV)	93.599		303,977		282,568	540,841
Adoption and Legal Guardianship Incentive Payments	93.603		931,255		836,264	931,255
Assistance for Torture Victims	93.604		9,958			19,916
Pass-Through From Northern Virginia Family Service	93.604			9,958		19,916
Developmental Disabilities Basic Support and Advocacy Grants	93.630		1,520,044			1,626,510
Pass-Through From Management Support Solutions Incorporated	93.630	VAZI PROJECT		4,551		1,626,510
Developmental Disabilities Projects of National Significance	93.631		333,403			582,915
Developmental Disabilities Projects of National Significance	93.631	E0002981/E0003004	43,500		43,500	582,915
University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632		345,951			345,951
Children's Justice Grants to States	93.643		336,612			336,612
Stephanie Tubbs Jones Child Welfare Services Program	93.645		7,391,024		7,356,690	7,391,024
Foster Care Title IV-E	93.658		62,634,453		58,211,543	62,634,453
Adoption Assistance	93.659		88,460,543		85,206,479	88,460,543
Substance Use-Disorder Prevention that Promotes Opioid Recovery and Treatment (SUPPORT) for Patients and Communities Act	93.664		657,153			657,153
Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	93.665		216,394		93,145	216,394
Social Services Block Grant	93.667		56,733,313		48,971,116	56,733,313
Child Abuse and Neglect State Grants	93.669		2,051,484		258,737	2,051,484
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671		2,765,101		2,589,868	3,308,763
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674		1,235,304		1,042,481	2,181,446
Mental and Behavioral Health Education and Training Grants	93.732		1,797,102			3,381,469
Elder Abuse Prevention Interventions Program	93.747		401,049		36,275	2,479,807
Evidence-Based Falls Prevention Programs Financed Solely by Prevention and Public Health Funds (PPHF)	93.761		70,124		20,120	70,124
Children's Health Insurance Program	93.767		424,041,034		730,701	449,541,905
Pass-Through From Norfolk City	93.767	VA HEALTH CARE FOUNDATION HEALTH KIDS		86,124		449,541,905
Opioid STR	93.788		18,716,972		12,202,490	18,759,416
Opioid STR	93.788	E0002945/E0002946/E0002955/E0002956	42,444		42,444	18,759,416
Organized Approaches to Increase Colorectal Cancer Screening	93.800		256			256

COMMONWEALTH OF VIRGINIA  
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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
National Organizations for Chronic Disease Prevention and Health Promotion	93.809		309			309
Paul Coverdell National Acute Stroke Program National Center for Chronic Disease Prevention and Health Promotion	93.810		325,654			795,125
Paul Coverdell National Acute Stroke Program National Center for Chronic Disease Prevention and Health Promotion	93.810	ACUTE STROKE PROGRAM	469,471		469,471	795,125
Cardiovascular Diseases Research	93.837		284			34,401,134
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		29,000			26,980,120
Maternal, Infant and Early Childhood Home Visiting Grant	93.870		712,863			8,496,335
Maternal, Infant and Early Childhood Home Visiting Grant	93.870	MEIC HOME VISITING	7,006,688		7,006,688	8,496,335
Primary Care Training and Enhancement	93.884		6,127			6,127
National Bioterrorism Hospital Preparedness Program	93.889		466,777			7,172,290
National Bioterrorism Hospital Preparedness Program	93.889	HOSPITAL PREPAREDNESS PROGRAM	6,705,513		6,705,513	7,172,290
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898		1,887,256			3,684,228
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898	VIRGINIA CANCER PREVENTION	1,796,972		1,796,972	3,684,228
Rural Health Care Services Outreach, Rural Health Network						
Development and Small Health Care Provider Quality Improvement	93.912		312,175			629,465
Grants to States for Operation of State Offices of Rural Health	93.913		230,305			305,913
Grants to States for Operation of State Offices of Rural Health	93.913	RURAL HEALTH	75,608		75,608	305,913
HIV Care Formula Grants	93.917		20,514,638			29,590,422
HIV Care Formula Grants	93.917	RYAN WHITE TITLE II GRANT	9,071,970		9,071,970	29,590,422
Healthy Start Initiative	93.926		149,983			808,474
Healthy Start Initiative	93.926	ELIMINATING DISPARITIES	658,491		658,491	808,474
HIV Prevention Activities Health Department Based	93.940		5,499,158			8,828,848
HIV Prevention Activities Health Department Based	93.940	INTEGRATED HIV SURVEILLANCE & PREVENTION	3,329,690		3,329,690	8,828,848
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944		745,196			1,005,764
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944	HIV BEHAVIORAL SURVEILLANCE	260,568		260,568	1,005,764
Assistance Programs for Chronic Disease Prevention and Control	93.945		375,988		35,000	398,778
Assistance Programs for Chronic Disease Prevention and Control	93.945	ARTHRITIS PROGRAM	22,790		22,790	398,778
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	93.946		353,014			462,456
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	93.946	VIRGINIA PREGNANCY RISK ASSESSMENT MONITORING SYSTEM (PRAMS)	109,442		109,442	462,456
Block Grants for Prevention and Treatment of Substance Abuse	93.959		42,863,336		38,250,905	42,901,832
CDC's Collaboration with Academia to Strengthen Public Health	93.967		101,324			101,324
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977		6,475,146			6,689,709
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	STRENGTHENING STD PREVENTION AND CONTROL FOR HEALTH DEPARTMENTS	214,563		214,563	6,689,709
International Research and Research Training	93.989					1,059,799
Pass-Through From The Aga Khan University	93.989			50,822		1,059,799
Preventive Health and Health Services Block Grant	93.991		2,014,111			2,954,748
Preventive Health and Health Services Block Grant	93.991	PREVENTIVE HEALTH AND HEALTH SERVICES	940,637		940,637	2,954,748
Maternal and Child Health Services Block Grant to the States	93.994		9,065,375			11,581,385
Maternal and Child Health Services Block Grant to the States	93.994	MATERNAL AND CHILD HEALTH SERVICES	2,516,010		2,516,010	11,581,385
Other Assistance	93.U01	709CL210015	36,761			585,972
Other Assistance	93.U02	75F40121C00085	181			585,972
Other Assistance	93.U03	HEALTH SYSTEM CHANGES TO ADDRESS RISK FACTORS IN CANCER SURVIVORS	456,901			585,972
Other Assistance	93.U04	HHSF223201810107C	92,129			585,972
Total Non-Stimulus			1,378,694,299	15,936,329	489,329,818	
Stimulus:						
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	COVID-19	173,482		173,482	723,353
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	COVID-19	206,505		206,505	771,412
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048	COVID-19	735,414		280,736	904,740
National Family Caregiver Support, Title III, Part E	93.052	COVID-19	718,600		682,930	5,896,557
Immunization Cooperative Agreements	93.268	COVID-19	30,520,567			123,114,918
Immunization Cooperative Agreements	93.268	COVID-19; CYCLE 4 IMMUNIZATION VACCINES FOR CHILDREN	3,396,762		3,396,762	123,114,918
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	COVID-19	160,684,998		63,977	190,305,818
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	COVID-19; ELC ENHANCING DETECTION EXPANSION	29,546,506		29,546,506	190,305,818
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	COVID-19; E0003157	67,886		67,886	190,305,818
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	COVID-19	26,264,405		9,491,643	27,063,209
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	COVID-19; PUBLIC HEALTH CRISIS RESPONSE C6	798,804		798,804	27,063,209
ACL Independent Living State Grants	93.369	COVID-19	121,081		121,081	981,482
ACL Assistive Technology	93.464	COVID-19	80,000			663,313
Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution	93.498	COVID-19	18,375,663			18,375,663
Low Income Household Water Assistance Program	93.499	COVID-19	19,392,738		6,858	19,392,738
MaryLee Allen Promoting Safe and Stable Families Program	93.556	COVID-19	1,054,048		979,371	9,135,751
Temporary Assistance for Needy Families	93.558	COVID-19	892,643		892,643	172,871,139
Low-Income Home Energy Assistance	93.568	COVID-19	25,764,368		2,961,304	147,687,108
Community Services Block Grant	93.569	COVID-19	4,160,081		4,135,526	15,734,225
Community-Based Child Abuse Prevention Grants	93.590	COVID-19	222,906		214,357	1,193,095
Chafee Education and Training Vouchers Program (ETV)	93.599	COVID-19	236,864		236,864	540,841
Developmental Disabilities Basic Support and Advocacy Grants	93.630	COVID-19	87,385			1,626,510

COMMONWEALTH OF VIRGINIA  
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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671	COVID-19	543,662		533,318	3,308,763
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	COVID-19	946,142		916,395	2,181,446
Mental and Behavioral Health Education and Training Grants	93.732	COVID-19	408,150			3,381,469
Elder Abuse Prevention Interventions Program	93.747	COVID-19	2,072,682		1,607,188	2,479,807
Children's Health Insurance Program	93.767	COVID-19	25,414,747			449,541,905
Maternal, Infant and Early Childhood Home Visiting Grant	93.870	COVID-19	681,464			8,496,335
Maternal, Infant and Early Childhood Home Visiting Grant	93.870	COVID-19; S23-216-01	95,320		95,320	8,496,335
Block Grants for Community Mental Health Services	93.958	COVID-19	23,425,066		19,883,131	23,522,973
Total Stimulus			377,088,939	-	77,292,587	
Total Excluding Clusters Identified Below			1,755,783,238	15,936,329	566,622,405	
Aging Cluster:						
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044		19,846,080		17,456,215	19,846,080
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045		23,520,922		23,517,064	23,520,922
Nutrition Services Incentive Program	93.053		2,244,164		2,244,164	2,244,164
Total Aging Cluster			45,611,166	-	43,217,443	45,611,166
CCDF Cluster:						
Child Care and Development Block Grant	93.575		415,995,686		32,033,505	418,664,299
Pass-Through From United Way of Greater Charlottesville	93.575	23UWGCRRBRJMU		174,086		418,664,299
Pass-Through From Virginia Childhood Education Foundation	93.575	ARPO4860		110,838		418,664,299
Pass-Through From Virginia Early Childhood Foundation	93.575	2102VACDC6		2,333,004		418,664,299
Pass-Through From Virginia Early Childhood Foundation	93.575	ARPO3636		50,685		418,664,299
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596		23,929,735		13,416,354	23,929,735
Total CCDF Cluster			439,925,421	2,668,613	45,449,859	442,594,034
Head Start Cluster:						
Head Start	93.600		396,283		153,555	396,283
Total Head Start Cluster			396,283	-	153,555	396,283
Medicaid Cluster:						
State Medicaid Fraud Control Units	93.775		10,420,660			10,420,660
State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	93.777		5,683,338			5,683,338
Medical Assistance Program	93.778		15,121,530,134		79,991,658	15,121,530,134
Total Medicaid Cluster			15,137,634,132	-	79,991,658	15,137,634,132
Student Financial Assistance Programs:						
Nurse Faculty Loan Program (NFLP)	93.264		343,226			343,226
Health Professions Student Loans, Including Primary Care Loans and Loans for Disadvantaged Students	93.342		657,351			657,351
Nursing Student Loans	93.364		1,769,250			1,769,250
Total Student Financial Assistance Programs			2,769,827	-	-	2,769,827
Research and Development:						
Non-Stimulus:						
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048					904,740
Pass-Through From Georgia State University	93.048			84,469		904,740
Sexual Risk Avoidance Education	93.060					30,058
Pass-Through From Johns Hopkins University	93.060			30,058		30,058
Chronic Diseases: Research, Control, and Prevention	93.068					4,155
Pass-Through From New York University	93.068			4,155		4,155
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074		54,442			54,442
Family Smoking Prevention and Tobacco Control Act Regulatory Research	93.077		2,872,681		43,753	4,166,380
Family Smoking Prevention and Tobacco Control Act Regulatory Research	93.077	E0003080/E0003062/E0003063/E0003106/E0003064/E0003074/E0003065/E0003237/E0002620/E0002849/E0002864/E0002865/E0002874/E0002875/E0002882/E0002885/E0002886/E0002932/E002996	1,264,807		1,264,807	4,166,380
Pass-Through From Augusta University	93.077	37044-1		20,887		4,166,380
Pass-Through From Wake Forest University	93.077	7345120110		8,005		4,166,380
Blood Disorder Program: Prevention, Surveillance, and Research	93.080					151,274
Pass-Through From Children's Hospital of Philadelphia (CHOP)	93.080			7,275		151,274
Pass-Through From Lehigh Valley Health Network	93.080			10,906		151,274
Pass-Through From Lehigh Valley Hospital	93.080	ATHN_22_23_014		2,998		151,274
Prevention of Disease, Disability, and Death by Infectious Diseases	93.084		318,960		44,998	616,652
Pass-Through From Center for Disease Dynamics, Economics & Policy	93.084			146,922		616,652
Advancing System Improvements for Key Issues in Women's Health	93.088		216,805			1,185,511
Food and Drug Administration Research	93.103		1,509,375		192,468	4,014,880
Food and Drug Administration Research	93.103	E0002947/E0003140/E0002373/E0002968/E0002360/E0002390/E0002415/E0002417/E0002799	486,544		486,544	4,014,880
Pass-Through From Hava Technologies, Limited Liability Company	93.103			36,618		4,014,880
Pass-Through From National Institute for Pharmaceutical Technology & Education	93.103	NIPTE-U01-VC-2022-001		73,000		4,014,880
Pass-Through From Vanderbilt University Medical Center	93.103	VUMC105945		1,863		4,014,880
Maternal and Child Health Federal Consolidated Programs	93.110		1,382,739		21,525	16,394,455
Pass-Through From Children's Hospital of Philadelphia (CHOP)	93.110	27007-3209610519 CHOP/GRT-		6,346		16,394,455
Pass-Through From Ferre Institute, Incorporated	93.110	00002064/PO#20369610		4,717		16,394,455

