REPORT ON STATEWIDE COMPLIANCE

FOR THE QUARTER ENDED
SEPTEMBER 30, 2021

OFFICE OF THE COMPTROLLER
DEPARTMENT OF ACCOUNTS
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## REPORT ON STATEWIDE COMPLIANCE
### Quarter Ended September 30, 2021

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STATEMENT OF PURPOSE

The *Code of Virginia* requires that the Department of Accounts (DOA) monitor and account for all transactions involving public funds. In order to carry out this mandate, the Department uses a variety of measures, including automated controls, statistical analyses, pre-audits and post-audits, staff studies and reviews of reports issued by the Auditor of Public Accounts. When taken as a whole, these measures provide an important source of information on the degree of agency compliance with Commonwealth accounting and financial management policies, internal controls, procedures, regulations, and best practices.

The Comptroller’s *Report on Statewide Compliance* (the *Quarterly Report*) is a summary of measures used by DOA to monitor transactions involving public funds and report findings to the Governor, his Cabinet, and other senior State officials. The *Quarterly Report* uses exception reporting to highlight key findings.

This *Quarterly Report* includes information for the quarter ended September 30, 2021, and comparative FY 2021 data.

David A. Von Moll, CPA, CGFM
Comptroller
Auditor of Public Accounts Reports - Executive Branch and Independent Agencies

Agency audit reports issued by the Auditor of Public Accounts (APA) may contain findings because of noncompliance with state laws and regulations. Agencies may also have internal control findings considered to be control deficiencies. Control deficiencies occur when the design or operation of internal control does not allow management or employees to prevent or detect errors that, in the Auditor’s judgment, could adversely affect the agency’s ability to record, process, summarize, and report financial data consistent with the assertions of management.

Each agency must provide a written response that includes a Corrective Action Workplan (CAW) to the Department of Planning and Budget, the Department of Accounts, and the agency’s Cabinet Secretary when its audit report contains one or more audit findings. Workplans must be submitted within 30 days of receiving the audit report. Commonwealth Accounting Policies and Procedures (CAPP) manual, Topic No. 10205, Agency Response to APA Audit, contains instructions and guidance on preparing the workplan.

The APA also reports additional recommendations that can include risk alerts, efficiency issues, or any other improvements that can be made within agency operations. Risk alerts address issues that are beyond the capacity of agency management to implement effective corrective actions. Efficiency issues provide management with recommendations to enhance agency practices, processes or procedures. Additional recommendations are provided following the Audit Findings section.

The APA also issued several Special and Other Reports during the quarter. These reports are listed following the Additional Recommendations section. The full text of these reports is available at [www.apa.virginia.gov](http://www.apa.virginia.gov).

**Audit Reports – Quarter Ended September 30, 2021**

The APA issued 12 reports covering 22 State Agencies for the Executive Branch and no reports for the Independent Agencies. The last column indicates whether the CAW has been received as of the date of this publication for each agency with audit findings. Note that in some cases, the CAW may not have been received because it is not yet due.

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9/30/21 Quarterly Report Department of Accounts
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(1) The APA issued one report titled “Virginia Community College System for the year ended June 30, 2020.”

(2) The APA issued one report titled “Office of the Governor and the Governor’s Cabinet Secretaries for the period July 1, 2019 through June 30, 2021.”
Audit Findings - Quarter Ended September 30, 2021

The following agencies had one or more findings contained in their audit report.

Education

Longwood University

2020-01: Continue to Improve Continuity of Operations Planning. This is a Repeat Finding.
2020-02: Continue to Maintain Oversight of Third-Party Service Providers. This is a Repeat Finding.
2020-03: Improve Operating System Security
2020-04: Improve Internal Controls Over Capitalizing Software Purchases

Norfolk State University

2020-01: Continue to Improve Information Security, Risk Management, and Contingency Programs. This is a Partial Repeat Finding.
2020-02: Continue to Upgrade or Decommission End-of-Life Technology. This is a Partial Repeat Finding.
2020-03: Comply with Prompt Payment Provisions. This is a Repeat Finding.
2020-04: Improve Controls over Purchasing System Access. This is a Partial Repeat Finding.
2020-05: Complete Purchase Card Reconciliations Timely. This is a Repeat Finding.
2020-06: Properly Process Title IV Refund Calculations. This is a Repeat Finding.
2020-07: Implement Cybersecurity Requirements of the Gramm-Leach-Bliley Act
2020-08: Improve Virtual Private Network Security

The College of William and Mary in Virginia

2020-01: Improve Internal Controls over Conflict of Interest Act Requirements
2020-02: Improve Notification Process for Federal Direct Loan Awards to Students
2020-03: Properly Complete Verification Prior to Disbursing Federal Financial Aid
2020-04: Properly Complete Exit Counseling for Direct Loan Borrowers
2020-05: Reconcile Federal Aid Programs

Virginia Community College System – Central Office

2020-01: Monitor Statewide WIOA Grant Program According to Policy
2020-02: Ensure Consistency in the Handling and Financial Reporting of Dual Enrollment Tuition. This is a Repeat Finding.
2020-03: Address Inconsistencies in Employee Personnel Records
2020-04: Continue to Develop Reference Tools for the Student System. This is a Repeat Finding.
2020-05: Develop Procedures for Reviewing and Reacting to System and Organization Controls Reports. This is a Repeat Finding.
2020-06: Ensure Inter-Agency Capital Asset Transfers are Accurately Reported. **This is a Repeat Finding.**
2020-07: Continue Improving Operating System Security. **This is a Partial Repeat Finding.**
2020-08: Perform Certifications for Commonwealth’s Retirement Benefits System. **This is a Repeat Finding.**
2020-09: Improve Controls Over Access to Human Resource System
2020-10: Continue to Improve Procedures for Employee Separation. **This is a Partial Repeat Finding.**
2020-011: Perform Risk Assessment as Required by the Gramm-Leach-Bliley Act