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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From Lehigh Valley Health Network	93.110			14,674		16,394,455
Pass-Through From Lehigh Valley Health Network	93.110	HRSA-22-23-014		12,979		16,394,455
Pass-Through From The Children's Hospital Los Angeles	93.110			1,934		16,394,455
Environmental Health	93.113		963,492		185,473	1,289,062
Pass-Through From New York University	93.113			18,346		1,289,062
Pass-Through From University of New Mexico	93.113	3RGN4		158,600		1,289,062
Pass-Through From University of North Carolina at Chapel Hill	93.113			89,748		1,289,062
Pass-Through From University of Utah	93.113			58,876		1,289,062
Oral Diseases and Disorders Research	93.121		4,843,118			5,679,515
Oral Diseases and Disorders Research	93.121	E0003123/E0003098/E0003162/E0003100/E0003120/E0002443/E0002590/E0002811/E0002872	511,131		511,131	5,679,515
Pass-Through From Kennesaw State University	93.121	1R15DE031428-01/A23-0040-0001/A23-0041-0001		143,742		5,679,515
Pass-Through From The Regents of The University of California	93.121			120,220		5,679,515
Pass-Through From University of Iowa	93.121	S01438 01		41,171		5,679,515
Pass-Through From University of Texas Rio Grande Valley	93.121			20,133		5,679,515
Nurse Anesthetist Traineeship	93.124		85,156			85,156
Injury Prevention and Control Research and State and Community Based Programs	93.136		846,698			7,559,472
Injury Prevention and Control Research and State and Community Based Programs	93.136	E0002990	6,075		6,075	7,559,472
Pass-Through From University of Alabama	93.136	A2001935001		53,965		7,559,472
NIHES Superfund Hazardous Substances_Basic Research and Education	93.143					15,456
Pass-Through From Johns Hopkins University	93.143			15,456		15,456
HIV-Related Training and Technical Assistance	93.145					287,352
Pass-Through From University of Pittsburgh	93.145	MAAETC		204,156		287,352
Coordinated Services and Access to Research for Women, Infants, Children, and Youth	93.153		374,700			374,700
Human Genome Research	93.172		313,981			670,075
Pass-Through From Pennsylvania State University	93.172			54,228		670,075
Pass-Through From Rutgers, The State University of New Jersey	93.172			19,832		670,075
Pass-Through From The Broad Institute, Incorporated	93.172			25,618		670,075
Pass-Through From University of California, San Diego	93.172			256,416		670,075
Research Related to Deafness and Communication Disorders	93.173		2,141,110		25,654	2,190,475
Pass-Through From Baylor College of Medicine	93.173			17,944		2,190,475
Pass-Through From University of South Carolina	93.173			31,421		2,190,475
Telehealth Programs	93.211		347,698		4,577	426,737
Research and Training in Complementary and Integrative Health	93.213		1,018,794		168,662	1,229,620
Pass-Through From Cincinnati Children's Hospital	93.213			7,029		1,229,620
Pass-Through From Edward Via College of Osteopathic Medicine	93.213			144,289		1,229,620
Pass-Through From Old Dominion University Research Foundation	93.213	22-126-100881-020		21,054		1,229,620
Pass-Through From The Regents of The University of California	93.213			38,454		1,229,620
Research on Healthcare Costs, Quality and Outcomes	93.226		1,695,047			2,238,984
Research on Healthcare Costs, Quality and Outcomes	93.226	E0003040/E0003177/E0003026/E0002575/E0002651/E0002752/E0002786/E0002806	483,916		483,916	2,238,984
Pass-Through From The Trustees of The University of Pennsylvania	93.226			17,182		2,238,984
Pass-Through From Tufts University	93.226	HH5422/1R01HS025422		7,659		2,238,984
Pass-Through From University of Iowa	93.226			30,127		2,238,984
Pass-Through From University of Pennsylvania	93.226	584975		5,053		2,238,984
National Center on Sleep Disorders Research	93.233		564,717			643,989
Pass-Through From Johns Hopkins University	93.233			76,382		643,989
Pass-Through From University of Washington	93.233			2,890		643,989
Mental Health Research Grants	93.242		15,008,010		2,858,280	17,532,250
Mental Health Research Grants	93.242	E0003001/E0003173/E0002994/E0002985/E0002532/E0002506/E0002567/E0002683/E0002769/E0002827/E0002837/E0002854/E0002962/E00030	938,308		938,308	17,532,250
Pass-Through From Case Western Reserve University	93.242	18		36,756		17,532,250
Pass-Through From Columbia University	93.242			43,307		17,532,250
Pass-Through From Dartmouth College	93.242			23,746		17,532,250
Pass-Through From George Washington University	93.242			318,068		17,532,250
Pass-Through From Johns Hopkins University	93.242	PO0002136/2003650210		29,638		17,532,250
Pass-Through From Karolinska Institutet	93.242	KAROLINSKA INSTITUTET		35,910		17,532,250
Pass-Through From Michigan State University	93.242			15,343		17,532,250
Pass-Through From Michigan State University	93.242	RC107173C		3,299		17,532,250
Pass-Through From Nurelm Incorporated	93.242			39,202		17,532,250
Pass-Through From Oregon Research Institute	93.242			27,625		17,532,250
Pass-Through From Research Triangle Institute	93.242	1312021804366531L		63,712		17,532,250
Pass-Through From Rhode Island Hospital	93.242			200,741		17,532,250
Pass-Through From RTI International	93.242			69,692		17,532,250
Pass-Through From Texas A&M University	93.242	M2000751/M2102190		8,176		17,532,250
Pass-Through From The Regents of The University of California	93.242			62,753		17,532,250
Pass-Through From The Research Foundation of State University of New York	93.242	100-1181791-97169		12,703		17,532,250
Pass-Through From University of California, Los Angeles	93.242			2,629		17,532,250
Pass-Through From University of California, Los Angeles	93.242	2000 G ZC061/2000 g zm833		112,298		17,532,250
Pass-Through From University of Iowa	93.242			31,920		17,532,250
Pass-Through From University of Massachusetts Medical Center	93.242			46,958		17,532,250
Pass-Through From University of North Carolina at Chapel Hill	93.242	5126088		46,935		17,532,250
Pass-Through From University of Texas Health Science Center of San Antonio	93.242			55,611		17,532,250

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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From University of Texas Southwestern Medical Center at Dallas	93.242			125,834		17,532,250
Pass-Through From Vanderbilt University Medical Center	93.242			21,749		17,532,250
Pass-Through From Washington State University	93.242			103,132		17,532,250
Pass-Through From Washington University	93.242			41,496		17,532,250
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243		37,055			2,404,046
Geriatric Academic Career Awards Department of Health and Human Services	93.250		98,644			98,644
Poison Center Support and Enhancement Grant	93.253		338,176			338,176
Occupational Safety and Health Program	93.262		1,152,665			1,571,539
Pass-Through From American Bureau of Shipping	93.262			3,410		1,571,539
Pass-Through From Center for Construction Research and Training	93.262			135,728		1,571,539
Pass-Through From Florida State University	93.262			40,267		1,571,539
Pass-Through From Mary Imogene Bassett Hospital	93.262			23,054		1,571,539
Pass-Through From University of California, San Francisco	93.262			166,395		1,571,539
Pass-Through From University of Iowa	93.262			21,386		1,571,539
Pass-Through From University of Kentucky	93.262			1,385		1,571,539
Pass-Through From University of North Carolina at Chapel Hill	93.262			27,249		1,571,539
Health Systems Strengthening and HIV/AIDS Prevention, Care and Treatment under the President's Emergency Plan for AIDS Relief	93.266					27,408
Pass-Through From University of Georgia	93.266			27,408		27,408
Alcohol Research Programs	93.273		9,209,265		162,201	10,183,101
		E0003214/E0003051/E0002965/E0003041/E0003204/E0002414/E0002458/E0002470/E0002588/E				
Alcohol Research Programs	93.273	0002907	575,975		575,975	10,183,101
Pass-Through From Rutgers The State University	93.273	2120		32,937		10,183,101
Pass-Through From Texas A&M University	93.273	M2300443		100,973		10,183,101
Pass-Through From The Research Foundation of State University of New York	93.273	100-1177113-95213		65,193		10,183,101
Pass-Through From University of California, Irvine	93.273			118,983		10,183,101
Pass-Through From University of Pittsburgh	93.273			57,785		10,183,101
Pass-Through From Washington State University	93.273	WSU 138325 SPC002588		21,990		10,183,101
Drug Abuse and Addiction Research Programs	93.279		23,688,533		4,012,386	26,319,215
		E0003046/E0002966/E0003057/E0003042/E0003027/E0003044/E0003154/E0002999/E0003122/E0003095/E0003130/E0002537/E0002746/E0002820/E0002826/E0002880/E0002894/E0002927/E0				
Drug Abuse and Addiction Research Programs	93.279	002976	1,283,333		1,283,333	26,319,215
Pass-Through From Arizona State University	93.279			15,834		26,319,215
Pass-Through From Beth Israel	93.279			30,754		26,319,215
Pass-Through From Brightline Interactive	93.279			10,248		26,319,215
Pass-Through From Case Western Reserve University	93.279	RES514705 AMEND 2		145,976		26,319,215
Pass-Through From East Tennessee State University	93.279			319,993		26,319,215
Pass-Through From Eastern Virginia Medical School	93.279	S110661-01		17,415		26,319,215
Pass-Through From Fordham University	93.279	FORD0078-30290		24,470		26,319,215
Pass-Through From Georgia State University	93.279			15,259		26,319,215
Pass-Through From H. Lee Moffitt Cancer Center And Research Institute, Incorporated	93.279			11,039		26,319,215
Pass-Through From Johns Hopkins University	93.279			187,334		26,319,215
Pass-Through From Miriam Hospital	93.279	710-7147067-1/710-7147113		53,177		26,319,215
Pass-Through From Saint Louis University	93.279	20823-43591		10,878		26,319,215
Pass-Through From Scripps Research Institute	93.279	5-54979		26,674		26,319,215
Pass-Through From St. Joseph's Hospital and Medical Center	93.279	32661VCU		842		26,319,215
Pass-Through From Syracuse University	93.279	32568-06057-501		82,903		26,319,215
Pass-Through From University of California, San Diego	93.279			44,483		26,319,215
Pass-Through From University of California, San Diego	93.279	703931/KR 705718/703930		71,957		26,319,215
Pass-Through From University of North Carolina at Chapel Hill	93.279	5112085		52,244		26,319,215
Pass-Through From University of Pennsylvania	93.279			652		26,319,215
Pass-Through From University of Pittsburgh	93.279			61,309		26,319,215
Pass-Through From University of Pittsburgh	93.279	AWD00006300		62,276		26,319,215
Pass-Through From University of Texas Medical Branch Galveston	93.279	21-85260-01		17,959		26,319,215
Pass-Through From Wake Forest University	93.279	WF-1901		2,427		26,319,215
Pass-Through From Wake Forest University Health Sciences	93.279			232		26,319,215
Pass-Through From Washington University	93.279			81,014		26,319,215
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286		6,731,495		1,280,714	7,216,379
Pass-Through From Brigham Young University	93.286			82,373		7,216,379
Pass-Through From Johns Hopkins University	93.286			64,710		7,216,379
Pass-Through From Michigan Technological University	93.286			10,000		7,216,379
Pass-Through From St. Jude Children's Research Hospital Incorporated	93.286			70,470		7,216,379
Pass-Through From The Trustees of Columbia University in the City of New York	93.286			6,385		7,216,379
Pass-Through From The Trustees of The University of Pennsylvania	93.286			134,478		7,216,379
Pass-Through From University of Pittsburgh	93.286			84,165		7,216,379
Pass-Through From Vanderbilt University Medical Center	93.286			17,083		7,216,379
Minority Health and Health Disparities Research	93.307		3,682,157		1,072,491	3,906,011
Pass-Through From Northern Arizona University	93.307	1005192-01		15,101		3,906,011
Pass-Through From University of Alabama	93.307	A22-0106-S001		65,372		3,906,011
Pass-Through From University of Arkansas for Medical Sciences	93.307	55110/5540-VCU		8,238		3,906,011
Pass-Through From University of Illinois	93.307	17931/18758		82,260		3,906,011
Pass-Through From University of North Carolina at Chapel Hill	93.307			6,988		3,906,011
Trans-NIH Research Support	93.310		568,462			2,873,998
Pass-Through From Gallaudet University	93.310			43,972		2,873,998
Pass-Through From Mount Sinai School of Medicine	93.310			2,099,873		2,873,998



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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From Pennsylvania State University	93.310			25,994		2,873,998
Pass-Through From University of Chicago	93.310			64,206		2,873,998
Pass-Through From Vanderbilt University Medical Center	93.310	VUMC104988/VUMC109974		63,525		2,873,998
Pass-Through From Yale University	93.310			7,966		2,873,998
Rare Disorders: Research, Surveillance, Health Promotion, and Education	93.315		184,839			254,395
Rare Disorders: Research, Surveillance, Health Promotion, and Education	93.315	E0003017	69,556		69,556	254,395
Outreach Programs to Reduce the Prevalence of Obesity in High Risk Rural Areas	93.319		17,818			735,750
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323		6,428			190,305,818
Strengthening Public Health through Surveillance, Epidemiologic Research, Disease Detection and Prevention	93.326		919,266		277,414	919,266
National Center for Advancing Translational Sciences	93.350		10,783,247		355,816	12,196,342
National Center for Advancing Translational Sciences	93.350	418996-19858	140,447		140,447	12,196,342
National Center for Advancing Translational Sciences	93.350	418998-19858	6,955		6,955	12,196,342
National Center for Advancing Translational Sciences	93.350	418999-19858	23,252		23,252	12,196,342
National Center for Advancing Translational Sciences	93.350	419001-19858	26,587		26,587	12,196,342
National Center for Advancing Translational Sciences	93.350	E0003151/E0002974/E0002598/E0002788/E0002969	100,227		100,227	12,196,342
Pass-Through From Carilion Medical Center	93.350			2,437		12,196,342
Pass-Through From CFD Research Corporation	93.350			23,045		12,196,342
Pass-Through From Duke Clinical Research Institute	93.350			129,114		12,196,342
Pass-Through From Duke University	93.350			66,993		12,196,342
Pass-Through From Phase Incorporated	93.350			1,914		12,196,342
Pass-Through From Regents of the University of Colorado	93.350			20,823		12,196,342
Pass-Through From Regents of the University of Colorado	93.350	FY22.1126.064		53,506		12,196,342
Pass-Through From University of Alabama at Birmingham	93.350			19,740		12,196,342
Pass-Through From Vanderbilt University	93.350			243,949		12,196,342
Research Infrastructure Programs	93.351		1,302,846			1,302,846
21st Century Cures Act - Beau Biden Cancer Moonshot	93.353		249,832		110,199	531,218
Pass-Through From Dana-Farber Cancer Institute, Incorporated	93.353			281,386		531,218
Nurse Education, Practice Quality and Retention Grants	93.359		847,604			1,109,184
Nurse Education, Practice Quality and Retention Grants	93.359	E0002862/E0002867/E0002887/E0002905	9,943		9,943	1,109,184
Nursing Research	93.361		2,015,562		44,749	2,265,167
Pass-Through From Barron Associates, Incorporated	93.361			37,082		2,265,167
Pass-Through From Children's Hospital Medical Center	93.361			151,575		2,265,167
Pass-Through From Emory University	93.361			28,346		2,265,167
Pass-Through From Health Research, Incorporated	93.361			5,064		2,265,167
Pass-Through From University of North Carolina at Chapel Hill	93.361			26,914		2,265,167
Pass-Through From University of Tennessee	93.361			624		2,265,167
ACL Independent Living State Grants	93.369		337,081			981,482
ACL Independent Living State Grants	93.369	E0003152	15,671		15,671	981,482
Cancer Cause and Prevention Research	93.393		5,947,977		380,440	8,163,000
Cancer Cause and Prevention Research	93.393	E0003010/E0003136/E0003033/E0003156/E0003133/E0003102/E0003143/E0003137/E0002446/E0002484/E0002568/E0002856/E0002856/E0002856/E00028				
Cancer Cause and Prevention Research	93.393	57/E0002857/E0002863	637,381		637,381	8,163,000
Pass-Through From Alfred I. Dupont Hospital for Children	93.393			245,118		8,163,000
Pass-Through From CairnSurgical, Incorporated	93.393			18,191		8,163,000
Pass-Through From Emory University	93.393			15,393		8,163,000
Pass-Through From George Washington University	93.393			39,833		8,163,000
Pass-Through From Georgetown University	93.393	424855_GR424471-VCU		49,431		8,163,000
Pass-Through From Health Research Incorporated Roswell Park	93.393					
Division	93.393			32,235		8,163,000
Pass-Through From Medical University of South Carolina	93.393			183,842		8,163,000
Pass-Through From NRG Oncology Foundation, Incorporated	93.393			758		8,163,000
Pass-Through From Research Foundation of The City University of New York	93.393			4,351		8,163,000
Pass-Through From The Ohio State University	93.393			254,465		8,163,000
Pass-Through From Tufts Medical Center Incorporated	93.393			10,787		8,163,000
Pass-Through From University of Arizona	93.393			124,715		8,163,000
Pass-Through From University of Florida	93.393			7,684		8,163,000
Pass-Through From University of Florida	93.393	SUB00003736		1,962		8,163,000
Pass-Through From University of Minnesota	93.393			270,218		8,163,000
Pass-Through From University of Pittsburgh	93.393			18,495		8,163,000
Pass-Through From University of Texas at Austin	93.393	UTAUS-SUB00000651		205,038		8,163,000
Pass-Through From University of Washington	93.393			12,981		8,163,000
Pass-Through From Vanderbilt University Medical Center	93.393			82,145		8,163,000
Cancer Detection and Diagnosis Research	93.394		2,821,303		752,611	3,695,251
Cancer Detection and Diagnosis Research	93.394	E0003093	161,695		161,695	3,695,251
Pass-Through From Arizona State University	93.394			16,084		3,695,251
Pass-Through From CairnSurgical, Incorporated	93.394			1,701		3,695,251
Pass-Through From Eastern Virginia Medical School	93.394	S110281-02		12,282		3,695,251
Pass-Through From Johns Hopkins University	93.394			5,009		3,695,251
Pass-Through From Regents of the University of California, San Francisco	93.394			37,965		3,695,251
Pass-Through From St. Jude Children's Research Hospital Incorporated	93.394			185,102		3,695,251
Pass-Through From University of Arizona	93.394			28,359		3,695,251
Pass-Through From University of Washington	93.394			97,709		3,695,251
Pass-Through From University of Wisconsin-Madison	93.394			195,590		3,695,251
Pass-Through From Washington University	93.394			132,452		3,695,251
Cancer Treatment Research	93.395		11,511,985		1,169,655	13,255,032
Cancer Treatment Research	93.395	E0003060/E0003073/E0003052/E0002247/E0002909	100,623		100,623	13,255,032
Pass-Through From Alliance for Clinical Trials in Oncology Foundation	93.395			276		13,255,032
Pass-Through From Brachyfoam, Limited Liability Company	93.395			18,265		13,255,032
Pass-Through From Children's Hospital of Philadelphia (CHOP)	93.395	U10CA098543		10,245		13,255,032