**Virginia Community College System – Shared Services Center**

2020-12: Ensure System Access is Granted in Accordance with the Principle of Least Privilege
2020-13: Improve the Effectiveness of the Annual Systems Access Certification
2020-14: Continue to Improve Information Available to Community College Related to Prepayments. **This is a Partial Repeat Finding.**

**Danville Community College**

2020-41: Reconcile Federal Aid Programs Timely
2020-42: Promptly Disburse Credit Balances to Students
2020-43: Properly Manage Return of Title IV Funds
2020-44: Promptly Return Unclaimed Aid to Department of Education
2020-45: Report Student Status Enrollment Changes Accurately and Timely to National Student Loan Data System
2020-46: Properly Complete Verification Prior to Disbursing Federal Financial Aid
2020-47: Improve Direct Loan Quality Assurance Program
2020-48: Improve Notification Process for Federal Direct Loan Awards to Students
2020-49: Improve Reporting to the Common Origination and Disbursement System
2020-50: Ensure Student System Roles are Assigned Properly
2020-51: Perform Risk Assessment as Required by the Gramm-Leach-Bliley Act

**Mountain Empire Community College**

2020-61: Improve Knowledge of Accounting System Roles and Update Policies as Needed. **This is a Partial Repeat Finding.**
2020-62: Reconcile the Human Resource and Retirement Systems Before Confirming
2020-63: Communicate the Importance of Termination Procedures
Northern Virginia Community College

2020-15: Develop Procedures for Reviewing and Reacting to System and Organization Controls Reports. **This is a Repeat Finding.**
2020-16: Strengthen Interdepartmental Communications Related to Terminated Part-Time Employees. **This is a Partial Repeat Finding.**
2020-17: Continue Implementing Commonwealth and Internal Requirements for the Stewardship of Capital Assets. **This is a Repeat Finding.**

Southside Virginia Community College

2020-38: Seek Clarification and Apply Policies Consistent with Expectations
2020-39: Continue to Improve Controls over Terminated Employees. **This is a Partial Repeat Finding.**
2020-40: Continue to Improve Capital Asset Inventory and Tracking. **This is a Partial Repeat Finding.**

Southwest Virginia Community College

2020-52: Reconcile Federal Funds Timely
2020-53: Properly Manage Return of Title IV Funds
2020-54: Promptly Return Unclaimed Aid to Department of Education
2020-55: Ensure an Accurate FISAP is submitted to Department of Education
2020-56: Ensure Student Status Changes are Reported Accurately and Timely
2020-57: Ensure Student System Roles are Assigned Properly
2020-58: Properly Complete Verification Prior to Disbursing Federal Financial Aid
2020-59: Improve Reporting to the Common Origination and Disbursement System
2020-60: Perform Risk Assessment as Required by the Gramm-Leach-Bliley Act

Thomas Nelson Community College

2020-24: Strengthen Internal Controls over Journal Entries. **This is a Repeat Finding.**
2020-25: Perform Complete Physical Inventory. **This is a Repeat Finding.**
2020-26: Ensure Revenue is Recorded Timely
2020-27: Deactivate Access to Commonwealth’s Purchasing System Timely. **This is a Repeat Finding.**
2020-29: Reconcile Federal Aid Programs Timely
2020-30: Promptly Return Unclaimed Aid to Department of Education
2020-31: Report Student Status Changes Accurately and Timely to National Student Loan Data System
2020-32: Improve Notification Process for Federal Direct Loan Awards to Students
2020-33: Ensure Accurate FISAP is Submitted to Department of Education
2020-34: Properly Complete Exit Counseling for Direct Loan Borrowers
2020-35: Ensure Student System Roles are Assigned Properly
2020-36: Improve Direct Loan Quality Assurance Program
2020-37: Perform Risk Assessment as Required by the Gramm-Leach-Bliley Act

_Tidewater Community College_

2020-18: Strengthen Communication and Procedures Related to Terminated Employees. **This is a Repeat Finding.**
2020-19: Locate Equipment and Assign a Responsible Party
2020-20: Develop a Contingency Plan to Maintain Proper Separation of Duties
2020-21: Perform Risk Assessment as Required by the Gramm-Leach-Bliley Act

_Virginia Western Community College_

2020-22: Improve Capital Asset Inventory and Tracking. **This is a Repeat Finding.**
2020-23: Strengthen Interdepartmental Communications Related to Terminated Part-Time Employees

_Wytheville Community College_

2020-64: Reconcile Federal Funds Timely
2020-65: Perform Federal Direct Loan Reconciliations Timely
2020-66: Promptly Return Unclaimed Aid to Department of Education
2020-67: Ensure Student Status Changes are Reported Accurately and Timely
2020-68: Ensure an Accurate FISAP is Submitted to Department of Education
2020-69: Enhance Notification for Borrowers that have not Completed Exit Counseling
2020-70: Ensure Student System Roles are Assigned Properly
2020-71: Improve Direct Loan Quality Assurance Program
2020-72: Improve Federal Direct Loan Borrower Notification Process
2020-73: Perform Risk Assessment as Required by the Gramm-Leach-Bliley Act

_Virginia Military Institute_

2020-01: Improve Procedures over Completing Employment Eligibility (I-9) Forms. **This is a Repeat Finding.**
2020-02: Improve Termination Procedures

**Executive Offices**

_Attorney General and Department of Law_

2021-01: Improve Information Security Program and IT Governance
2021-02: Continue to Improve Virtual Private Network Security Controls. **This is a Repeat Finding.**
2021-03: Improve Database Security
2021-04: Continue to Improve Firewall Management. **This is a Partial Repeat Finding.**
**Office of the Governor**

2021-01: Improve Budget Transparency Regarding Cabinet Secretary Employees. **This is a Repeat Finding.**

**Public Safety and Homeland Security**

**Department of Fire Programs**

2020-01: Update End-Of-Life Technology  
2020-02: Continue to Improve Database Security. **This is a Partial Repeat Finding.**  
2020-03: Continue to Improve IT Risk Management and Contingency Planning Process. **This is a Partial Repeat Finding.**  
2020-04: Continue to Improve Logging and Monitoring. **This is a Partial Repeat Finding.**  
2020-05: Continue to Improve Security Awareness Training. **This is a Partial Repeat Finding.**  
2020-06: Confirm the Commonwealth’s Retirement Benefits System’s Snapshot Timely. **This is a Partial Repeat Finding.**  
2020-07: Comply with Contract Administration Requirements. **This is a Partial Repeat Finding.**  
2020-08: Perform Administration of Contracts. **This is a Partial Repeat Finding.**

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**Risk Alerts – Quarter Ended September 30, 2021**

No APA Reports containing “Risk Alerts” were received.

**Special Reports – Quarter Ended September 30, 2021**

The APA issued the following “Special Reports” that did not contain management recommendations:

- Department of Human Resource Management Commonwealth of Virginia State Health Plans Program for Pre-Medicare Retirees for the fiscal year ended June 30, 2020
- Virginia Retirement System GASB 68 and 75 Schedules:
  - **Pension Plans:**
    - Political Subdivision Retirement Plans for the plan year ended June 30, 2020
    - State Employee Retirement Plan for the plan year ended June 30, 2020
    - Teacher Retirement Plan for the plan year ended June 30, 2020
  - **OPEB Plans:**
    - Disability Insurance Program for the plan year ended June 30, 2020
    - Group Life Insurance Plan for the plan year ended June 30, 2020
    - Line of Duty Act Program for the plan year ended June 30, 2020
    - Political Subdivision Health Insurance Credit Plans for the plan year ended June 30, 2020
    - State Health Insurance Credit Plan for the plan year ended June 30, 2020
    - Teacher Health Insurance Credit Plan for the plan year ended June 30, 2020
- Virginia Retirement System Management’s Assertions Related to Census Data for OPEB Plans for the plan year ended June 30, 2019
- Virginia Retirement System Management’s Assertions Related to Census Data for Pension Plans for the year ended June 30, 2019

The APA issued the following “Special Report” that contained management recommendations:

- Review of Chapter 759/769 Bond Issuance Limit – Fiscal Year 2020
**Other Audit Reports – Quarter Ended September 30, 2021**

The APA issued the following “Other Report” that did not contain management recommendations:

Virginia Lottery – Reports on Applying Agreed-Upon Procedures for the period April 1, 2020 through March 31, 2021

- Cash4Life
- Mega Millions
- Megaplier
- Power Play
- Powerball

The APA issued the following “Other Reports” that contained management recommendations:

Innovation and Entrepreneurship Investment Authority and Center for Innovative Technology for the year ended June 30, 2020

Potomac River Fisheries Commission for the year ended June 30, 2021

**Internal Control Questionnaire Reviews - Quarter Ended September 30, 2021**

The APA issued the following “Internal Control Questionnaire Reviews” that contained management recommendations:

2020 Internal Control Questionnaire Review Results for the period January 1, 2020 through December 31, 2020

Commonwealth’s Attorneys’ Services Council Internal Control Questionnaire Review Results as of May 2021

Virginia Foundation for Healthy Youth Internal Control Questionnaire Review Results as of May 2021
Auditor of Public Accounts Reports - Executive Branch Agencies

Summary of Prior Audit Findings

The policy governing the Agency Response to APA Audits requires follow-up reports on agency workplans every quarter end until control findings are certified by the agency head as corrected. The status of corrective action information reported by agencies under this policy is summarized in this report.

It is important to note that the finding status reported is self-reported by the agencies and will be subject to subsequent review and audit. Corrective action is considered to be delayed when it has not been completed by the original targeted date. Additional detail for the status of each finding is provided in the subsequent table.

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<tbody>
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**Administration**
- Virginia Information Technologies Agency: 0 (On Schedule), 1 (Delayed)

**Commerce and Trade**
- Virginia Employment Commission: 1 (On Schedule), 3 (Delayed)

**Education**
- Christopher Newport University: 1 (On Schedule), 0 (Delayed)
- Department of Education including Direct Aid to Public Education: 0 (On Schedule), 1 (Delayed)
- George Mason University: 3 (On Schedule), 1 (Delayed)
- Longwood University: 4 (On Schedule), 0 (Delayed)
- Norfolk State University: 1 (On Schedule), 2 (Delayed)
- Radford University: 1 (On Schedule), 0 (Delayed)
- Southern Virginia Higher Education Center: 0 (On Schedule), 1 (Delayed)
- University of Virginia: 0 (On Schedule), 1 (Delayed)
- Virginia Community College System – Central Office: 2 (On Schedule), 1 (Delayed)
- John Tyler Community College: 0 (On Schedule), 1 (Delayed)
- Virginia Polytechnic Institute and State University: 1 (On Schedule), 0 (Delayed)
- Virginia State University: 4 (On Schedule), 1 (Delayed)

**Executive Offices**
- Attorney General and Department of Law: 2 (On Schedule), 0 (Delayed)

**Finance**
- Department of Accounts: 2 (On Schedule), 0 (Delayed)
- Department of Planning and Budget: 1 (On Schedule), 0 (Delayed)
- Department of Taxation: 0 (On Schedule), 2 (Delayed)
- Department of the Treasury: 0 (On Schedule), 1 (Delayed)

**Health and Human Resources**
- Department of Aging and Rehabilitative Services: 4 (On Schedule), 0 (Delayed)
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Status of Prior Audit Findings

The policy governing the Agency Response to APA Audits requires follow-up reports on agency workplans every quarter end until control findings are certified by the agency head as corrected. The status of corrective action information reported by agencies under this policy is included in this report.

It is important to note that the status reported is self-reported by the agencies and will be subject to subsequent review and audit.

The first two digits of the finding number are the fiscal year audited in which the finding occurred. The next two digits represent the number of the finding that occurred in the year audited. Multiple finding numbers for one finding represent repeat findings.

Status updates marked with an asterisk (*) identify corrective action plans that were not received by the agency before publication of this report.