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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From Curators of the University of Missouri	93.395			20,989		13,255,032
Pass-Through From ECOG-ACRIN Cancer Research Group	93.395			98,560		13,255,032
Pass-Through From Johns Hopkins University	93.395			259,453		13,255,032
Pass-Through From Michigan State University	93.395			36,824		13,255,032
		NRG BN001/NRG-HN004/NRG-BEAR-GY10/NRG				
Pass-Through From NRG Oncology Foundation Incorporated	93.395	BEAR GY9		86,607		13,255,032
Pass-Through From NRG Oncology Foundation, Incorporated	93.395			2,462		13,255,032
Pass-Through From Paragon Nanolabs, Incorporated	93.395			71,991		13,255,032
Pass-Through From Public Health Institute	93.395			16,673		13,255,032
Pass-Through From Rutgers, The State University of New Jersey	93.395			63,433		13,255,032
Pass-Through From Saint Louis University	93.395	A01750-15580		6,457		13,255,032
Pass-Through From The University of Texas	93.395	UNIV OF TEXAS 3001325283		16,497		13,255,032
Pass-Through From The University of Vermont	93.395	FP00012683		224,704		13,255,032
Pass-Through From University Health Network	93.395	410002753/NCI 9984		6,685		13,255,032
Pass-Through From University of Central Florida	93.395	22206099-01 UNIV OF CENTRAL FL/69016060-01		60,924		13,255,032
Pass-Through From University of Florida	93.395	SUB000002720		67,180		13,255,032
Pass-Through From University of Tennessee	93.395			13,882		13,255,032
Pass-Through From Wake Forest University	93.395			78,553		13,255,032
Pass-Through From Wake Forest University	93.395	1624-32058-11000001228		71,265		13,255,032
Pass-Through From Wake Forest University Health Sciences	93.395			410,499		13,255,032
Cancer Biology Research	93.396		8,596,260		677,331	9,284,203
		E0002440/E0002508/E0002604/E0002712/E0002				
Cancer Biology Research	93.396	789/E0002923/E0002991	154,922		154,922	9,284,203
Pass-Through From Acomhal Research Incorporated	93.396			43,448		9,284,203
Pass-Through From Children's Hospital of Philadelphia (CHOP)	93.396			70,598		9,284,203
Pass-Through From Northwestern University	93.396			53,067		9,284,203
Pass-Through From The Ohio State University	93.396			15,794		9,284,203
Pass-Through From The Pennsylvania State University	93.396			24,157		9,284,203
Pass-Through From University of North Carolina at Chapel Hill	93.396			264,942		9,284,203
Pass-Through From Washington University	93.396	WU-22-0496		61,015		9,284,203
Cancer Centers Support Grants	93.397		5,009,314			6,525,837
Pass-Through From Case Western Reserve University	93.397			79,607		6,525,837
Pass-Through From Medical University of South Carolina	93.397	A00-3431-S003/A00-3431-S004		16,597		6,525,837
Pass-Through From University of Florida	93.397	SUB000002720		7		6,525,837
		3210001349-21-196/3210001349-23-101/3210001349-23-				
Pass-Through From University of Kentucky	93.397	103/PO7800006635/3210001349-20-078		83,954		6,525,837
Cancer Research Manpower	93.398		1,847,953			1,848,124
Pass-Through From ECOG-ACRIN Cancer Research Group	93.398			171		1,848,124
Cancer Control	93.399		1,996,478			2,565,661
Cancer Control	93.399	E0002967/E0003015/E0003043/E0003022	558,953		558,953	2,565,661
Pass-Through From NRG Oncology Foundation Incorporated	93.399	NRG GY018/NCORP-LOUGHAN-GY7		10,230		2,565,661
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421					883,932
Pass-Through From Council of State And Territorial Epidemiologists, Incorporated	93.421			192,404		883,932
Pass-Through From Johns Hopkins University	93.421			9,938		883,932
Pass-Through From The National Association of Chronic Disease Directors	93.421			45,158		883,932
ACL National Institute on Disability, Independent Living, and Rehabilitation Research	93.433		2,372,490			3,537,594
		E0002913/E0002904/E0003113/E0003115/E0002				
ACL National Institute on Disability, Independent Living, and Rehabilitation Research	93.433	912/E0003287/E0003128/E0003114/E0003118/E0002708/E0002895/E0002896/E0002897/E00028	963,746		963,746	3,537,594
Pass-Through From American Institutes for Research in the Behavioral Sciences	93.433			5,480		3,537,594
Pass-Through From Craig Hospital	93.433	2694-VCUBUY1		3,618		3,537,594
Pass-Through From Indiana University	93.433	INDIANA UNIVERSITY 8700		7,194		3,537,594
Pass-Through From The Ohio State University	93.433	GR125031		61,929		3,537,594
Pass-Through From University of Montana	93.433			52,985		3,537,594
Alzheimer's Disease Program Initiative (ADPI)	93.470		309,747			340,052
Alzheimer's Disease Program Initiative (ADPI)	93.470	E0003135/E0002982	30,305		30,305	340,052
Congressional Directives	93.493		1,577,651			1,577,651
Community Health Workers for Public Health Response and Resilient	93.495					537,046
Pass-Through From Institute for Public Health Innovation	93.495			140,491		537,046
Family to Family Health Information Centers	93.504		15,125			79,082
Child Support Enforcement Research	93.564		54,773			185,640
Community-Based Child Abuse Prevention Grants	93.590		5,801			1,193,095
Developmental Disabilities Basic Support and Advocacy Grants	93.630		14,530			1,626,510
Developmental Disabilities Projects of National Significance	93.631		206,012			582,915
Certified Community Behavioral Health Clinic Expansion Grants	93.696					136,106
Pass-Through From Mount Rogers Community Services Board	93.696			53,882		136,106
Pass-Through From New River Valley Community Services	93.696			82,224		136,106
ARRA-Grants to Health Center Programs	93.703					13,948
Pass-Through From Barron Associates, Incorporated	93.703			13,948		13,948
Mental and Behavioral Health Education and Training Grants	93.732		522,428			3,381,469
Elder Abuse Prevention Interventions Program	93.747		6,076			2,479,807
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779		357,289			532,561
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779	E0003245	175,272		175,272	532,561
Section 223 Demonstration Programs to Improve Community Mental Health Services	93.829					53,592
Pass-Through From Mount Rogers Community Services Board	93.829			53,592		53,592
Cardiovascular Diseases Research	93.837		31,318,392		2,749,813	34,401,134

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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Cardiovascular Diseases Research	93.837	1R15HL45530-01A1	60,252		60,252	34,401,134
		E0003082/E0003083/E0002266/E0002785/E0002				
Cardiovascular Diseases Research	93.837	881/E0002884/E0002919	148,255		148,255	34,401,134
Pass-Through From Augusta University	93.837			633,227		34,401,134
Pass-Through From Baylor College of Medicine	93.837			9,471		34,401,134
Pass-Through From Board of Regents of the University of Michigan	93.837			17,043		34,401,134
Pass-Through From Board of Regents of the University of Nebraska	93.837			21,976		34,401,134
Pass-Through From Children's Hospital of Philadelphia (CHOP)	93.837			71,940		34,401,134
Pass-Through From Cincinnati Children's Hospital	93.837			33,454		34,401,134
Pass-Through From Fred Hutchinson Cancer Center	93.837			33,777		34,401,134
Pass-Through From George Washington University	93.837			84,304		34,401,134
Pass-Through From Harvard Pilgrim Health Care Incorporated	93.837			97,240		34,401,134
Pass-Through From Joslin Diabetes Center Incorporated	93.837			3,987		34,401,134
Pass-Through From Massachusetts General Hospital	93.837			70,594		34,401,134
Pass-Through From Massachusetts General Hospital	93.837	REPRIEVE A5332		12,519		34,401,134
Pass-Through From National Marrow Donor Program	93.837			518		34,401,134
Pass-Through From NovoMedix Limited Liability Company	93.837	NOVOMEDIX		270,744		34,401,134
Pass-Through From RTI International	93.837			26,920		34,401,134
Pass-Through From Selsym Biotech, Incorporated	93.837			93,916		34,401,134
Pass-Through From State of Maryland	93.837			11,589		34,401,134
Pass-Through From The Ohio State University	93.837			14,400		34,401,134
Pass-Through From The Ohio State University	93.837	60072816		10,465		34,401,134
Pass-Through From The Research Foundation of State University of New York	93.837	100-1091654-93310/100-1091654-90560		8,467		34,401,134
Pass-Through From The Trustees of Columbia University in the City of New York	93.837			61,225		34,401,134
Pass-Through From Trustees of Boston University	93.837			243,229		34,401,134
Pass-Through From Trustees of Indiana University	93.837			4,708		34,401,134
Pass-Through From University of Alabama	93.837	000533801-SP002-SC002		3,459		34,401,134
Pass-Through From University of California, San Francisco	93.837			141,928		34,401,134
Pass-Through From University of Connecticut	93.837			217,790		34,401,134
Pass-Through From University of Florida	93.837			1,966		34,401,134
Pass-Through From University of Houston	93.837	R-22-0107		7,575		34,401,134
Pass-Through From University of Houston System	93.837	R220000041 AMENDMENT 1		186,410		34,401,134
Pass-Through From University of Michigan	93.837	SUBK00012878		14,022		34,401,134
Pass-Through From University of North Carolina at Chapel Hill	93.837			99,184		34,401,134
Pass-Through From University of Rochester	93.837			11,686		34,401,134
Pass-Through From University of Washington	93.837			26,920		34,401,134
Pass-Through From Vanderbilt University Medical Center	93.837			49,564		34,401,134
Pass-Through From Wake Forest University	93.837			87,559		34,401,134
Pass-Through From Wake Forest University	93.837	1384-32491-11000000760		125,359		34,401,134
Pass-Through From Wake Forest University Health Sciences	93.837			53,830		34,401,134
Pass-Through From Washington University	93.837	WU-2-0121		10,986		34,401,134
Lung Diseases Research	93.838		5,675,501		602,984	11,699,172
		E0002689/E0003058/E0003054/E0003144/E0003				
Lung Diseases Research	93.838	160	624,813		624,813	11,699,172
Pass-Through From Ann & Robert H. Lurie Children's Hospital of Chicago	93.838			168,522		11,699,172
Pass-Through From Board of Regents of the University of Michigan	93.838			71,060		11,699,172
Pass-Through From Brigham & Women's Hospital, Incorporated	93.838			5,676		11,699,172
Pass-Through From Cornell University	93.838			2,688,620		11,699,172
Pass-Through From Covenant Therapeutics, Limited Liability Company	93.838			7,821		11,699,172
Pass-Through From Duke University	93.838			4,887		11,699,172
Pass-Through From Health in Color, Incorporated	93.838			12,513		11,699,172
Pass-Through From Icahn School of Medicine at Mount Sinai	93.838			195,638		11,699,172
Pass-Through From Massachusetts General Hospital	93.838	239080		20,851		11,699,172
Pass-Through From New York University	93.838	PATHO-PH2-SUB_26_23/OT2HL161847-01/AWARD NO. PATHO-PH1-SUB_09_22/PED-10-		1,407,944		11,699,172
Pass-Through From Regents of the University of Colorado	93.838	22		126,475		11,699,172
Pass-Through From Rhode Island Hospital	93.838	FP15040 RIH 7137715		141		11,699,172
Pass-Through From Tega Therapeutics	93.838	TEGA THERAPEUTICS, INC		34,182		11,699,172
Pass-Through From The Trustees of Columbia University in the City of New York	93.838			48,303		11,699,172
Pass-Through From The Trustees of The University of Pennsylvania	93.838			606		11,699,172
Pass-Through From Trustees of Indiana University	93.838			36,423		11,699,172
Pass-Through From University of California, San Diego	93.838	KR 705113		169,452		11,699,172
Pass-Through From University of Maryland	93.838			118,016		11,699,172
Pass-Through From University of North Carolina at Chapel Hill	93.838			3,078		11,699,172
Pass-Through From University of Pennsylvania	93.838			7,695		11,699,172
Pass-Through From University of Pittsburgh	93.838			8,220		11,699,172
Pass-Through From University of Rhode Island	93.838			31,172		11,699,172
Pass-Through From Wake Forest University	93.838	299-101300-Z11461/134-101300-Z18422/1452-		167,192		11,699,172
Pass-Through From Wake Forest University Health Sciences	93.838	30011-110000001092/ASTER PROTOCOL		64,371		11,699,172
Blood Diseases and Resources Research	93.839		4,684,518		140,783	7,002,845
Blood Diseases and Resources Research	93.839	E0002876	121,363		121,363	7,002,845
Pass-Through From Augusta University	93.839			2,865		7,002,845
Pass-Through From Augusta University	93.839	33737-35		3,446		7,002,845
Pass-Through From Blood Center of Wisconsin	93.839			389,350		7,002,845
Pass-Through From Coriell Institute for Medical Research	93.839			18,155		7,002,845
Pass-Through From North Carolina State University	93.839			63,437		7,002,845
Pass-Through From Regents of the University of Colorado	93.839			317,399		7,002,845

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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From The Scripps Research Institute	93.839			96,378		7,002,845
Pass-Through From The Trustees of Columbia University in the City of New York	93.839			438,706		7,002,845
Pass-Through From University of Colorado	93.839			313,823		7,002,845
Pass-Through From University of Maryland	93.839	20795		62,152		7,002,845
Pass-Through From University of Pittsburgh	93.839	AWD00000392-134345-10/AWD00000392 (135873-11)		12,520		7,002,845
Pass-Through From Versiti Wisconsin Incorporated	93.839	1001366-3_VCU/VERSITI BLOOD CENTER		478,723		7,002,845
Pass-Through From Washington University	93.839	WISCONSIN		10		7,002,845
Translation and Implementation Science Research for Heart, Lung, Blood Diseases, and Sleep Disorders	93.840		336,546			817,303
Pass-Through From University of Illinois	93.840	18242		21,487		817,303
Pass-Through From Vanderbilt University	93.840	VUMC102448		61,792		817,303
Pass-Through From Vanderbilt University Medical Center	93.840			309,259		817,303
Pass-Through From Vanderbilt University Medical Center	93.840	VUMC97235		88,219		817,303
Arthritis, Musculoskeletal and Skin Diseases Research	93.846		5,163,497		542,850	6,401,163
Arthritis, Musculoskeletal and Skin Diseases Research	93.846	E0002372	175,771		175,771	6,401,163
Pass-Through From Indiana University	93.846	9277_VCU		85,566		6,401,163
Pass-Through From Johns Hopkins University	93.846			106,540		6,401,163
Pass-Through From Northwestern University	93.846	60058648 VCU/60059122 VCU		101,019		6,401,163
Pass-Through From Springbok, Incorporated	93.846			1,793		6,401,163
Pass-Through From Trustees of Boston University	93.846			106,659		6,401,163
Pass-Through From TYBR Health, Incorporated	93.846			1,128		6,401,163
Pass-Through From University of Colorado	93.846			322,096		6,401,163
Pass-Through From University of Pittsburgh	93.846			4,217		6,401,163
Pass-Through From University of Rochester	93.846	417642-G/(P50 PROJECT 2)/417865-G/SUB00000488 / UR FAO		188,269		6,401,163
Pass-Through From University of Texas Health at Houston	93.846	GR533125/SUB00000487/ UR FAO GR533127		133,139		6,401,163
Pass-Through From Washington University	93.846	SA0001656		11,469		6,401,163
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		24,157,133		2,288,242	26,988,120
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	E0003150/E0003129/E0003020/E0003134/E0003087/E0002121/E0002122/E0002290	488,452		488,452	26,988,120
Pass-Through From Augusta University	93.847			35,447		26,988,120
Pass-Through From Baylor College of Medicine	93.847			96,596		26,988,120
Pass-Through From Beth Israel Deaconess Medical Center, Incorporated	93.847			63,712		26,988,120
Pass-Through From Children's Hospital of Philadelphia (CHOP)	93.847			14,721		26,988,120
Pass-Through From Drexel University	93.847			14,085		26,988,120
Pass-Through From Duke University	93.847			67,397		26,988,120
Pass-Through From Indiana University	93.847	8898-VCU/8431-VCU PO 0468449		108,239		26,988,120
Pass-Through From Johns Hopkins University	93.847	2005768635		25,772		26,988,120
Pass-Through From Joslin Diabetes Center Incorporated	93.847			19,938		26,988,120
Pass-Through From Oregon Health & Science University	93.847			6,785		26,988,120
Pass-Through From Regents of the University of Colorado	93.847			91,969		26,988,120
Pass-Through From Research Institute at Nationwide Children's Hospital	93.847			16,373		26,988,120
Pass-Through From Roswell Park Cancer Institute	93.847			18,889		26,988,120
Pass-Through From The Children's Hospital Corporation	93.847			257,567		26,988,120
Pass-Through From The Medical University of South Carolina	93.847			39,183		26,988,120
Pass-Through From The Trustees of The University of Pennsylvania	93.847			91,418		26,988,120
Pass-Through From University of Alabama at Birmingham	93.847			41,593		26,988,120
Pass-Through From University of Cincinnati	93.847			827		26,988,120
Pass-Through From University of Connecticut	93.847	378741		39,558		26,988,120
Pass-Through From University of Iowa	93.847			51,859		26,988,120
Pass-Through From University of Kentucky Research Foundation	93.847	3200003508-22-148		81,377		26,988,120
Pass-Through From University of Maryland, Baltimore	93.847			1,211		26,988,120
Pass-Through From University of North Carolina at Chapel Hill	93.847			58,250		26,988,120
Pass-Through From University of North Carolina at Chapel Hill	93.847	5120535/5124229/5117456		70,017		26,988,120
Pass-Through From University of Rochester	93.847			184,108		26,988,120
Pass-Through From University of South Carolina	93.847			40,405		26,988,120
Pass-Through From University of South Florida	93.847			353,915		26,988,120
Pass-Through From University of South Florida	93.847	6163-1082-31		5,743		26,988,120
Pass-Through From University of Tennessee Health Science Center	93.847			9,589		26,988,120
Pass-Through From University of Washington	93.847			43,839		26,988,120
Pass-Through From Vanderbilt University	93.847	VUMC96459/VUMC96194		76,936		26,988,120
Pass-Through From Wake Forest University	93.847	101750-119550/292-101750-119551		19,432		26,988,120
Pass-Through From Washington University	93.847			17,564		26,988,120
Pass-Through From Yale University	93.847			249,221		26,988,120
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		27,074,194		2,720,412	30,307,219
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	E0003099/E0003198/E0003105/E0003238/E0002413/E0002426/E0002546/E0002713/E0002716/E0002720	243,901		243,901	30,307,219
Pass-Through From Barron Associates, Incorporated	93.853			1,512		30,307,219
Pass-Through From BioCircuit Technologies	93.853	BIOCIRCUIT		8,933		30,307,219
Pass-Through From Brown University	93.853			16,452		30,307,219
Pass-Through From Carina Medical Limited Liability Company	93.853			41,352		30,307,219
Pass-Through From Case Western Reserve University	93.853			112,223		30,307,219
Pass-Through From Children's Research Institute	93.853			110,544		30,307,219
Pass-Through From Children's Research Institute	93.853	30003963-27		8,000		30,307,219
Pass-Through From Cincinnati Children's Hospital	93.853	137754		265		30,307,219
Pass-Through From Duke University	93.853	DUKE UNIVERSITY A032632		12,401		30,307,219
Pass-Through From Emory University	93.853	1R01NS102306-01		23,345		30,307,219
Pass-Through From Emory University	93.853	A760148		6,686		30,307,219

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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From Fred Hutchinson Cancer Research Center	93.853			14,032		30,307,219
Pass-Through From Georgetown University	93.853			109,739		30,307,219
Pass-Through From Georgia State University	93.853			109,700		30,307,219
Pass-Through From Health Quality Innovators	93.853	1P1CMS331587-01-00		48,223		30,307,219
Pass-Through From Johns Hopkins University	93.853			229,910		30,307,219
Pass-Through From Massachusetts General Hospital	93.853			105,985		30,307,219
Pass-Through From Massachusetts General Hospital	93.853	EN20-01 MASS GEN HOSPITAL		987		30,307,219
Pass-Through From Mayo Clinic	93.853			161,123		30,307,219
Pass-Through From Mayo Clinic Jacksonville	93.853			1,249		30,307,219
Pass-Through From Medstar Health Research Institute	93.853			26,008		30,307,219
Pass-Through From Rivanna Medical Limited Liability Company	93.853			21,667		30,307,219
Pass-Through From Salk Institute for Biological Studies	93.853			398,951		30,307,219
Pass-Through From Southern Research	93.853			129,198		30,307,219
Pass-Through From The Ohio State University	93.853	GR129027 SPC-1000007023/SPC-		407,871		30,307,219
Pass-Through From University of Alabama at Birmingham	93.853	1000006287/GR126637		145,938		30,307,219
Pass-Through From University of Cincinnati	93.853			176,058		30,307,219
Pass-Through From University of Cincinnati	93.853	012043-138778 ASPIRE/012765-138778 FASTEST		10,872		30,307,219
Pass-Through From University of Iowa	93.853			30,715		30,307,219
Pass-Through From University of Miami	93.853			48,063		30,307,219
Pass-Through From University of Michigan	93.853	SUBK00018166		110,656		30,307,219
Pass-Through From University of Pennsylvania	93.853	581679 -AMENDMENT 2		446		30,307,219
Pass-Through From University of Pittsburgh	93.853			160,370		30,307,219
Pass-Through From University of Rochester	93.853	417789/URFAO:GR510792		9,313		30,307,219
Pass-Through From University of Southern California	93.853			32,429		30,307,219
Pass-Through From University of Texas at San Antonio	93.853	1000003959		560		30,307,219
Pass-Through From University of Utah	93.853			87,338		30,307,219
Pass-Through From Yale University	93.853			70,010		30,307,219
Allergy and Infectious Diseases Research	93.855		41,452,286		2,756,150	46,819,934
Allergy and Infectious Diseases Research	93.855	E0003008	39,431		39,431	46,819,934
Pass-Through From Albert Einstein College of Medicine BronxCreed	93.855	RFA-A1-20-023		20,008		46,819,934
Pass-Through From Arizona State University	93.855			32,149		46,819,934
Pass-Through From Benaroya Research Institute	93.855	FY21ITN466/FY21ITN457		339,404		46,819,934
Pass-Through From Benaroya Research Institute at Virginia Mason	93.855			2,572		46,819,934
Pass-Through From Board of Regents of the University of Michigan	93.855			242,224		46,819,934
Pass-Through From Boston University	93.855			85,532		46,819,934
Pass-Through From Children's Research Institute	93.855			96,274		46,819,934
Pass-Through From Cincinnati Children's Hospital Medical Center	93.855			15,141		46,819,934
Pass-Through From Cornell University	93.855	92710-20631		196,183		46,819,934
Pass-Through From Emory University	93.855	EMORY UNIVERSITY A313515		(13)		46,819,934
Pass-Through From Florida Atlantic University	93.855			10,402		46,819,934
Pass-Through From George Washington University	93.855			17,552		46,819,934
Pass-Through From Georgia State University	93.855			133,980		46,819,934
Pass-Through From Hackensack Meridian Health Incorporated	93.855			166,782		46,819,934
Pass-Through From Henry M. Jackson Foundation	93.855			178,716		46,819,934
Pass-Through From Immport Therapeutics, Incorporated	93.855			121,167		46,819,934
Pass-Through From Indiana University lupui	93.855			7,971		46,819,934
Pass-Through From Indoor Biotechnologies, Incorporated	93.855			84,650		46,819,934
Pass-Through From Integrated Biotherapeutics Incorporated	93.855			141,163		46,819,934
Pass-Through From Jackson State University	93.855			160,358		46,819,934
Pass-Through From Johns Hopkins University	93.855			196,825		46,819,934
Pass-Through From Johns Hopkins University	93.855	2005137176/2005400000		69,144		46,819,934
Pass-Through From Los Alamos National Security, Limited Liability Company	93.855			100,096		46,819,934
Pass-Through From LSU Health Sciences Center	93.855			16,980		46,819,934
Pass-Through From Mayo Clinic Rochester	93.855			11,351		46,819,934
Pass-Through From Purdue University	93.855			227,322		46,819,934
Pass-Through From Sanaria Incorporated	93.855			60,343		46,819,934
Pass-Through From The Children's Hospital Corporation	93.855			4,610		46,819,934
Pass-Through From The Cleveland Clinic Foundation	93.855			66,631		46,819,934
Pass-Through From The Ohio State University	93.855			2,518		46,819,934
Pass-Through From Tufts University	93.855			80,099		46,819,934
Pass-Through From University of California, Los Angeles	93.855	PROTOCOL A5418		2,075		46,819,934
Pass-Through From University of California, San Francisco	93.855			10,004		46,819,934
Pass-Through From University of California, San Francisco	93.855	SUBAWARD NO: 123215C		(12,350)		46,819,934
Pass-Through From University of Chicago	93.855			294,544		46,819,934
Pass-Through From University of Cincinnati	93.855			59,521		46,819,934
Pass-Through From University of Illinois	93.855			59,040		46,819,934
Pass-Through From University of Louisiana at Lafayette	93.855			36,690		46,819,934
Pass-Through From University of Maryland	93.855			478,325		46,819,934
Pass-Through From University of Maryland, Baltimore	93.855			644,293		46,819,934
Pass-Through From University of Minnesota	93.855			181,174		46,819,934
Pass-Through From University of North Carolina at Chapel Hill	93.855			73,172		46,819,934
Pass-Through From University of Pittsburgh	93.855			103,481		46,819,934
Pass-Through From University of Pittsburgh	93.855	AWD00002826 (135002-02)		23,914		46,819,934
Pass-Through From University of Texas Health Science Center at Houston	93.855			44,271		46,819,934
Pass-Through From University of Texas Medical Branch at Galveston	93.855			68,656		46,819,934
Pass-Through From University of Utah	93.855			18,490		46,819,934
Pass-Through From University of Washington	93.855			58,765		46,819,934
Pass-Through From University of Wisconsin	93.855			12,511		46,819,934
Pass-Through From Vanderbilt University	93.855			28,339		46,819,934
Biomedical Research and Research Training	93.859		33,913,955		931,855	35,140,309
Biomedical Research and Research Training	93.859	1R15GM126527-01A1	6,624		6,624	35,140,309

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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Biomedical Research and Research Training	93.859	E0003221/E0002975/E0002343/E0002355/E0002563	95,025		95,025	35,140,309
Pass-Through From Board of Regents of the University of Michigan	93.859			57,217		35,140,309
Pass-Through From Clemson University	93.859			3,964		35,140,309
Pass-Through From Lehigh University	93.859			149,031		35,140,309
Pass-Through From Leland Stanford Junior University	93.859			46,223		35,140,309
Pass-Through From Michigan Technological University	93.859			16,376		35,140,309
Pass-Through From North Carolina State University	93.859	2018-0212-01 NCSU		91,731		35,140,309
Pass-Through From Perfusion Medical	93.859	RGM143995A		74,914		35,140,309
Pass-Through From Research Foundation of The City University of New York	93.859			7,903		35,140,309
Pass-Through From Tufts University	93.859			110,858		35,140,309
Pass-Through From University of Colorado at Boulder	93.859			72,517		35,140,309
Pass-Through From University of Connecticut Health Center	93.859			29,627		35,140,309
Pass-Through From University of Delaware	93.859			19,556		35,140,309
Pass-Through From University of Florida	93.859	SUB00002252/SUB00001974		69,221		35,140,309
Pass-Through From University of Sciences in Philadelphia	93.859			153		35,140,309
Pass-Through From University of Texas at El Paso	93.859			32,664		35,140,309
Pass-Through From University of Utah	93.859			342,750		35,140,309
Child Health and Human Development Extramural Research	93.865		14,606,664		1,749,844	16,954,019
		E0002400/E0003094/E0002993/E0003028/E0003021/E0003078/E0002364/E0002398/E0002399/E0002407/E0002424/E0002609/E0002828/E00029				
Child Health and Human Development Extramural Research	93.865	26	446,920		446,920	16,954,019
Pass-Through From Albert Einstein College of Medicine BronxCreed	93.865	AECM 311446 PO919130		32,785		16,954,019
Pass-Through From Barron Associates, Incorporated	93.865			143,986		16,954,019
Pass-Through From Children's Hospital of Philadelphia (CHOP)	93.865			275,717		16,954,019
Pass-Through From Duke University	93.865	DUKE UNIVERSITY A031469		168		16,954,019
Pass-Through From FHI 360	93.865	PO19001908		256,316		16,954,019
Pass-Through From Florida International University	93.865			4,441		16,954,019
Pass-Through From Johns Hopkins University	93.865			7,642		16,954,019
Pass-Through From Kaiser Foundation Research Institute	93.865	RHD092406B/PA-18-484		65,852		16,954,019
Pass-Through From National Bureau of Economic Research	93.865			31,919		16,954,019
Pass-Through From Nationwide Children's Hospital	93.865	RINCH 700196-0420-00		317		16,954,019
Pass-Through From Northwestern University	93.865	60047828 VCU		729		16,954,019
Pass-Through From Seattle Children's Hospital	93.865			70,374		16,954,019
Pass-Through From Temple University	93.865	264748-VCU		6,107		16,954,019
Pass-Through From Trustees of Boston University	93.865			754,926		16,954,019
Pass-Through From University at Buffalo	93.865			12,780		16,954,019
Pass-Through From University of Houston	93.865			30,046		16,954,019
Pass-Through From University of Southern California	93.865			92,869		16,954,019
Pass-Through From University of Texas Health Science Center at Tyler	93.865			16,629		16,954,019
Pass-Through From University of Utah	93.865	10058860-16-CHOR		12,489		16,954,019
Pass-Through From University of Wisconsin-Milwaukee	93.865	UWM 203405429		82,985		16,954,019
Pass-Through From Yale University	93.865	CON-80003482		1,358		16,954,019
Aging Research	93.866		13,083,382		693,555	15,072,088
		E0003253/E0003059/E0003047/E0003116/E0002915				
Aging Research	93.866	915	344,982		344,982	15,072,088
Pass-Through From Ball State University	93.866			7,840		15,072,088
Pass-Through From Barron Associates, Incorporated	93.866			70,598		15,072,088
Pass-Through From Baylor Scott and White Research Institute	93.866			25,975		15,072,088
Pass-Through From Brigham & Women's Hospital, Incorporated	93.866	126054		11,333		15,072,088
Pass-Through From Case Western Reserve University	93.866	RESS16693		32,985		15,072,088
Pass-Through From Columbia University	93.866			55,368		15,072,088
Pass-Through From Emory University	93.866	A066604		216,575		15,072,088
Pass-Through From HealthPartners Institute	93.866	X2027400VCU		32,708		15,072,088
Pass-Through From Johns Hopkins University	93.866			12,134		15,072,088
Pass-Through From Kent State University	93.866			31,034		15,072,088
Pass-Through From Massachusetts General Hospital	93.866	300425 MASS GEN HOSP		21,341		15,072,088
Pass-Through From Mayo Clinic Rochester	93.866			11,756		15,072,088
Pass-Through From Northwestern University	93.866			79,858		15,072,088
Pass-Through From Psychology Software Tools Incorporated	93.866			76,040		15,072,088
Pass-Through From Syracuse University	93.866	29218-04806-502		489		15,072,088
Pass-Through From The Pennsylvania State University	93.866			12,834		15,072,088
Pass-Through From The Trustees of The University of Pennsylvania	93.866			36,288		15,072,088
Pass-Through From The University of Vermont	93.866	AWD00000479SUB00000211		22,392		15,072,088
Pass-Through From University of California, San Diego	93.866	KR 705489/KR 407859/ KR 703680		230,469		15,072,088
Pass-Through From University of Chicago	93.866			72,628		15,072,088
Pass-Through From University of Chicago	93.866	NIA P30 CHABLIS		(942)		15,072,088
Pass-Through From University of Cincinnati	93.866			81,855		15,072,088
Pass-Through From University of Florida	93.866			82,238		15,072,088
Pass-Through From University of Maryland, Baltimore County	93.866			717		15,072,088
Pass-Through From University of Missouri Columbia	93.866			10,311		15,072,088
Pass-Through From University of New Mexico	93.866	3RMC9		193,056		15,072,088
Pass-Through From University of Pennsylvania	93.866			65,612		15,072,088
Pass-Through From University of Rochester	93.866			17,429		15,072,088
Pass-Through From University of Southern California	93.866			62,781		15,072,088
Pass-Through From University of Washington	93.866			62,434		15,072,088
Pass-Through From Wake Forest University Health Sciences	93.866			7,588		15,072,088
Vision Research	93.867		5,093,475		409,395	5,601,096
Vision Research	93.867	E0002234	160,531		160,531	5,601,096
Pass-Through From Board of Regents of the University of Nebraska	93.867			17,556		5,601,096
Pass-Through From Mt. Sinai School of Medicine	93.867	0255-3312-4605		1,186		5,601,096
Pass-Through From Northwestern University	93.867			66,148		5,601,096
Pass-Through From Retivue, Limited Liability Company	93.867			24,132		5,601,096
Pass-Through From The Ohio State University	93.867			110,244		5,601,096