Administration

Virginia Information Technologies Agency (VITA)
Audit Year: 2020

Finding 20-01: Ensure ITISP Suppliers Meet all Contractual Requirements
Status: VITA remains on track to complete the work to resolve this finding. With respect to patching, we are working on reporting improvements because different tools show somewhat different results, but the data shows that patches are current and being applied properly. The new logging tool (SIEM) implementation is in progress; that implementation will entail a log management solution and a business intelligence tool, in order to ensure reporting that fully meets the Commonwealth's needs. VITA platform and security staff and leadership continue to coordinate as needed to ensure security compliance.
Status Summary: In Progress (Delayed)

Commerce and Trade

Virginia Employment Commission (VEC)
Audit Year: 2020

Finding 20-03: Improve Information Technology Governance
Status: The agency formulated an IT Strategy and Governance Committee consisting of the Commissioner, three Deputy Commissioners, Director of Finance, Director of Human Resources, Director of Information Technology, VEC Information Security Officer, and Cyber Compliance Lead. The group first met on June 2, 2020. The revised estimated completion date is September 30, 2021.
Status Summary: In Progress (Delayed)

Finding 20-04: Promptly Complete the Employment Eligibility Form
Status: Due to the continued effect from the pandemic on the workload of the agency, we have not required managers to designate individuals for training or required completion of training. During the next quarter, we will require managers where the errors have occurred to provide this information. Revised completion date is September 30, 2021.
Status Summary: In Progress (Delayed)
Finding 20-05: Comply with Statutory Deduction Requirements

**Status:** The Commission will allocate the necessary resources to adjust the Pandemic Unemployment Assistance (PUA) program to enable the required deductions. Efforts to enhance the PUA program to allow for the required deductions have been put on hold due to implementation of the American Recovery Plan and pending programming that is yet to be completed per USDOL requirements. Efforts to enhance the PUA program to allow for the required deductions will follow. The agency’s inability to incorporate these deductions at the onset of the PUA program were communicated to the U.S. Department of Labor.

**Status Summary:** In Progress (On Schedule)

Audit Year: 2016

Finding 16-10/15-05: Document Separation of Duties of Individuals for Mission Critical Systems. **This is a Repeat Finding.**

**Status:** Due to the COVID-19 pandemic and the unprecedented claims volume, management is focused on achieving the agency’s mission of providing unemployment benefits. The revised estimated completion date is December 31, 2023.

**Status Summary:** In Progress (Delayed)

Education

Christopher Newport University (CNU)
Audit Year: 2020

Finding 2020-01: Continue to Improve Processes over System Access Removal for Terminated Employees. **This is a Partial Repeat Finding.**

**Status:** An Employee Resource work group has been established consisting of campus partners from Human Resources, Information Technology Services, Business Office and Procurement Services. The work group meets once a month to identify and review system or process issues. There is a planned replacement of the current resource system for January 2022. This system will add enhanced system reporting and functionality for supervisors, resource providers, and system Administrators. The policy will be reviewed again this year for necessary updates to include additional clarification on processes. Division Vice Presidents will continue to be notified of delinquent resource collection from supervisors or resource providers.

**Status Summary:** In Progress (On Schedule)

Department of Education (DOE/COO and DOE/DAPE)
Audit Year: 2019

Finding 19-03/18-07/17-11/16-06: Continue Improving Database Security. **This is a Repeat Finding.**

**Status:** The Agency has access to the software but continues to wait for full configuration to occur. Additionally, our migration to cloud services for all sensitive systems requires this configuration to be repeated with new information as systems come online. The expectation is that logging will be available for each new system as is it brought online.

**Status Summary:** In Progress (Delayed)

George Mason University (GMU)
Audit Year: 2020

Finding 20-01: Report Accurate and Timely Enrollment Data to the National Student Loan Data System. **This is a Repeat Finding.**

**Status:** Submitted summer files on June 19, 2019, July 15, 2019 and August 6, 2019. These dates are in compliance with the NSC rules for transmission scheduling. Sent the final summer 2019 "Degree Verify" and "Grad Only" files in October. Identified technical glitch in "Grad Only" file that necessitated review of NSC Graduated enrollment files. Will continue to review files as needed. Proposal was
approved and the new policy, which does not allow for mid-semester program changes, is now in use. This should alleviate conflicting data being reported to the NSLDS, since effective date is now clearly defined and limited. New policy is now in use. Validation of summer and fall 2021 semesters is in progress and on track for completion by February 2022.

**Status Summary:** In Progress (Delayed)

**Finding 20-02:** Implement Third-Party Service Provider Oversight Process  
**Status:** The university began implementing new controls over service providers in 2016 and has been developing and maturing the program since that time. The program is taking time to implement as most of the vendor security audit reports are being evaluated for the first time. Management intends to modify the current program to classify service providers into tiers based on relative risk and criticality, with specified security assessment requirements per tier. Twenty-two attestation reports have been collected and classified as high-risk with an additional report requested but not received. Thirteen vendors with SOC2 Type 2 reports and one with FedRAMP certification have been reviewed with no compliance gaps identified. Forty-six Complementary User Entity Controls (CUECs) applicable to the university have been identified where five (5) were found to be compliance gaps and are being addressed and mitigated by various university entities. Eleven attestation reports remain to be reviewed.

**Status Summary:** In Progress (On Schedule)

**Finding 20-03:** Implement Cybersecurity Requirements of the Gramm-Leach-Bliley Act  
**Status:** To comply with the requirements of the Security Standard and the GLBA, the Information Technology Security Office will work with departments and data stewards to document systems boundaries and supporting elements, and create System Security Plans for those that meet the criteria of the Standard. This effort will be completed by December 31, 2021. All assets have been inventoried and classified for the presence of GLB data and are being associated with identified systems. The completed system inventory will include sensitive systems that store or operate on GLBA data. Systems that are classified as High (sensitive) will have a risk assessment, resulting in a System Security Plan, a Plan of Action and Milestones, if needed.

**Status Summary:** In Progress (On Schedule)

**Finding 20-04:** Improve Security Awareness Training  
**Status:** This finding is FOIA Exempt. The response for this finding has been submitted directly to APA.