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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From University of North Texas Health Science Center at Fort Worth	93.867			127,824		5,601,096
Medical Library Assistance	93.879		153,007		47,444	264,002
Pass-Through From Worcester Polytechnic Institute	93.879			110,995		264,002
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement	93.912		255,602			629,465
Pass-Through From Strength In Peers, Incorporated	93.912			61,688		629,465
HIV Care Formula Grants	93.917		3,814			29,590,422
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918		1,045,349			1,045,349
HIV Demonstration, Research, Public and Professional Education Projects	93.941		668,885			668,885
Block Grants for Community Mental Health Services	93.958					23,522,973
Pass-Through From Mount Rogers Community Services Board	93.958			97,907		23,522,973
Block Grants for Prevention and Treatment of Substance Abuse PPHF Geriatric Education Centers	93.959		20,000			42,901,832
	93.969		791,836			973,248
		E0003089/E0003071/E0003112/E0003070/E0002				
PPHF Geriatric Education Centers	93.969	883/E0002892/E0002899/E0002908	181,412		181,412	973,248
International Research and Research Training	93.989		956,267		232,519	1,059,799
Pass-Through From The Administrators of the Tulane Educational Fund	93.989			45,201		1,059,799
Pass-Through From The Aga Khan University	93.989			7,509		1,059,799
Assisted Outpatient Treatment	93.997					3,764
Pass-Through From University of Kentucky Research Foundation	93.997			3,764		3,764
Other Assistance	93.RD					5,028,903
Other Assistance	93.RD	75D30119C05529	165,278			5,028,903
Other Assistance	93.RD	75D30120C08385	163,176		12,371	5,028,903
Other Assistance	93.RD	75D30122C14433	92,205			5,028,903
Other Assistance	93.RD	75D30122C14707	31,720			5,028,903
Other Assistance	93.RD	75D30122P14026	13,865			5,028,903
		75N94021D00010/75N94021F00001/P00002/PO6				
Other Assistance	93.RD	600634	9,368			5,028,903
Other Assistance	93.RD	75N94022P00412	14,724			5,028,903
Other Assistance	93.RD	75N95019C00055	20,662			5,028,903
Other Assistance	93.RD	HEAL Accelerator: Leveraging Partnerships and Targeted Dissemination to Advance Uptake- 206046P/OT2D0D34479	976,993		716,192	5,028,903
		Latent Tuberculosis Infection Screening, Intervention and Education for High-Risk Populations-George Mason University TB603-				
Other Assistance	93.RD	GY23-206247P	4,990			5,028,903
Other Assistance	93.RD	Salem_Yan_CKD Surveillance Y4	64,353			5,028,903
Other Assistance	93.RD	SalemVA_Wei_CKD Surveillance	34,121			5,028,903
Pass-Through From Alliance for Clinical Trials in Oncology Foundation	93.RD	A021502		2,003		5,028,903
Pass-Through From American College of Preventive Medicine	93.RD	NU3803000289		11,970		5,028,903
		75D30120C08340 / AGREEMENT DATED 12/4/20/419361-19858		19,662	15,434	5,028,903
Pass-Through From American Society of Nephrology	93.RD	SBIR Phase I, "Federated Automated Survey Tool (FAST)"-S93-SC01-205730P/S93-SC01		21,354		5,028,903
Pass-Through From Barron Associates, Incorporated	93.RD	2022-259		66,704		5,028,903
Pass-Through From Boeing Company	93.RD	The Impact of Losing Childhood Supplementary Security Income Benefits on Long-term Outcomes- 5107174-BC22-51-206000P		28,095		5,028,903
Pass-Through From Boston College	93.RD					
Pass-Through From Brigham & Women's Hospital, Incorporated	93.RD	A061202		815		5,028,903
Pass-Through From Brigham & Women's Hospital, Incorporated	93.RD	A071401		105		5,028,903
Pass-Through From Brigham & Women's Hospital, Incorporated	93.RD	NRG A041202		69		5,028,903
Pass-Through From Cerus Corporation	93.RD	CU 00125		57,245		5,028,903
Pass-Through From Children's Hospital of Philadelphia (CHOP)	93.RD	1UG1CA189955		67		5,028,903
		Cicatelli_Guterbock_Data collection for Project				
Pass-Through From Cicatelli Associates, Incorporated	93.RD	BAT		16,000		5,028,903
Pass-Through From ECOG-ACRIN Cancer Research Group	93.RD	EA1151 TMIST		123,925		5,028,903
Pass-Through From ECOG-ACRIN Cancer Research Group	93.RD	EA5162		249		5,028,903
Pass-Through From ECOG-ACRIN Cancer Research Group	93.RD	EA9161		374		5,028,903
Pass-Through From ECOG-ACRIN Cancer Research Group	93.RD	ECOG-ACRIN		6,034		5,028,903
Pass-Through From ECOG-ACRIN Cancer Research Group	93.RD	ECOG-ACRIN Cancer Research Gro		7,167		5,028,903
Pass-Through From ECOG-ACRIN Cancer Research Group	93.RD	PROTOCOL EA4151		17		5,028,903
Pass-Through From ECOG-ACRIN Cancer Research Group	93.RD	S2015		1,854		5,028,903
Pass-Through From ECOG-ACRIN Cancer Research Group	93.RD	Study ID: EAA173		14,417		5,028,903
Pass-Through From Emergent Biosolutions Incorporated	93.RD	23272/PO #4500102486		4,943		5,028,903
Pass-Through From Fast-Track Drugs And Biologics, Limited Liability Company	93.RD	HHSN27500008-NCIG7R-UVA		495,017		5,028,903
Pass-Through From Idaho State University	93.RD	21-0069A-RPHR93		22,864		5,028,903
Pass-Through From Infectious Disease Research Institute	93.RD	CF1097-UVA-Option2		201,651		5,028,903
Pass-Through From Johns Hopkins University	93.RD	2005489974		651		5,028,903
Pass-Through From Johns Hopkins University	93.RD	2005604290		52,595		5,028,903
Pass-Through From Johns Hopkins University	93.RD	JHU 2002934099		25		5,028,903
Pass-Through From Johns Hopkins University	93.RD	UVADUA00000047		2,000		5,028,903
Pass-Through From Leidos Biomedical Research Incorporated	93.RD	21X099F TO#0001		128,309		5,028,903
Pass-Through From Louisiana Department of Education	93.RD			118,039		5,028,903
Pass-Through From Lynntech, Incorporated	93.RD			16,411		5,028,903
Pass-Through From Meharry Medical College	93.RD	LOG-210625SMH064-01		43,726		5,028,903
Pass-Through From Michigan Technological University	93.RD	220102922		25,842		5,028,903
Pass-Through From MicroGEM Incorporated	93.RD	1UL1TR003015-01		6,011		5,028,903
Pass-Through From New River Valley Community Services	93.RD	VT IPG AT-72624		38,419		5,028,903
Pass-Through From Northwestern University	93.RD	SP0040139 60047650 UV		80,006		5,028,903

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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From NRG Oncology Foundation, Incorporated	93.RD	NRG-CC008		1,350		5,028,903
Pass-Through From NRG Oncology Foundation, Incorporated	93.RD	NRG-GI005		1,020		5,028,903
Pass-Through From NRG Oncology Foundation, Incorporated	93.RD	NRG-GY004		141		5,028,903
Pass-Through From NRG Oncology Foundation, Incorporated	93.RD	NRG-GY005		91		5,028,903
Pass-Through From NRG Oncology Foundation, Incorporated	93.RD	NRG-GY021		249		5,028,903
Pass-Through From Parabon Nanolabs, Incorporated	93.RD	20220301-UVA-01-SBIRII-CTX/Exhibit D Prediction of Cancer Drug Resistance to Aid in Clinical Decision Making-206121P		95,016		5,028,903
Pass-Through From Pathodynamics Limited Liability Company	93.RD			13,035		5,028,903
Pass-Through From Rivanna Medical Limited Liability Company	93.RD	75A50121C00035-SUB001		73,330		5,028,903
Pass-Through From Stanford University	93.RD	Advancing the development of a novel approach for treating pan-coronavirus infections-62888308- 192397-205932P/62888308-192397		46,471		5,028,903
Pass-Through From University of Alabama at Birmingham	93.RD	LOG-LOG-000535817-SC001		111,044		5,028,903
Pass-Through From University of California, Los Angeles	93.RD	Bridging the Gap from Hemodynamic Stress to Intracranial Aneurysm Instability: An Integrated Multimodal Approach-1685 G ZB615-		96,253		5,028,903
Pass-Through From University of Chicago	93.RD	205795P/1685 G ZB615		1,131,035		5,028,903
Pass-Through From University of Iowa	93.RD	AWD100477-SUB00000129		98,915		5,028,903
Pass-Through From University of South Florida	93.RD	S01033-01		6,077		5,028,903
Pass-Through From WRMA Incorporated	93.RD	Site #3309/PO #P000018855		69		5,028,903
Total Non-Stimulus			363,810,804	46,362,824	42,314,596	
Stimulus:						
Prevention of Disease, Disability, and Death by Infectious Diseases	93.084	COVID-19				616,652
Pass-Through From Center for Disease Dynamics, Economics & Policy	93.084	COVID-19		122,921		616,652
Minority Health and Health Disparities Research	93.307	COVID-19				3,906,011
Pass-Through From Case Western Reserve University	93.307	COVID-19; RE5600480		45,895		3,906,011
National Center for Advancing Translational Sciences	93.350	COVID-19				12,196,342
Pass-Through From Vanderbilt University Medical Center	93.350	COVID-19; VUMC85946		531,690		12,196,342
Mental and Behavioral Health Education and Training Grants	93.732	COVID-19	653,789		13,226	3,381,469
Allergy and Infectious Diseases Research	93.855	COVID-19	250,204			46,819,934
Pass-Through From Benaroya Research Institute	93.855	COVID-19; FY22ITN349		4,964		46,819,934
Block Grants for Prevention and Treatment of Substance Abuse	93.959	COVID-19	18,496			42,901,832
Other Assistance	93.RD	COVID-19; 75D30122C14707	148,717			5,028,903
Total Stimulus			1,071,206	705,470	13,226	
Total Research and Development			364,882,010	47,068,294	42,327,822	
Total U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			17,747,002,077	65,673,236	777,762,742	
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE						
Non-Stimulus:						
AmeriCorps State Commissions Support Grant	94.003		373,295			472,806
AmeriCorps State and National	94.006		3,372,132		2,702,829	3,763,220
AmeriCorps Commission Investment Fund	94.008		55,629			55,629
Training and Technical Assistance	94.009		57,453			57,453
AmeriCorps Volunteers In Service to America	94.013		14,965		13,367	14,965
Total Non-Stimulus			3,873,474	-	2,716,196	
Stimulus:						
AmeriCorps State Commissions Support Grant	94.003	COVID-19		99,511		472,806
AmeriCorps State and National	94.006	COVID-19		391,088	385,557	3,763,220
Total Stimulus			490,599	-	385,557	
Total Excluding Clusters Identified Below			4,364,073	-	3,101,753	
Research and Development:						
Non-Stimulus:						
AmeriCorps National Service and Civic Engagement Research Competition	94.026		189,947			189,947
Total Non-Stimulus			189,947	-	-	
Total Research and Development			189,947	-	-	
Total CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			4,554,020	-	3,101,753	
EXECUTIVE OFFICE OF THE PRESIDENT						
Non-Stimulus:						
High Intensity Drug Trafficking Areas Program	95.001		3,860,015			3,878,215
Research and Data Analysis	95.007					284,199
Pass-Through From University of Baltimore	95.007	549925-19F20 / 549925-19D93		217,627	105,576	284,199
Total Non-Stimulus			3,860,015	217,627	105,576	
Total Excluding Clusters Identified Below			3,860,015	217,627	105,576	
Research and Development:						
Non-Stimulus:						
High Intensity Drug Trafficking Areas Program	95.001					3,878,215
Pass-Through From My Life My Power	95.001	MLMP		18,200		3,878,215
Research and Data Analysis	95.007					284,199
Pass-Through From University of Baltimore	95.007	420192-19F20		66,572	13,943	284,199
Total Non-Stimulus			0	84,772	13,943	
Total Research and Development			0	84,772	13,943	
Total EXECUTIVE OFFICE OF THE PRESIDENT			3,860,015	302,399	119,519	
SOCIAL SECURITY ADMINISTRATION						
Disability Insurance/SSI Cluster:						
Social Security Disability Insurance	96.001		53,684,335			53,684,335
Total Disability Insurance/SSI Cluster			53,684,335	0	0	53,684,335
Research and Development:						
Non-Stimulus:						
Social Security Research and Demonstration	96.007					160,820



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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From Board of Regents of the University of Michigan	96.007			160,820		160,820
Total Non-Stimulus			0	160,820	0	
Total Research and Development			0	160,820	0	
Total SOCIAL SECURITY ADMINISTRATION			53,684,335	160,820	0	
DEPARTMENT OF HOMELAND SECURITY						
Non-Stimulus:						
Non-Profit Security Program	97.008	EMW-2019-UA-00064 - Non-Profit Security Grant 2019	4,140		4,140	1,077,682
Non-Profit Security Program	97.008	EMW-2020-UA-00077 - Non-Profit Security Grant 2020	394,015		394,015	1,077,682
Non-Profit Security Program	97.008	EMW-2021-UA-00032 - Non-Profit Security Grant 2021	679,527		679,527	1,077,682
Boating Safety Financial Assistance	97.012		1,577,565			1,577,565
Community Assistance Program State Support Services Element (CAP-SSSE)	97.023		192,042			192,042
Flood Mitigation Assistance	97.029		309,456			4,254,798
Flood Mitigation Assistance	97.029	EMP-2014-FM-E001 - FMA 2013	1,316,549		1,316,549	4,254,798
Flood Mitigation Assistance	97.029	EMP-2017-FM-E002 - FMA 2016	382,445		382,445	4,254,798
Flood Mitigation Assistance	97.029	EMP-2018-FM-E003 - FMA 2017	3,303		3,303	4,254,798
Flood Mitigation Assistance	97.029	EMP-2019-FM-E004 - FMA 2018	846,722		846,722	4,254,798
Flood Mitigation Assistance	97.029	EMP-2020-FM-E004 - FMA 2019	1,396,323		1,396,323	4,254,798
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		10,024,965			161,082,514
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	4401DRVAP1SVA500 - PA Hurricane Florence Disaster	334,719		334,719	161,082,514
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	4411DRVAP1SVA500 - PA Hurricane Michael Disaster	318,940		318,940	161,082,514
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	4602DRVAP1SVA500 - PA Feb 2021 Winter Storm	7,735,715		7,735,715	161,082,514
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	4628DRVAP1SVA500 - PA Buchanan County Flood 2021	331,444		331,444	161,082,514
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	4644DRVAP1SVA500 - PA Jan 2022 Winter Snowstorm	3,821,519		3,821,519	161,082,514
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	4674DRVAP1SVA500 - PA Buchanan County Flooding & Mudslides 2022	115,621		115,621	161,082,514
Hazard Mitigation Grant	97.039		1,282,215			4,786,566
Hazard Mitigation Grant	97.039	4262DRVAP5SVA500 - HMGP Snowstorm Jonas 2016 Disaster	950,799		950,799	4,786,566
Hazard Mitigation Grant	97.039	4291DRVAP5SVA500 - HMGP Hurricane Matthew Disaster	407,145		407,145	4,786,566
Hazard Mitigation Grant	97.039	4401DRVAP5SVA500 - HMGP Hurricane Florence Disaster	1,264,247		1,264,247	4,786,566
Hazard Mitigation Grant	97.039	4411DRVAP5SVA500 - HMGP Hurricane Michael Disaster	853,385		853,385	4,786,566
Hazard Mitigation Grant	97.039	4602DRVAP5SVA500 - HMGP Feb 2021 Winter Storm Disaster	28,775		28,775	4,786,566
National Dam Safety Program	97.041		204,426			204,426
Emergency Management Performance Grants	97.042		5,959,870			8,486,488
Emergency Management Performance Grants	97.042	EMP-2020-EP-00005 - EMPG 2020	62,878		62,878	8,486,488
Emergency Management Performance Grants	97.042	EMP-2021-EP-00004 - EMPG 2021	2,145,149		2,145,149	8,486,488
Emergency Management Performance Grants	97.042	EMP-2022-EP-00006 - EMPG 2022	318,591		318,591	8,486,488
State Fire Training Systems Grants	97.043		1,196			1,196
Cooperating Technical Partners	97.045		100,389			100,389
BRIC: Building Resilient Infrastructure and Communities	97.047		741,730		90,022	5,419,342
BRIC: Building Resilient Infrastructure and Communities	97.047	EMP-2018-PC-0002 - PDM 2017	21,225		21,225	5,419,342
BRIC: Building Resilient Infrastructure and Communities	97.047	EMP-2019-PC-0003 - PDM 2018	520,127		520,127	5,419,342
BRIC: Building Resilient Infrastructure and Communities	97.047	EMP-2020-BR-036 - BRIC 2020	135,128		135,128	5,419,342
BRIC: Building Resilient Infrastructure and Communities	97.047	EMP-2020-PC-0004 - PDM 2019	4,001,132		4,001,132	5,419,342
Port Security Grant Program	97.056		21,600			21,600
Centers for Homeland Security	97.061		25,766			3,259,300
Homeland Security Grant Program	97.067		4,769,161			14,998,698
Homeland Security Grant Program	97.067	EMW-2019-SS-00079 - SHSP/HRUASI 2019	367,685		367,685	14,998,698
Homeland Security Grant Program	97.067	EMW-2020-SS-00096 - SHSP/HRUASI 2020	4,076,540			14,998,698
Homeland Security Grant Program	97.067	EMW-2021-SS-00034 - SHSP/HRUASI 2021	3,118,729		3,118,729	14,998,698
Homeland Security Grant Program	97.067	EMW-2022-SS-00082 - SHSP/HRUASI 2022	85,375		85,375	14,998,698
Pass-Through From District of Columbia	97.067	URBAN AREAS MRC		117,709		14,998,698
Pass-Through From Office of the Deputy Mayor for Public Safety	97.067	UASI791		2,463,499		14,998,698
Financial Assistance for Targeted Violence and Terrorism Prevention	97.132		122,270			122,270
Preparing for Emerging Threats and Hazards	97.133		251,721			251,721
Other Assistance	97.U01	Criminal Investigations and Network Analysis Center BOA Task Order- 205722P/7ORSAT18G00000001/7ORSAT21FR00	304,583		262,445	894,703
Other Assistance	97.U02	Department of Homeland Security-Transportation Security Administration-FY22-MidLevel Leadership Development Program Training-MOU 4/21/2022-209670P	53,218			894,703
Other Assistance	97.U03	Department of Homeland Security-Transportation Security Administration-FY22-Rising Leaders Development Program Training-MOU 4/21/2022-209671P	51,614			894,703
Other Assistance	97.U04	Department of Homeland Security-Transportation Security Administration-FY23-MidLevel Leadership Development Program-MOU 8/19/2022-209669P	22,500			894,703
Other Assistance	97.U05	Department of Homeland Security-Transportation Security Administration-FY23-Rising Leaders Development Program-MOU SIGNED 8/19/2022-209668P	34,214			894,703
Other Assistance	97.U06	Positive Leadership Certificate Program to U.S. Coast Guard-209667P	11,822			894,703

COMMONWEALTH OF VIRGINIA  
 Schedule of Expenditures of Federal Awards  
 For the Fiscal Year Ended June 30, 2023

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From University of Southern California	97.U07	SCON-0002735		416,752		894,703
Total Non-Stimulus			62,100,215	2,997,960	36,390,359	
Stimulus:						
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	COVID-19	75,544,014			161,082,514
		COVID-19; 4512DRVAP1SVA500 - PA COVID-19				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Disaster	62,720,457		62,720,457	161,082,514
Total Stimulus			138,264,471	0	62,720,457	
Total Excluding Clusters Identified Below			200,364,686	2,997,960	99,110,816	
Research and Development:						
Non-Stimulus:						
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036					161,082,514
Pass-Through From Bloomsburie Limited Liability Company	97.036			135,120		161,082,514
Centers for Homeland Security	97.061		3,158,506		1,210,539	3,259,300
Pass-Through From Arizona State University	97.061	ASUB00000563		75,028		3,259,300
Homeland Security Research, Development, Testing, Evaluation and Demonstration of Technologies Related to Countering Weapons of Mass Destruction	97.077		596,886		121,648	596,886
		Detecting Criminal Disruption of Supply Chains Study-				
Other Assistance	97.RD	205707P/70RSAT18G00000001/70RSAT21FR00	531,043		214,225	1,055,660
Other Assistance	97.RD	Intergovernmental Personnel Act for James Baldo, 05/04/2022-05/03/2023-205953P	275,995			1,055,660
Pass-Through From Bluehalo Labs	97.RD	2467-002-2		8,631		1,055,660
Pass-Through From Old Dominion University Research Foundation	97.RD	22-186-200362-010		33,750		1,055,660
Pass-Through From The Campbell Collaboration	97.RD	What works in Preventing Terrorism and Radicalization: Campbell Crime & Justice Group Systematic Reviews-204758P		9,212		1,055,660
Pass-Through From The MITRE Corporation	97.RD	DHS Simulation Experiments FY22/23-Task Order No. 1163830-206177P		134,061		1,055,660
Pass-Through From The MITRE Corporation	97.RD	Simulation Experiments -TASK ORDER NO. 140607-205817P		62,968		1,055,660
Total Non-Stimulus			4,562,430	458,770	1,546,412	
Total Research and Development			4,562,430	458,770	1,546,412	
Total DEPARTMENT OF HOMELAND SECURITY			204,927,116	3,456,730	100,657,228	
U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT						
Non-Stimulus:						
USAID Foreign Assistance for Programs Overseas	98.001					2,508,338
Pass-Through From Institute of International Education	98.001			97,920		2,508,338
Pass-Through From International Research & Exchanges Board Incorporated	98.001			19,143		2,508,338
Total Non-Stimulus			0	117,063	0	
Total Excluding Clusters Identified Below			0	117,063	0	
Research and Development:						
Non-Stimulus:						
USAID Foreign Assistance for Programs Overseas	98.001		2,140,488		605,954	2,508,338
Pass-Through From Development Alternatives Incorporated	98.001	2022-041		95,274	7,900	2,508,338
Pass-Through From International Center for Tropical Agriculture	98.001			38,342		2,508,338
Pass-Through From Johns Hopkins University	98.001			32,841		2,508,338
Pass-Through From University of Georgia	98.001	418765-19807		84,330	18,493	2,508,338
Global Development Alliance	98.011					411,183
Pass-Through From Tibetan Buddhist Resource Center	98.011			411,183		411,183
Other Assistance	98.RD					3,168
Pass-Through From North Carolina State University	98.RD	2019-0049-04		3,168		3,168
Total Non-Stimulus			2,140,488	665,138	632,347	
Total Research and Development			2,140,488	665,138	632,347	
Total U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT			2,140,488	782,201	632,347	
OTHER FEDERAL ASSISTANCE						
Non-Stimulus:						
Other Assistance	99.U01	Counterfeit Component Detection and Counterfeit Digital Component Detection Curriculum Development-206103P/70RSAT18G00000001/70US0922F1DHS2	129,505		119,505	506,370
Other Assistance	99.U02	236 Defining Self and Other: The Dutch East India Company's Encounters with Chinese Culture, 1602-1740-206193P	50,000			506,370
Other Assistance	99.U03	Malware Reverse Engineering Curriculum Development US Criminal Investigations and Network Analysis Center BOA Incident Response-206102P/70RSAT18G00000001/70US0922F1DHS2	230,001		220,001	506,370
Other Assistance	99.U04	237 NCFI Network Incident Response Framework Development-206101P/70RSAT18G00000001/70US0922F1DHS2	46,410		33,149	506,370
Other Assistance	99.U05	249 Virtual Video Series Development and Hosting-70RSAT18G00000001/ 70US0922F1DHS2211-206100P	50,454			506,370
Total Non-Stimulus			506,370	0	372,655	
Total Excluding Clusters Identified Below			506,370	0	372,655	
Research and Development:						
Non-Stimulus:						

COMMONWEALTH OF VIRGINIA  
 Schedule of Expenditures of Federal Awards  
 For the Fiscal Year Ended June 30, 2023

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Other Assistance	99.RD	Primary Sources and Pre-Service Teachers- GA21C0076-205720P	65,824			461,432
Other Assistance	99.RD	ULTRABACK (Chaotic good BAA Ninja)-2022-22052700001 -206135P	114,327			461,432
Pass-Through From BlackSky Geospatial Solutions Incorporated	99.RD	Distributed Semi-Supervised Temporal Learning for Global Change Monitoring -BSG-SA-FY20-001-205424P		111,718		461,432
Pass-Through From Defensewerx Incorporated	99.RD	Calhoun_DEFENSEWERX_2022		169,563		461,432
Total Non-Stimulus			180,151	281,281	0	
Total Research and Development			180,151	281,281	0	
Total OTHER FEDERAL ASSISTANCE			686,521	281,281	372,655	
Grand Total			29,096,054,870	188,195,820	4,305,048,453	
		Grand Total of Federal Expenditures		29,284,250,690		
Total Research and Development Cluster for All Federal Agencies			739,252,986	150,738,003	120,759,791	889,990,989
Total for Student Financial Assistance Program Cluster			1,542,436,900	-	-	1,542,436,900

The accompanying notes to the Schedule of Federal Expenditures of Federal Awards are an integral part of this schedule.

COMMONWEALTH OF VIRGINIA

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2023

**PURPOSE OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)**

The Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) issued by the Office of Management and Budget (OMB) requires a schedule of expenditures of federal awards showing total federal expenditures for each federal financial assistance program as identified by the Assistance Listing Number (ALN).

As instructed by the 2023 Compliance Supplement, issued by the U.S. Office of Management and Budget, the fiscal year 2023 SEFA reports expenditures and lost revenues for ALN 93.498 - Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution for fiscal year 2022; PRF expenditures and lost revenues for fiscal year 2023, have been excluded and will be reported in a subsequent SEFA. The amounts distributed to Non-Entitlement Units of Local Government (NEUs), ALN 21.027, Coronavirus State and Local Fiscal Recovery Funds, have been excluded.

The accompanying schedule includes all expenditures of federal awards of the Commonwealth of Virginia's departments, institutions, authorities, and component units except for the entities that were not audited by the Auditor of Public Accounts. Other auditors issued reports for the following organizations within the Commonwealth: Virginia Commonwealth University Health System Authority, Institute for Advanced Learning and Research, Roanoke Higher Education Authority, Virginia Port Authority Including Virginia International Terminals, A.L. Philpott Manufacturing Extension Partnership, Virginia Outdoors Foundation, Hampton Roads Sanitation District Commission, Science Museum of Virginia Foundation, Virginia Housing Development Authority, Virginia Resources Authority, Fort Monroe Authority, Hampton Roads Transportation Accountability Commission, Commission on the Virginia Alcohol Safety Action Program, and Division of Capitol Police.

**1. SIGNIFICANT ACCOUNTING POLICIES**

**A. Basis of Presentation**

The information in the accompanying "Schedule of Expenditures of Federal Awards" is presented in accordance with the Uniform Guidance. The schedule presents a summary of direct award expenditures, pass-through entity award expenditures, and amounts provided to subrecipients by federal department and ALN. For purposes of uploading to the Federal Audit Clearinghouse (FAC), stimulus Funds for COVID-19 related expenditures are designated as "COVID-19" in the column labeled Additional\_Award\_Identification.

Federal Financial Assistance – The Single Audit Act Amendments of 1996 (Public Law 104-156) and the Uniform Guidance define federal financial assistance as grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, or other assistance. Nonmonetary federal assistance, including food stamps, food commodities,

and surplus property, is considered federal assistance and, therefore, is reported on the “Schedule of Expenditures of Federal Awards”. Federal financial assistance does not include direct federal cash assistance to individuals. Solicited contracts in a contractor relationship between the Commonwealth of Virginia and the federal government for which the federal government procures tangible goods or services are not considered to be federal financial assistance.

Direct Award Assistance – Assistance received directly from the Federal government or received as a disbursement from other State entities is classified as direct award expenditures on the “Schedule of Expenditures of Federal Awards”.

Pass-Through Entity Federal Assistance – Assistance received in a pass-through relationship from another non-federal entity is classified as pass-through entity award expenditures on the “Schedule of Expenditures of Federal Awards”.

Amounts Provided to Subrecipients Assistance – Assistance disbursed by the Commonwealth of Virginia to non-state subrecipients is classified as amount provided to subrecipients on the “Schedule of Expenditures of Federal Awards”.

Major Programs – The Single Audit Act Amendments of 1996 and the Uniform Guidance establish the criteria to be used in defining major programs. Major programs for the Commonwealth of Virginia were determined using a risk-based approach in accordance with the Uniform Guidance.

Assistance Listing Number – The Assistance Listing Number (ALN) is a government-wide compendium of individual federal programs. Each program included in the compendium is assigned a five-digit program identification number (ALN) and program name. The accompanying schedule and footnotes reflect the program names and ALN assigned by the <https://sam.gov> website. Programs without an ALN are labeled as Other Assistance and presented using the federal agency’s two-digit prefix followed by U and a two-digit number. If the federal program is part of the Research and Development Cluster (R&D) and the specific program is not known, the federal agency’s two-digit prefix followed by RD is presented. The ALNs used in this audit period were retrieved on July 5, 2023.

Cluster of Programs – Closely related programs that share common compliance requirements are grouped into clusters of programs. A cluster of programs is considered as one federal program for determining major programs. The following are the clusters administered by the Commonwealth, as required in the 2023 Compliance Supplement:

Aging	Federal Motor Carrier Safety
Child Care and Development Fund (CCDF)	Administration (FMCSA)
Community Development Block Grant	Food Distribution
(CDBG)-Disaster Recovery Grant	Forest Service Schools and Roads
Community Development Block Grant	Head Start
(CDBG)-Entitlement Grant	Highway Safety

Community Facilities Loans and Grants Cluster	Medicaid
Child Nutrition	Research and Development
Clean Water State Revolving Fund	Supplemental Nutrition Assistance Program (SNAP)
Disability Insurance/Supplemental Security Income (SSI)	Special Education (IDEA)
Drinking Water State Revolving Fund	Student Financial Assistance Programs
Economic Development	Transit Services Programs
Employment Service	TRIO
Federal Transit	Workforce Innovation and Opportunity Act (WIOA)
Fish and Wildlife	

The total amount expended, distributed from U.S. Department of Health and Human Services, for the CCDF Cluster are presented as follows:

	<u>Amount Expended</u>
CCDBG (Child Care Development Block Grant)	\$ 133,990,135
CCDF Coronavirus Aid, Relief, and Economic Security (CARES) Act	4,486,022
CCDF ARP Supplemental	149,589,537
CCDF ARP Child Care Stabilization Fund	68,028,212
CCDF Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act	59,901,783
CCDF Mandatory and Matching	23,929,735
Total	<u><u>\$ 439,925,424</u></u>

The CCDF Cluster total ties to the Final SEFA with minor rounding differences.

Student Financial Assistance and Research and Development clusters expend funds from several Federal departments. The amounts expended for these clusters are reported under the appropriate federal department in the accompanying schedule and are also summarized as follows.

The total amount expended for Student Financial Assistance was \$1,542,436,900 consisting of the following federal departments:

<u>Federal Department</u>	<u>Amount Expended</u>
U.S. Department of Education	\$ 1,539,667,073
U.S. Department of Health and Human Services	2,769,827
Total	<u><u>\$ 1,542,436,900</u></u>

The total direct award expenditures for Research and Development were \$739,252,986 consisting of the following federal departments:

<u>Federal Department</u>	<u>Amount Expended</u>
U.S. Department of Health and Human Services	\$ 364,882,010
National Science Foundation	137,857,149
U.S. Department of Defense	102,885,113
U.S. Department of Energy	30,689,611
U.S. Department of Agriculture	24,067,432
U.S. Department of Transportation	16,105,405
U.S. Department of Education	13,616,619
National Aeronautics and Space Administration	12,312,533
U.S. Department of Commerce	11,286,072
U.S. Department of the Interior	6,538,278
Department of Homeland Security	4,562,430
U.S. Department of Justice	4,310,695
Environmental Protection Agency	2,145,312
U.S. Agency for International Development	2,140,488
National Endowment for the Humanities	1,653,838
U.S. Department of State	1,049,584
U.S. Department of Veteran's Affairs	863,287
U.S. National Archives and Records Administration	817,222
Nuclear Regulatory Commission	718,780
Corporation for National and Community Service	189,947
Other Federal Assistance	180,151
U.S. Department of Housing and Urban Development	124,446
Small Business Administration	111,552
Barry Goldwater Scholarship and Excellence in Education Fund	109,772
Federal Communications Commission	24,218
Appalachian Regional Commission	11,042
Total	<u>\$ 739,252,986</u>

**B. Basis of Accounting**

Federal program expenditures included in the accompanying schedule are presented using the cash basis of accounting. Under the cash basis of accounting, expenditures are recognized when cash is disbursed rather than when the obligation is incurred. Federal non-cash assistance and loan/loan guarantee program activities are presented as described in Notes 1C and 1D.

When a federal program is not part of a cluster, the Commonwealth has separated COVID-19 from Non-COVID-19 expenditures on the SEFA using “Stimulus” and added “COVID-19” within the Additional Award Identification column. However, if the COVID-19 expenditures are part of a cluster, the related expenditures are not separately identified but are included within the cluster’s expenditures on the SEFA. In accordance with the 2023 Compliance Supplement, the Commonwealth has determined that all federal programs have been established and funding has been added to existing federal programs from the following Acts, and are considered COVID-19 funding: Coronavirus Preparedness and Response Supplemental Appropriations Act, Families First Coronavirus Response Act, Coronavirus Aid, Relief, and Economic Security Act (CARES Act), Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA), American Rescue Plan Act (ARP).