**Status Summary:** In Progress (On Schedule)

**Longwood University (LU)**  
**Audit Year:** 2020

**Finding 20-01**: Continue to Improve Financial Reporting Processes. **This is a Material Weakness and a Repeat Finding.**  
**Status:** No updated corrective action workplan received.  
**Status Summary:** In Progress (On Schedule)

**Finding 20-02:** Continue to Strengthen Internal Controls over Capital Assets. **This is a Material Weakness and a Partial Repeat Finding.**  
**Status:** Fixed Asset Accountant has updated procedures and works closely with IT to ensure all software purchases and license agreements are properly reviewed and capitalized as required.  
**Status Summary:** Completed (On Schedule)

**Finding 20-03:** Continue to Improve Continuity of Operations Planning. **This is a Repeat Finding.**  
**Status:** ITS and Emergency Management have continued to work closely with COOP and Disaster Recovery. EM has collected plans from departments across campus and is reviewing. A joint tabletop exercise was performed utilizing CISA a division of Homeland Security.  
**Status Summary:** In Progress (On Schedule)
Finding 20-04: Maintain Oversight of Third-Party Service Providers
Status: Staffing is currently low based on Hiring "Freeze", all systems that contain critical data have completed a Risk Assessment.
Status Summary: Completed (On Schedule)

Finding 20-05: Improve Database Security
Status: ITS has been testing a product since August. Testing was completed November 3. Procurement is in process.
Status Summary: In Progress (On Schedule)

Finding 20-06*: Improve Reporting to the National Student Loan Data System. This is a Repeat Finding.
Status: No updated corrective action workplan received.
Status Summary: In Progress (On Schedule)

Norfolk State University (NSU)
Audit Year: 2020

Finding 20-01/17-01/16-01: Continue to Improve Information Security, Risk Management and Contingency Programs. This is a Partial Repeat Finding.
Status: As part of NSU’s IT Security Program, a repeatable process has been created to identify, document, and assess new and existing applications. As noted by the Auditor, NSU has initiated a plan to carry out this process, which includes Risk Assessments (RAs) and System Security Plans (SSPs) for each identified sensitive system. The COVID-19 pandemic and a change in the on-campus attendance patterns of faculty and staff contributed to a slow-down in progress towards completion of risk assessments and system security plans, but NSU continues to make progress. Management acknowledges that there are internal control deficiencies and is working to address and accomplish the issues noted. Key deliverables, such as resource allocation, specific milestones, and timelines for deliverables are being put into place. NSU expects to have outstanding risk assessments and SSPs for sensitive systems complete by December 31, 2021. NSU is also actively working on updates to the Continuity of Operations and Disaster Recovery Plans.
Status Summary: In Progress (Delayed)

Finding 20-02/17-03/16-03/15-02: Continue to Upgrade or Decommission End-of-Life Technology. This is a Partial Repeat Finding.
Status: Norfolk State University has made significant progress in upgrading and decommissioning end-of-life technology campus-wide. The initial priority included NSU’s sensitive systems, selected to mitigate risk and threats to these systems. These core systems have been upgraded and/or replaced. NSU will continue to upgrade and decommission end-of-life technology for the University’s non-critical systems. The process is scheduled to be completed by July 2022.
Status Summary: In Progress (Delayed)

Finding 20-03: Comply with Prompt Payment Provisions
Status: Training remains ongoing for budget managers on the timeliness of receiving goods and services within the University's Colleague financial systems and providing Accounts Payable the appropriate authorization to pay.
Status Summary: In Progress (On Schedule)

Radford University (RU)
Audit Year: 2020

Finding 20-01: Improve Operating System Security
Status: Developed work plan to complete the review and update baseline configuration and remediate noted control references.
Status Summary: In Progress (On Schedule)
Southern Virginia Higher Education Center (SVHEC)  
Audit Year: 2016

Finding 16-01: Strengthen Fixed Asset Inventory and Related Documentation  
**Status:** SVHEC is continuing to update our inventory listings. This will be an ongoing process. Physical inventory is in progress.  
**Status Summary:** In Progress (Delayed)

University of Virginia (UVA/AD)  
Audit Year: 2020

**This is a Partial Repeat Finding.**  
**Status:** Significant progress has been made on this finding. The APA has reviewed the corrective actions noting significant progress, but will reissue an amended management point related to access provisioning/deprovisioning and review related to the Human Resource system.  
**Status Summary:** In Progress (Delayed)

Virginia Community College System – Central Office (VCCS-CO)  
Audit Year: 2020

Finding 20-00: Monitor Statewide WIOA Grant Program According to Policy  
**Status:** VCCS will complete a monitoring review through a risk assessment and review of records of sub recipients and issue the final monitoring review report by September 30, 2021.  
**Status Summary:** In Progress (On Schedule)

Finding 20-01: Ensure Consistency in the Handling and Financial Reporting of Dual Enrollment Tuition  
**Status:** The VCCS will develop additional guidance and procedures for colleges to clarify the accounting for dual enrollment activities. Instructions will be given to the colleges to utilize the two new accounts that were established in fiscal year 2019 to account for dual enrollment tuition and dual enrollment reimbursements. The two accounts will reflect the funds that flow both into and out of the colleges. The VCCS will instruct the colleges to gross-up “netted” activity where the colleges have only recorded the difference in the actual tuition and the reimbursement. This will require additional efforts by the colleges to account for their dual enrollment activity. The System Office will communicate to the college’s VP’s of Finance regarding these new dual enrollment procedures and will follow up with colleges to ensure compliance.  
**Status Summary:** In Progress (On Schedule)

Finding 20-05: Develop Procedures for Reviewing and Reacting to System and Organization Controls Reports  
**Status:** The System Office developed policies and procedures regarding the gathering and review of system and organization controls (SOC) reports or similar reports from vendors deemed significant to accounting operations to ensure related complimentary controls of the System or college are appropriate. The written procedures were provided to each Vice President of Finance and instructed them to maintain evidence of the review of SOC reports and any necessary complimentary controls.  
**Status Summary:** Completed (Delayed)

Finding 20-06: Improve Operating System Security  
**Status:** The VCCS continues to make progress towards improving operating system security as planned. The plan’s goal is to have an updated standard, new operating system baseline templates, and to begin rolling out new standards for existing systems beginning October 31, 2021. To date a baseline template based on CIS benchmark configurations, including those specifically listed in the APA audit report was created and systems are being modified to comply with APA recommendations wherever possible. The configuration management and automation tools necessary to update existing systems throughout the VCCS environment are now operational and VCCS has begun retrofitting
some security improvements into the existing infrastructure where compatible and possible. The VCCS is on target to have the standard document updated and baselines completed by the end of October 2021. VCCS will turn its attention to retrofitting security updates throughout the environment where compatible once the standard and baselines are complete.