**C. Non-Cash Assistance**

The Commonwealth of Virginia participated in several federal programs in which non-cash benefits are provided through the state to eligible program participants. These include:

Food Distribution Programs (ALNs 10.550, 10.555, 10.558, 10.559, 10.565, 10.568, 10.569) The value of food commodities was calculated using the U.S. Department of Agriculture’s Food and Nutrition Service commodity price lists. The accompanying schedule includes commodity distributions of:

<u>ALN</u>	<u>Non-COVID-19 Related Amount</u>	<u>COVID-19 Related Amount</u>
10.550	\$ 229,206	0
10.555	\$ 45,602,487	0
10.558	\$ 1,616	0
10.559	\$ 1,786,003	0
10.565	\$ 4,312,559	0
10.568	\$ 3,776,628	2,402,940
10.569	\$ 15,326,219	0

The accompanying schedule does not include Commonwealth-stored undistributed food commodities of:

<u>ALN</u>	<u>Amount</u>
10.555	\$ 29,244
10.569	\$ 17,087



Donation of Federal Surplus Personal Property (ALN 39.003) – Donated federal surplus property is valued at 23.3 percent of the original acquisition cost as assigned by the federal government. The amount included in the accompanying schedule reflects distributions to other governmental entities during the year ended June 30, 2023. Administrative expenditures of \$173,213 are not included in the accompanying schedule. The value of surplus property on hand at June 30, 2023, totaled \$165,591.

Childhood Immunization Grants (ALN 93.268) – The U.S. Department of Health and Human Services purchases and distributes immunizations through McKesson, the federal national distribution vendor, directly to our local health departments, private physicians, and other providers. The amount presented in the accompanying schedule reflects the non-COVID-19 cost of immunizations to the federal government of \$81,036,962. The remaining amount of \$42,077,956 consists of \$8,160,627 non-COVID-19 and \$33,917,327 COVID-19 related expenditures, and are the administrative costs incurred by the Department of Health. The value of inventory on hand at June 30, 2023, was \$2,955,539 held by local health departments and \$22,237,296 held by other providers.

#### **D. Loan/Loan Guarantee Programs**

Federal Perkins Loans - Federal Capital Contributions (ALN 84.038) – The amount in the accompanying schedule includes administrative costs during the fiscal year as well as the outstanding balance of loans receivable at June 30, 2023. Balances outstanding at the end of the audit period were \$15,675,506.

Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students (ALN 93.342) – The amount in the accompanying schedule includes administrative costs during the fiscal year as well as the outstanding balance of loans receivable at June 30, 2023. Balances outstanding at the end of the audit period were \$11,961,932.

Nurse Faculty Loan Program (ALN 93.264) – The amount in the accompanying schedule includes administrative costs during the fiscal year as well as the outstanding balance of loans receivable at June 30, 2023. Balances outstanding at the end of the audit period were \$729,829.

Nursing Student Loans (ALN 93.364) – The amount in the accompanying schedule includes administrative costs during the fiscal year as well as the outstanding balance of loans receivable at June 30, 2023. Balances outstanding at the end of the audit period were \$2,338,170.

Assistive Technology Alternative Financing Program (ALN 93.469) – The amount in the accompanying schedule includes administrative costs during the fiscal year as well as the outstanding balance of loans receivable at June 30, 2023. Balances outstanding at the end of the audit period were \$4,205,259.

## **E. Emergency Unemployment Benefits**

The amount included in the accompanying schedule for Unemployment Insurance (ALN 17.225) includes \$52,598,459 non-COVID-19 related, and \$12,930,727 COVID-19 related administrative costs; \$3,770,487 non-COVID-19 related federal unemployment benefits paid to federal employees; \$56,522 Temporary Extended non-COVID-19 related; \$193,803,526 non-COVID-19 related state unemployment benefits; \$22,262,793 in federal COVID-19 related benefits; and \$191,864 in federal benefits paid to Trade Act impacted workers.

## **F. Disaster Grants – Public Assistance**

After a Presidentially-Declared disaster, FEMA provides a Public Assistance Grant to reimburse eligible costs associated with repair, replacement, or restoration of disaster-damaged facilities; and costs associated with Commonwealth's response to the COVID-19 public health emergency. The federal government reimburses in the form of cost-shared grants which requires state matching funds. For the year ended June 30, 2023, the amount included in the accompanying schedules for Disaster Grants - Public Assistance (ALN 97.036) includes \$64,132,224 of approved eligible expenditures that were incurred in a prior year.

## **G. Program Expenditures**

Certain transactions relating to federal financial assistance may appear in the records of more than one state recipient agency. To avoid duplication and the overstatement of the aggregate level of federal financial assistance expended by the Commonwealth of Virginia, the following policies have been adopted:

1. When federal financial assistance is received by one state recipient agency and distributed to another state agency (i.e., a transfer of funds by the primary recipient state agency to a secondary state agency), the federal financial assistance will be reflected as expenditures by the secondary state agency.
2. When federal financial assistance is received by one state agency to purchase goods or services from another state agency, the federal financial assistance will be reflected as expenditures by the recipient (purchaser) agency.

## **2. DE MINIMIS INDIRECT COST RATE**

For the year ended June 30, 2023, only the Virginia Museum of Fine Arts, Department of Wildlife Resources, Department of Forensic Science, Southern Virginia Higher Education Center, Virginia Economic Development Partnership, and Virginia Biotechnology Research Partnership Authority have elected to use the de minimis indirect cost rate per Section 200.414 of the Uniform Guidance.

# APPENDICES

LISTING OF FINDINGS  
GROUPED BY TOPIC

Finding Topic/Report Header		
Finding Number	Finding Title	Applicable To
<b>Financial Accounting and Reporting</b>		
2023-001	Strengthen Controls over Financial Reporting	Department of Human Resource Management
2023-002	Improve Controls over GASB Statement No. 75 Financial Information Review	Department of Human Resource Management
2023-003	Improve Controls over Identifying, Tracking, Recording, and Reporting Right-to-Use Assets	Virginia Information Technologies Agency
2023-004	Improve Internal Controls over Financial Reporting of Leases under GASB Statement No. 87	Department of General Services
2023-005	Strengthen Controls over Financial Reporting	Department of Health
2023-006	Improve Controls over Journal Entries	Department of Health
2023-007	Improve Governance Structure and Resources Surrounding Financial Reporting Process	University of Virginia
2023-008	Strengthen Internal Controls over Financial Reporting of Non-Reimbursement Grants	Department of Social Services
2023-009	Continue to Improve Controls over the Calculation of Contractual Commitments	Department of Behavioral Health and Developmental Services
<b>Information System Security Multiple Information System Security Control Families</b>		
2023-010	Improve Information Security Program and Controls	Department of Medical Assistance Services
2023-011	Improve Database Security	Department of Accounts
2023-012	Improve Database Security	Virginia Retirement System
2023-013	Improve IT Risk Management and Contingency Planning Documentation	Department of Planning and Budget
2023-014	Continue Improving IT Risk Management Program	Department of Social Services
2023-015	Improve Web Application Security	Department of Social Services
2023-016	Continue to Improve Database Security	Department of Behavioral Health and Developmental Services
2023-017	Conduct Information Technology Security Audits	Department of Health
2023-018	Improve Database Security	Department of Motor Vehicles
2023-019	Improve Database Security	Department of Transportation
2023-020	Conduct IT Risk Assessments and Develop System Security Plans	Department of Transportation
2023-021	Improve IT Risk Management and Contingency Planning Program	Department of Human Resource Management
2023-022	Improve IT Risk Management Program	Department of Education - Direct Aid to Public Education
2023-023	Improve IT Risk Management Program and Contingency Planning	Virginia College Savings Plan
2023-024	Improve IT Risk Management and Contingency Planning	Virginia Alcoholic Beverage Control Authority
2023-025	Improve Database Security	Virginia Lottery
2023-026	Improve Database Security	University of Virginia-Academic Division
<b>Information System Security Information Security Roles and Responsibilities</b>		
2023-027	Improve Information Security Program and IT Governance	Department of Social Services
2023-028	Continue Dedicating Resources to Support Information Security Program	Department of Behavioral Health and Developmental Services
2023-029	Allocate Resources to Enforce Separation of Duties	Department of Planning and Budget
<b>Information System Security Access Control</b>		
2023-030	Complete Annual Review over User Access to University Information Systems	University of Virginia-Academic Division
2023-031	Complete Annual User Access Reviews	University of Virginia-Medical Center
2023-032	Continue to Implement Compliant Application Access Management Procedures	Department of Behavioral Health and Developmental Services
2023-033	Improve Documentation for Separation of Duty Conflicts	Department of Social Services
2023-034	Evaluate Separation of Duty Conflicts within the Case Management System	Department of Social Services
2023-035	Perform Annual Review of Case Management System Access	Department of Social Services
2023-036	Perform Annual System Access Reviews	Department of Medical Assistance Services
2023-037	Improve System Access Procedures	Department of Health
2023-038	Implement a Process to Annually Review User Access	Department of Motor Vehicles
2023-039	Improve System Access Policies and Procedures for Critical Systems	Virginia Lottery
2023-040	Improve Management of Access to the Retirement Benefits System	Department of Corrections-Central Administration
<b>Information System Security Personnel Security</b>		
2023-041	Improve Offboarding Process	Department of Transportation
2023-042	Continue Strengthening the System Access Removal Process	Department of Health
2023-043	Monitor Internal Controls to Ensure Timely Removal of System Access	Department of Social Services
2023-044	Revoke Systems Access for Separated Employees in a Timely Manner	Department of Taxation

LISTING OF FINDINGS  
GROUPED BY TOPIC

Finding Topic/Report Header		
Finding Number	Finding Title	Applicable To
<b>Information System Security Configuration Management</b>		
2023-045	Improve IT Change Control and Configuration Management Process	Virginia Retirement System
2023-046	Continue to Improve IT Change and Configuration Management Policy and Process	Department of Planning and Budget
2023-047	Develop Baseline Configurations for Information Systems	Department of Behavioral Health and Developmental Services
2023-048	Improve Change Management Process for Information Technology Environment	Department of Behavioral Health and Developmental Services
2023-049	Continue Improving IT Change and Configuration Management Process	Department of Social Services
2023-050	Improve Change Control Process	Department of Transportation
2023-051	Improve Change Control Process	Virginia Employment Commission
2023-052	Improve Monroe IT Change and Configuration Management Process	Department of Accounts
<b>Information System Security Audit and Accountability</b>		
2023-053	Conduct Timely IT Security Audits	Department of Accounts
2023-054	Conduct Information Technology Security Audits over Sensitive Systems	Department of Behavioral Health and Developmental Services
2023-055	Obtain and Review Information Security Audit	Department of Medical Assistance Services
2023-056	Conduct Information Technology Security Audits	Department of Social Services
2023-057	Conduct Timely IT Security Audits	Department of Motor Vehicles
<b>Information System Security System and Information Integrity</b>		
2023-058	Upgrade End-of-Life Technology	Department of Social Services
2023-059	Continue to Update End-of-Life Technology	Department of Motor Vehicles
2023-060	Upgrade End-of-Life Technology	Department of Transportation
2023-061	Improve Vulnerability Management Process	Department of Education - Direct Aid to Public Education
<b>Information System Security Risk Assessment</b>		
2023-062	Improve Vulnerability Management	Department of Health
2023-063	Improve Vulnerability Management Process	Department of Behavioral Health and Developmental Services
2023-064	Continue to Improve Risk Assessment Process	Department of Behavioral Health and Developmental Services
<b>Information System Security Contingency Planning</b>		
2023-065	Improve IT Contingency Management Program	Department of Behavioral Health and Developmental Services
2023-066	Continue Developing Record Retention Requirements and Processes for Electronic Records	Department of Social Services
2023-067	Improve Web Application Security Controls	Department of Motor Vehicles
<b>Information System Security Planning</b>		
2023-068	Improve IT Risk Management and Contingency Planning Program	Department of Accounts
2023-069	Complete a System Security Plan for Each Sensitive System	University of Virginia-Medical Center
<b>Information System Security Awareness and Training</b>		
2023-070	Improve Security Awareness Training Program	Department of Behavioral Health and Developmental Services
2023-071	Improve Security Awareness Training	Virginia Commonwealth University
<b>Procurement and Contract Management</b>		
2023-072	Continue to Ensure ITISP Suppliers Meet all Contractual Requirements	Virginia Information Technologies Agency
<b>Human Resources and Payroll</b>		
2023-073	Continue to Improve Off-Boarding Procedures	Department of Behavioral Health and Developmental Services
2023-074	Improve Controls over the Payroll Certification Process	Department of Behavioral Health and Developmental Services
2023-075	Continue to Improve Controls over Payroll Reconciliations	Department of Behavioral Health and Developmental Services
2023-076	Continue to Improve Controls over the Retirement Benefits System Reconciliation	Department of Behavioral Health and Developmental Services
2023-077	Improve Internal Controls over Employee Termination Process	Department of Corrections-Central Administration
2023-078	Improve Internal Controls over Employee Separation Process	Virginia Alcoholic Beverage Control Authority
2023-079	Improve Internal Controls over Employee Offboarding Process	Department of Health
2023-080	Reconcile the Commonwealth's Retirement Benefits System	Department of Social Services
2023-081	Improve Processes over Employment Eligibility Verification	University of Virginia
2023-082	Improve Timekeeping Controls	University of Virginia-Medical Center

LISTING OF FINDINGS  
GROUPED BY TOPIC

Finding Topic/Report Header		
Finding Number	Finding Title	Applicable To
<b>Third Party Service Providers</b>		
2023-083	Improve Oversight of Third-Party IT Service Providers	Virginia Information Technologies Agency
2023-084	Develop and Implement a Third-Party Service Provider Oversight Process	Department of Taxation
2023-085	Obtain, Review, and Document System and Organization Control Reports of Third-Party Service Providers	Department of Social Services
2023-086	Improve Third-Party Oversight Process	Department of Medical Assistance Services
2023-087	Continue Improving Oversight of Third-Party Service Providers	Virginia Alcoholic Beverage Control Authority
2023-088	Continue Improving Service Provider Oversight	Department of Transportation
2023-089	Improve Procedures and Process for Oversight of Third-Party IT Service Providers	Virginia Lottery
2023-090	Improve IT Service Provider Oversight	Virginia Commonwealth University
2023-091	Improve Third-Party Service Provider Process	Department of Education - Direct Aid to Public Education
<b>Conflict of Interests Act</b>		
2023-092	Ensure Compliance with the Conflict of Interests Act	Department of Behavioral Health and Developmental Services
2023-093	Monitor Internal Procedures to Ensure Compliance with the Conflict of Interests Act	Department of Social Services
<b>Benefits</b>		
2023-094	Improve Retirement Benefit Calculations	Virginia Retirement System
<b>Expenses and Accounts Payable</b>		
2023-095	Improve Accounts Payable Controls	University of Virginia-Medical Center
<b>Inventory</b>		
2023-096	Perform Complete Physical Inventory	University of Virginia-Academic Division
<b>Grants Management</b>		
2023-097	Perform Responsibilities Outlined in the Agency Monitoring Plan	Department of Social Services
2023-098	Review Non-Locality Subrecipient Single Audit Reports	Department of Social Services
2023-099	Communicate Responsibilities to Subrecipient Monitoring Coordinators	Department of Social Services
2023-100	Evaluate Subrecipients' Risk of Noncompliance in Accordance with Federal Regulations	Department of Social Services
2023-101	Verify that Monitoring Plan Includes All Subrecipient Programmatic Activities	Department of Social Services
2023-102	Confirm Monitoring Activities are Conducted in Accordance with the Monitoring Plan	Department of Social Services
2023-103	Monitor Case Management System Records to Ensure Compliance with TANF Eligibility Requirements	Department of Social Services
<b>Federal Award Findings and Questioned Costs</b>		
2023-104	Obtain Reasonable Assurance over Contractor Compliance with Program Regulations	Department of Social Services
2023-105	Implement Internal Controls over TANF Federal Performance Reporting	Department of Social Services
2023-106	Implement Internal Controls over TANF Federal Special Reporting	Department of Social Services
2023-107	Strengthen Internal Controls over FFATA Reporting	Department of Social Services
2023-108	Confirm Subrecipient Suspension or Debarment Status	Department of Criminal Justice Services
2023-109	Ensure Compliance with FFATA Reporting Requirements	Department of Criminal Justice Services