Status Summary: In Progress (Delayed)

John Tyler Community College (JTCC)
Audit Year: 2020

Finding 20-01: Perform Capital Asset Inventory, Record Capital Assets Timely, and Reconcile Inventory Counts
Status: The target date for completion has been extended until March 31, 2022.
Status Summary: In Progress (Delayed)

Virginia Polytechnic Institute and State University (VPISU/ID)
Audit Year: 2020

Finding 20-01: Report Student Status Enrollment Changes Timely to National Student Loan Data System. This is a Repeat Finding.
Status: The Office of the University Registrar met the Office of Audit, Risk, and Compliance and developed a proof of concept. The NSLDS file is in a useful format and data is pulling Banner into the spreadsheet for comparison. The University Registrar office has informed the National Student Clearinghouse representative regarding action plans. The team will select a random sample of summer graduates and test manually.
Status Summary: In Progress (On Schedule)

Virginia State University (VSU)
Audit Year: 2020

Finding 20-01: Improve Documentation of Sole Source Procurement. This is a Partial Repeat Finding.
Status: OPS is continuously reviewing sole source procurements to ensure that proper documentation is maintained and that competitive bids are obtained where needed.
Status Summary: In Progress (Delayed)

Finding 20-05/18-11: Establish a Process for Periodically Reviewing Stagnate Grants and Contributions. This is a Repeat Finding.
Status: Significant progress has been made on clearing up the stagnant grant funds in question through return of funds to the respective agencies, repurpose of the funds, or release of the funds for University use by the grantor.
Status Summary: In Progress (On Schedule)

Finding 20-06: Match Federal Grants with Qualifying State Expense. This is a Material Weakness.
Status: The University is holding bi-weekly meetings to discuss the NIFA grant and status. All under matched amounts from FY14-FY19 have now been repaid to NIFA and the University is working towards matching expenditures in the initial award year of the grants.
Status Summary: In Progress (On Schedule)

Finding 20-07: Retain Documentation to Support Transactions and Respond to Audit Inquiries
Status: The University has moved towards electronic documentation within eVA as well as the system that houses credit card transactions. OPS has also taken a much more active role in ensuring that both documentation and reconciliations are completed timely and accurately.
Status Summary: In Progress (On Schedule)
Finding 20-08: Establish and Maintain a Complete Contract Listing
Status: OPS has been maintaining the contract listing with all proper information included as directed by the APA. In addition, beginning on July 1, 2021, all contracts entered into eVa will be verified/added onto the contract listing throughout the year.
Status Summary: In Progress (On Schedule)

Executive Offices

Attorney General and Department of Law (OAG)
Audit Year: 2020

Finding 20-02: Continue to Improve Firewall Management. This is a Repeat Finding.
Status: On track to have 40% complete by the first targeted milestone date of September 30, 2021. OAG completed 13% of the findings ahead of schedule.
Status Summary: In Progress (On Schedule)

Finding 20-03: Improve Virtual Private Network Security Controls
Status: OAG completed 60% according to the schedule. OAG will have to adjust the schedule for the remaining 40% based on new information. OAG will target an additional 24% to be completed by July 30, 2021. The remaining 16% will have to be pushed out to September 30, 2021 due to infrastructure changes OAG is completing now and additional infrastructure changes that will need to happen during August 2021.
Status Summary: In Progress (On Schedule)

Finance

Department of Accounts (DOA)
Audit Year: 2020

Finding 20-01: Continue to Dedicate Resources to Timely Update CAPP Manual Topics. This is a Partial Repeat Finding.
Status: Update of Payroll CAPP Topics for HCM is underway.
Status Summary: In Progress (On Schedule)

Finding 20-02: Ensure Timely Approval of ChartField Changes
Status: Drafted procedure for the Fund ChartField and developed a prototype for streamlining the process for the ChartField Maintenance documentation. Testing the streamlined process to determine a reasonable time period for preparation and submission to the Reviewer.
Status Summary: In Progress (On Schedule)

Department of Planning and Budget (DPB)
Audit Year: 2020

Finding 20-01: Continue to Improve Database Governance and Security. This is a Partial Repeat Finding.
Status: The agency is working with its vendors to develop the additional policies that need to be put in place to address this finding.
Status Summary: In Progress (On Schedule)
Department of Taxation (TAX)
Audit Year: 2020

Finding 20-01: Continue to Improve Controls Over User Access. This is a Repeat Finding.
Status: Corrective action has been completed.
Status Summary: Completed (Delayed)

Finding 20-02/19-02/18-06: Continue to Improve Disaster Recovery Planning Documentation. This is a Repeat Finding.
Status: Corrective action has been completed.
Status Summary: Completed (Delayed)

Finding 20-03/19-03: Continue Completing a Risk Assessment for Each Sensitive System. This is a Repeat Finding.
Status: Corrective action has been completed.
Status Summary: Completed (Delayed)

Finding 20-04: Improve Patching to Mitigate Vulnerabilities
Status: Progress is being made establishing and implementing a process that will enable Virginia Tax to apply patches within the required 90 day window, but the process will not be complete until March 30, 2022.
Status Summary: In Progress (Delayed)