## LISTING OF FINDINGS GROUPED BY APPLICABLE ENTITY

Applicable To		
Finding Number	Finding Title	Finding Topic/Report Header
<b>Department of Accounts</b>		
2023-011	Improve Database Security	Information System Security - Multiple Information System Security Control Families
2023-052	Improve Monroe IT Change and Configuration Management Process	Information System Security - Configuration Management
2023-053	Conduct Timely IT Security Audits	Information System Security - Audit and Accountability
2023-068	Improve IT Risk Management and Contingency Planning Program	Information System Security - Planning
<b>Department of Behavioral Health and Developmental Services</b>		
2023-009	Continue to Improve Controls over the Calculation of Contractual Commitments	Financial Accounting and Reporting
2023-016	Continue to Improve Database Security	Information System Security - Multiple Information System Security Control Families
2023-028	Continue Dedicating Resources to Support Information Security Program	Information System Security - Information Security Roles and Responsibilities
2023-032	Continue to Implement Compliant Application Access Management Procedures	Information System Security - Access Control
2023-047	Develop Baseline Configurations for Information Systems	Information System Security - Configuration Management
2023-048	Improve Change Management Process for Information Technology Environment	Information System Security - Configuration Management
2023-054	Conduct Information Technology Security Audits over Sensitive Systems	Information System Security - Audit and Accountability
2023-063	Improve Vulnerability Management Process	Information System Security - Risk Assessment
2023-064	Continue to Improve Risk Assessment Process	Information System Security - Risk Assessment
2023-065	Improve IT Contingency Management Program	Information System Security - Contingency Planning
2023-070	Improve Security Awareness Training Program	Information System Security - Awareness and Training
2023-073	Continue to Improve Off-Boarding Procedures	Human Resources and Payroll
2023-074	Improve Controls over the Payroll Certification Process	Human Resources and Payroll
2023-075	Continue to Improve Controls over Payroll Reconciliations	Human Resources and Payroll
2023-076	Continue to Improve Controls over the Retirement Benefits System Reconciliation	Human Resources and Payroll
2023-092	Ensure Compliance with the Conflict of Interests Act	Conflict of Interests Act
<b>Department of Corrections Central Administration</b>		
2023-040	Improve Management of Access to the Retirement Benefits System	Information System Security - Access Control
2023-077	Improve Internal Controls over Employee Termination Process	Human Resources and Payroll
<b>Department of Criminal Justice Services</b>		
2023-108	Confirm Subrecipient Suspension or Debarment Status	Federal Award Findings and Questioned Costs
2023-109	Ensure Compliance with FFATA Reporting Requirements	Federal Award Findings and Questioned Costs
<b>Department of Education Direct Aid to Public Education</b>		
2023-022	Improve IT Risk Management Program	Information System Security - Multiple Information System Security Control Families
2023-061	Improve Vulnerability Management Process	Information System Security - System and Information Integrity
2023-091	Improve Third-Party Service Provider Process	Third-Party Service Providers
<b>Department of General Services</b>		
2023-004	Improve Internal Controls over Financial Reporting of Leases under GASB Statement No. 87	Financial Accounting and Reporting
<b>Department of Health</b>		
2023-005	Strengthen Controls over Financial Reporting	Financial Accounting and Reporting
2023-006	Improve Controls over Journal Entries	Financial Accounting and Reporting
2023-017	Conduct Information Technology Security Audits	Information System Security - Multiple Information System Security Control Families
2023-037	Improve System Access Procedures	Information System Security - Access Control
2023-042	Continue Strengthening the System Access Removal Process	Information System Security - Personnel Security
2023-062	Improve Vulnerability Management	Information System Security - Risk Assessment
2023-079	Improve Internal Controls over Employee Offboarding Process	Human Resources and Payroll
<b>Department of Human Resource Management</b>		
2023-001	Strengthen Controls over Financial Reporting	Financial Accounting and Reporting
2023-002	Improve Controls over GASB Statement No. 75 Financial Information Review	Financial Accounting and Reporting
2023-021	Improve IT Risk Management and Contingency Planning Program	Information System Security - Multiple Information System Security Control Families

## LISTING OF FINDINGS GROUPED BY APPLICABLE ENTITY

Applicable To		
Finding Number	Finding Title	Finding Topic/Report Header
<b>Department of Medical Assistance Services</b>		
2023-010	Improve Information Security Program and Controls	Information System Security - Multiple Information System Security Control Families
2023-036	Perform Annual System Access Reviews	Information System Security - Access Control
2023-055	Obtain and Review Information Security Audit	Information System Security - Audit and Accountability
2023-086	Improve Third-Party Oversight Process	Third-Party Service Providers
<b>Department of Motor Vehicles</b>		
2023-018	Improve Database Security	Information System Security - Multiple Information System Security Control Families
2023-038	Implement a Process to Annually Review User Access	Information System Security - Access Control
2023-057	Conduct Timely IT Security Audits	Information System Security - Audit and Accountability
2023-059	Continue to Update End-of-Life Technology	Information System Security - System and Information Integrity
2023-067	Improve Web Application Security Controls	Information System Security - Contingency Planning
<b>Department of Planning and Budget</b>		
2023-013	Improve IT Risk Management and Contingency Planning Documentation	Information System Security - Multiple Information System Security Control Families
2023-029	Allocate Resources to Enforce Separation of Duties	Information System Security - Information Security Roles and Responsibilities
2023-046	Continue to Improve IT Change and Configuration Management Policy and Process	Information System Security - Configuration Management
<b>Department of Social Services</b>		
2023-008	Strengthen Internal Controls over Financial Reporting of Non-Reimbursement Grants	Financial Accounting and Reporting
2023-014	Continue Improving IT Risk Management Program	Information System Security - Multiple Information System Security Control Families
2023-015	Improve Web Application Security	Information System Security - Multiple Information System Security Control Families
2023-027	Improve Information Security Program and IT Governance	Information System Security - Information Security Roles and Responsibilities
2023-033	Improve Documentation for Separation of Duty Conflicts	Information System Security - Access Control
2023-034	Evaluate Separation of Duty Conflicts within the Case Management System	Information System Security - Access Control
2023-035	Perform Annual Review of Case Management System Access	Information System Security - Access Control
2023-043	Monitor Internal Controls to Ensure Timely Removal of System Access	Information System Security - Personnel Security
2023-049	Continue Improving IT Change and Configuration Management Process	Information System Security - Configuration Management
2023-056	Conduct Information Technology Security Audits	Information System Security - Audit and Accountability
2023-058	Upgrade End-of-Life Technology	Information System Security - System and Information Integrity
2023-066	Continue Developing Record Retention Requirements and Processes for Electronic Records	Information System Security - Contingency Planning
2023-080	Reconcile the Commonwealth's Retirement Benefits System	Human Resources and Payroll
2023-085	Obtain, Review, and Document System and Organization Control Reports of Third-Party Service Providers	Third-Party Service Providers
2023-093	Monitor Internal Procedures to Ensure Compliance with the Conflict of Interests Act	Conflict of Interests Act
2023-097	Perform Responsibilities Outlined in the Agency Monitoring Plan	Grants Management
2023-098	Review Non-Locality Subrecipient Single Audit Reports	Grants Management
2023-099	Communicate Responsibilities to Subrecipient Monitoring Coordinators	Grants Management
2023-100	Evaluate Subrecipients' Risk of Noncompliance in Accordance with Federal Regulations	Grants Management
2023-101	Verify that Monitoring Plan Includes All Subrecipient Programmatic Activities	Grants Management
2023-102	Confirm Monitoring Activities are Conducted in Accordance with the Monitoring Plan	Grants Management
2023-103	Monitor Case Management System Records to Ensure Compliance with TANF Eligibility Requirements	Grants Management
2023-104	Obtain Reasonable Assurance over Contractor Compliance with Program Regulations	Federal Award Findings and Questioned Costs
2023-105	Implement Internal Controls over TANF Federal Performance Reporting	Federal Award Findings and Questioned Costs
2023-106	Implement Internal Controls over TANF Federal Special Reporting	Federal Award Findings and Questioned Costs
2023-107	Strengthen Internal Controls over FFATA Reporting	Federal Award Findings and Questioned Costs
<b>Department of Taxation</b>		
2023-044	Revoke Systems Access for Separated Employees in a Timely Manner	Information System Security - Personnel Security
2023-084	Develop and Implement a Third-Party Service Provider Oversight Process	Third-Party Service Providers



## LISTING OF FINDINGS GROUPED BY APPLICABLE ENTITY

Finding Number	Finding Title	Finding Topic/Report Header
2023-020	Conduct IT Risk Assessments and Develop System Security Plans	Information System Security - Multiple Information System Security Control Families
2023-050	Improve Change Control Process	Information System Security - Configuration Management
2023-088	Upgrade End-of-Life Technology Continue Improving Service Provider Oversight	Third-Party Service Providers
2023-081	Improve Processes over Employment Eligibility Verification	Human Resources and Payroll
<b>University of Virginia Academic Division</b>		
2023-030 2023-096	Complete Annual Review over User Access to University Information Systems	Information System Security - Access Control
2023-031	Complete Annual User Access Reviews	Information System Security - Access Control
2023-082 2023-095	Improve Timekeeping Controls	Human Resources and Payroll
2023-024	Improve IT Risk Management and Contingency Planning	Information System Security - Multiple Information System Security Control Families
2023-087	Continue Improving Oversight of Third-Party Service Providers	Third-Party Service Providers
2023-071 2023-090	Improve Security Awareness Training	Information System Security - Awareness and Training Third-Party Service Providers
2023-051	Improve Change Control Process	Information System Security - Configuration Management
2023-072 2023-083	Continue to Ensure ITISP Suppliers Meet all Contractual Requirements Improve Oversight of Third-Party IT Service Providers	Procurement and Contract Management Third-Party Service Providers
2023-025	Improve Database Security	Information System Security - Multiple Information System Security Control Families
2023-089	Improve Procedures and Process for Oversight of Third-Party IT Service Providers	Third-Party Service Providers
<b>Virginia Retirement System</b>		
2023-045 2023-094	Improve IT Change Control and Configuration Management Process Improve Retirement Benefit Calculations	Information System Security - Configuration Management Benefits

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## ACRONYMS FOR AUDITOR'S SECTION

Acronym	Definition
<b>AC</b>	Access Control
<b>Academic Division</b>	University of Virginia-Academic Division
<b>Accounts</b>	Department of Accounts
<b>ACF</b>	Administration for Children and Families
<b>ACF-199</b>	199 TANF Data Report
<b>ACF-209</b>	209 Separate State Programs – Maintenance-of-Effort Data Report
<b>ACFR</b>	Annual Comprehensive Financial Report
<b>ALN</b>	Assistance Listing Number
<b>ALPT</b>	Assistance Listing Program Title
<b>AT</b>	Awareness and Training
<b>AU</b>	Audit and Accountability
<b>Authority</b>	Alcoholic Beverage Control Authority
<b>Benefit Programs</b>	Department of Social Services' Division of Benefit Programs
<b>BIA</b>	Business Impact Analysis
<b>CACFP</b>	Child and Adult Care Food Program
<b>CAPP Manual</b>	Commonwealth Accounting Policies and Procedures Manual
<b>CFR</b>	Code of Federal Regulations
<b>CIO</b>	Chief Information Officer
<b>CIS</b>	Center for Internet Security
<b>CIS Benchmarks</b>	Center for Internet Security Benchmarks
<b>CISO</b>	Chief Information Security Officer
<b>claims processing module</b>	Medicaid claims processing module of the Department of Medical Assistance Services' Medicaid management system
<b>Clearinghouse</b>	Federal Audit Clearinghouse
<b>CM</b>	Configuration Management
<b>COIA</b>	Conflict of Interests Act
<b>Commission</b>	Virginia Employment Commission
<b>Compliance</b>	Department of Social Services' Compliance Division
<b>Configuration Management Policy</b>	Virginia Employment Commission's Configuration Management Policy and Procedures
<b>COOP</b>	Continuity of Operations Plan
<b>Corrections</b>	Department of Corrections-Central Administration
<b>COV</b>	Commonwealth of Virginia
<b>COVID-19</b>	Coronavirus Disease 2019
<b>CP</b>	Contingency Planning
<b>Criminal Justice Services</b>	Department of Criminal Justice Services
<b>CSLFRF</b>	Coronavirus State and Local Fiscal Recovery Funds
<b>CVE</b>	Common Vulnerabilities and Exposures
<b>DBHDS</b>	Department of Behavioral Health and Developmental Services

## ACRONYMS FOR AUDITOR'S SECTION

Acronym	Definition
<b>DRP</b>	Disaster Recovery Plan
<b>EBT</b>	Electronic Benefits Transfer
<b>ECOS</b>	Enterprise Cloud Oversight Services
<b>Education</b>	Department of Education - Direct Aid to Public Education
<b>EOL</b>	End-of-Life
<b>ESF</b>	Educational Stabilization Fund
<b>FAQ Presentation</b>	Department of Behavioral Health and Developmental Services' Change Management FAQ Presentation
<b>FFATA</b>	Federal Funding Accountability and Transparency Act
<b>Finance and Administration</b>	Department of Accounts' Finance and Administration Division
<b>Fiscal Services</b>	Department of General Services' Office of Fiscal Services
<b>FOIAE</b>	Freedom of Information Act Exempt
<b>Form I-9</b>	Employment Eligibility Verification Form
<b>FSRS</b>	FFATA Subrecipient Reporting System
<b>GASB</b>	Governmental Accounting Standards Board
<b>General Services</b>	Department of General Services
<b>Grants Management</b>	Office of Grants Management
<b>Health</b>	Department of Health
<b>HIPAA</b>	Health Insurance Portability and Accountability Act
<b>Hosted Environment Security Standard</b>	Commonwealth of Virginia's Hosted Environment Information Security Standard, SEC525
<b>Human Resource Management</b>	Department of Human Resource Management
<b>IEC</b>	International Electrotechnical Commission
<b>Internal Audit</b>	University of Virginia's Internal Audit Department
<b>ISO</b>	Information Security Officer
<b>ISO Standard</b>	International Organization for Standardization and International Electrotechnical Commission Standard, ISO/IEC 27002
<b>ISRM</b>	Information Security Risk Management
<b>IT</b>	Information Technology
<b>IT Audit Standard</b>	Commonwealth of Virginia's IT Security Audit Standard, SEC502
<b>ITISP</b>	Information Technology Infrastructure Services Program
<b>LIHEA</b>	Low-Income Home Energy Assistance
<b>LIHWAP</b>	Low-Income Household Water Assistance Program
<b>Lottery</b>	Virginia Lottery
<b>Medical Assistance</b>	Department of Medical Assistance Services
<b>Medical Center</b>	University of Virginia Medical Center
<b>MOE</b>	Maintenance-of-Effort
<b>Motor Vehicles</b>	Department of Motor Vehicles
<b>MSI</b>	Multisource Service Integrator

## ACRONYMS FOR AUDITOR'S SECTION

Acronym	Definition
<b>NIST Standard</b>	National Institute of Standards and Technology Standard, 800-53
<b>OFM</b>	Office of Financial Management
<b>OIA</b>	Office of Internal Audit
<b>OIA Procedures</b>	Office of Internal Audit Administrative Procedures – Subject 6: IT Security Audits
<b>OIM</b>	Office of Information Management
<b>OPEB</b>	Postemployment Benefits Other Than Pensions
<b>PL</b>	Planning
<b>Planning and Budget</b>	Department of Planning and Budget
<b>Process Guide</b>	Department of Behavioral Health and Developmental Services' IT Change Management Process Guide
<b>PS</b>	Personnel Security
<b>RA</b>	Risk Assessment
<b>Real Estate Services</b>	Department of General Services' Division of Real Estate Services
<b>Refugee Assistance</b>	Refugee and Entrant Assistance State/Replacement Designee Administered Programs
<b>Retirement System</b>	Commonwealth of Virginia's retirement benefits system
<b>Risk Management Policy</b>	Alcoholic Beverage Control Authority's Information Security Risk Management Policy
<b>Risk Management Standard</b>	Commonwealth of Virginia's Information Technology Risk Management Standard, SEC520
<b>RM Standard</b>	UVA Health and UVA Community Health Risk Management Standard
<b>RPO</b>	Recovery Point Objectives
<b>RTO</b>	Recovery Time Objectives
<b>SA</b>	System and Services Acquisition
<b>SaaS</b>	Software as a Service
<b>SBITA</b>	Subscription-Based Information Technology Arrangement
<b>Security Awareness Policy</b>	Department of Behavioral Health and Developmental Services' IT Security Awareness and Training Policy
<b>Security Awareness Training Standard</b>	Commonwealth of Virginia's Security Awareness Training Standard, SEC527
<b>Security Policy</b>	Alcoholic Beverage Control Authority's Information Security Policy
<b>Security Standard</b>	Commonwealth's Information Security Standard, SEC501
<b>SI</b>	System and Information Integrity
<b>SNAP</b>	Supplemental Nutrition Assistance Program
<b>SOC</b>	Service Organization Control
<b>SOC 1</b>	Service Organization Control Report Type 1
<b>SOC 2</b>	Service Organization Control Report Type 2
<b>Social Services</b>	Department of Social Services
<b>SOEI</b>	Statement of Economic Interests

## ACRONYMS FOR AUDITOR'S SECTION

Acronym	Definition
<b>SSP</b>	System Security Plan
<b>SSP-MOE</b>	Separate State Programs – Maintenance-of-Effort
<b>System</b>	Virginia Retirement System
<b>TANF</b>	Temporary Assistance for Needy Families
<b>Taxation</b>	Department of Taxation
<b>TPA</b>	Third-Party Administrator
<b>Transportation</b>	Department of Transportation
<b>University</b>	University of Virginia or Virginia Commonwealth University
<b>U.S.</b>	United States
<b>USC</b>	United States Code
<b>UVA</b>	University of Virginia
<b>VaLORS</b>	Virginia Law Officers' Retirement System
<b>Virginia529</b>	Virginia College Savings Plan
<b>VITA</b>	Virginia Information Technologies Agency
<b>VOCA</b>	Victims of Crime Act