Audit Year: 2019

Finding 19-04*: Mitigate Server Vulnerabilities. This is a Repeat Finding.
Status: Progress is being made establishing and implementing a process that will enable Virginia Tax to apply patches within the required 90 day window, but the process will not be complete until March 30, 2022.
Status Summary: In Progress (Delayed)

Department of the Treasury (TD)
Audit Year: 2020

Finding 20-02: Continue to Improve Process for Payments of Risk Management Invoices. This is a Repeat Finding.
Status: Risk Management, Operations, and IT have finalized the development of a new workflow process. Revised estimated completion date is to allow for sufficient user acceptance testing before placing into production.
Status Summary: In Progress (Delayed)

Audit Year: 2019

Finding 19-02: Improve Web Application Security
Status: Treasury’s Exception Request has expired requiring an Extension to be submitted. Treasury is waiting for the Extension Request to be approved.
Status Summary: Completed (Delayed)
Health and Human Resources

Department of Aging and Rehabilitative Services (DARS)
Audit Year: 2020

Finding 20-03: Improve Information Technology Governance. This is a Repeat Finding.
Status: The information Security Program and Framework has been completed.
Status Summary: Completed (Delayed)

Finding 20-04: Develop and Implement Information Security Policies and Procedures. This is a Repeat Finding.
Status: The Information Security Program and Framework has been completed and we are completing the MOU signoffs for appendices to include the Information Security Program agreement.
Status Summary: In Progress (On Schedule)

Finding 20-05: Upgrade Manufacturing System. This is a Repeat Finding.
Status: DBVI has withdrawn from the VITA led procurement of Enterprise Resource Planning tool for DBVI and state contract use. The project status is to be determined.
Status Summary: In Progress (On Schedule)

Finding 20-06: Improve Information Security for Point-of-Sale System. This is a Repeat Finding.
Status: DBVI has withdrawn from the VITA led procurement of Enterprise Resource Planning tool for DBVI and state contract use. The project status is to be determined.
Status Summary: In Progress (On Schedule)

Finding 20-07/19-02: Improve Oversight over Third Party Providers. This is a Repeat Finding.
Status: DBVI has withdrawn from the VITA led procurement of Enterprise Resource Planning tool for DBVI and state contract use. The project status is to be determined.
Status Summary: In Progress (On Schedule)

Department of Behavioral Health and Developmental Services (DBHDS)
Audit Year: 2020

Finding 20-01: Ensure Consistent Application of Subrecipient Monitoring Controls. This is a Material Weakness.
Status: Subrecipient monitoring policies went into effect 7/1/2020. We meet quarterly to ensure that all subrecipients are monitored, and continue to improve the controls over time, particularly as pre-existing contracts are correctly classified as subrecipients vs. contractors.
Status Summary: Completed (On Schedule)

Finding 20-03/19-09/19-11/19-23: Implement Standardized Off-Boarding Procedures. This is a Repeat Finding.
Status: HR Forum held in September and is now an objective in HR field audits. Sample check out sheet sent to all facility HR Managers. We were able to start our first HR audit in June 2021. This has been delayed due to COVID, new APA audit findings this year, and time for implementation at the facilities.
Status Summary: In Progress (Delayed)

Finding 20-05: Perform and Document Commonwealth’s Retirement Benefits System Reconciliations. This is a Repeat Finding.
Status: All DBHDS facilities now have policies and procedures in place, but it appears they are not always properly followed. DBHDS will work with its facilities to ensure all employees are trained on the procedures. Training has been provided, but issues are still noted in this year's APA audit. Training and resources provided to facility HR. We had a Virginia Management Fellow assisting us in drafting a more consistent procedure however he has since left and staffing is an issue to get this completed.
This oversight function has been assigned to an existing HR staff member to review and work with facilities to test the updated procedures. This will also be a part of our HR audits as they get underway.

**Status Summary:** In Progress (Delayed)

**Finding 20-06:** Improve Controls over Payroll Reconciliations  
**Status:** Reconciliation issues have been addressed with further guidance from Central Office to the facilities. No new findings by APA for this year's audit is expected.  
**Status Summary:** In Progress (Delayed)

**Finding 20-07:** Improve Controls over Payroll Certifications. **This is a Repeat Finding.**  
**Status:** DBHDS has developed and distributed formalized check lists to be used at the conclusion of all payroll processing each payroll cycle. Facilities and the Central Office have been instructed to complete the check list and to have appropriate supporting documentation for all procedures noted. No new findings by APA for this year's audit.  
**Status Summary:** Completed (Delayed)

**Finding 20-09/19-01:** Continue Dedicating Resources to Support Information Security Program. **This is a Repeat Finding.**  
**Status:** Strategic plan has been submitted to VITA, and the new CISO will evaluation staffing and support needs. Resources needs continue to be evaluated.  
**Status Summary:** In Progress (Delayed)

**Finding 20-10/02/18-02/17-02:** Improve IT Contingency Management Program. **This is a Repeat Finding.**  
**Status:** The new CISO is part of the agency recovery plan so additional time will be needed to update COOP plans. Agency will need a new target date for completion. Internal APA audit finding has identified the need for BIA developments/updates which are anticipated to be completed by September 30, 2021. BIA's will be needed before we provide a new date for the overall COOP plan.  
**Status Summary:** In Progress (Delayed)

**Finding 20-11/19-04/18-04:** Develop Baseline Configuration for Information Systems. **This is a Repeat Finding.**  
**Status:** DBHDS is will be resubmitting to SAIC a request to receive all the base configurations from the infrastructure side. Continuing to work with VITA and system owners on this matter.  
**Status Summary:** In Progress (Delayed)

**Finding 20-12/19-05/18-05:** Continue Improving Web Application Security. **This is a Repeat Finding.**  
**Status:** The DBHDS administrator will be cross training other IT staff to support the system as secondary and tertiary resources for backup administrator support. The application is in the process of moving to a cloud based platform. DBHDS is currently updating the risk assessment to ensure sufficient mitigating controls are in place. Resource restraints continue to be evaluated. The system administrator has been moved, Daily, Weekly, Monthly and Yearly tasks documentation has been requested and will be used to create a reference document for cross training additional DBHDS staff.  
**Status Summary:** In Progress (Delayed)

**Finding 20-13:** Continue to Develop and Implement Compliant Application Access Management Procedures. **This is a Repeat Finding.**  
**Status:** DBHDS will establish workflows for access controls during on/off boarding and will review available tools in the environment (ex: Service Now). Still under evaluation for options and available tools.  
**Status Summary:** In Progress (Delayed)
Finding 20-01: Strengthen Controls over Commitments Reporting. **This is a Material Weakness.**
**Status:** OFM utilizes a template spreadsheet to survey the offices and districts for commitment information required by the Supplemental Information Directive. OFM modified the template directions to include the submission of commitments that have been entered into contract as of June 30th of the fiscal year being reported.
**Status Summary:** Completed (Delayed)

Finding 20-02: Improve Information Technology Change Management Process for a Sensitive System
**Status:** During the past 3 months, the Information Security team has reviewed the change management forms to assess the security impacts by reviewing the vulnerability scans in the QA environment. If vulnerabilities are not remediated within the established timeframe, the System Owner will sign the Risk Acceptance Form to accept the risk(s). Then, the Information Security team will do a security exception. Once the software release change request is migrated to the production environment, the Information Security team will perform another vulnerability scan(s) in the production environment to determine if vulnerabilities exist.
**Status Summary:** Completed (On Schedule)

Finding 20-03: Strengthen Process over Employee Separations
**Status:** SBS staff are using the terminations checklist for all terminations under our purview. All SBS units are currently using this updated process for classified staff. For wage, there is no second HR-5 with leave balances to ensure the separation checklist is attached. There is just the first HR5 for separation of wage employee, if it is submitted as soon as it is received, it may be prior to the person's actual off boarding (especially if they give several weeks’ notice). So for wage, it takes out the second review step for HR Managers and makes it the more manual paper process that was previously used.
**Status Summary:** In Progress (Delayed)

Finding 20-04/19-01/18-10: Continue Improving Web Application Security. **This is a Repeat Finding.**
**Status:** Corrective action is complete.
**Status Summary:** Completed (Delayed)

Finding 20-05: Continue Improving the Disaster Recovery Plan. **This is a Repeat Finding.**
**Status:** VDH Information Security Officer acknowledges, the process entails more than just identifying critical systems, it also involves revisiting with business owners and senior leadership thoughts on purchasing DRP services for the 11 identified systems.
**Status Summary:** In Progress (Delayed)

Finding 20-06/19-02: Continue Improving the Contingency Management Program. **This is a Repeat Finding.**
**Status:** VDH has prioritized disaster operations and activities.
**Status Summary:** In Progress (Delayed)

Finding 20-07/19-04: Continue Strengthening the System Access Removal Process. **This is a Repeat Finding.**
**Status:** OIM collaborated with VITA to implement new Service Level Agreements (SLA) for COV account terminations/separations. If it happens to go through the email/normal process, it would be as follows: COV Network Account Request – expedited = 1hr / COV Network Account Request – standard = 24 hours.
**Status Summary:** In Progress (Delayed)

Finding 20-08: Continue Enhancing Reviews of System Access. **This is a Repeat Finding.**
**Status:** Making continuous improvements in our business process. OIM is working on a proposed process and solution for quarterly certification of user accounts.
**Status Summary:** In Progress (Delayed)
Finding 20-09: Continue Following Administrative Code Requirements for Above-50-Percent Vendors. This is a Partial Repeat Finding.
**Status:** VDH updated their policy on assessing 50% vendors which includes assessing new vendors within their first 6 months per federal and state policy.
**Status Summary:** Completed (Delayed)

Finding 20-10: Continue Addressing Compliance with the Conflicts of Interest Act. This is a Repeat Finding.
**Status:** 1. COIA Job Aid outlining processes, procedures and contacts created and posted to the OHR Intranet. 2. The OHR Policy Analyst was designated as the primary COIA Coordinator as a main POC. 3. The COIA Coordinator sent out routine training and filing requirement reminders throughout the filing period. 4. All VDH employees required to file an SOEI have completed training and filed as of February 2021. 5. OHR has established QA checkpoints throughout the year (QA to ensure appropriate designation of filers, review RMS postings and review training reports)
**Status Summary:** In Progress (Delayed)

Audit Year: 2019

Finding 19-07*: Strengthen the Employee Off-Boarding Process
**Status:** No updated corrective action workplan received.
**Status Summary:** In Progress (Delayed)

Department of Medical Assistance Services (DMAS)
Audit Year: 2020

Finding 20-02: Improve Information Security Program and Controls. This is a Material Weakness.
**Status:** The corrective action for this finding is FOIA exempt under section 2.2-3705.2 of the Code of Virginia due to the sensitivity of the information.
**Status Summary:** In Progress (On Schedule)

Finding 20-03: Strengthen Review of System and Organization Control reports for Third-Party Service Providers
**Status:** Finding has been closed and OCS has completed this item. OCS continues to monitor, track and review SOC reports. OCS is tracking SOC reports in Microsoft teams and using another system to document the review. When findings are identified, OCS works with the vendors for the Plan of Action Milestones and remediation action items.
**Status Summary:** Completed (Delayed)

Finding 20-04: Review Eligibility Information as Required
**Status:** DMAS staff have been working with VDSS business and technical staff to develop a system change that will take the information already provided to DSS on a monthly basis and use that information to reconcile with information contained in the system. The requirements for the system change have been developed and now, due to competing priorities and Virginia General Assembly action, is scheduled to go into production on October 8, 2021. The October 2021 release is the first step in a long-term plan to implement 360 communication between the systems. This automated reconciliation will ensure alignment of the two systems. Further corrective action includes DMAS working with VDSS to develop additional training or informational broadcasts to remind eligibility workers of the need to ensure that changes that are made in the system are successfully bridged over to the other system. The first of those informational broadcasts was developed and issued on March 31, 2021.
**Status Summary:** In Progress (Delayed)

Finding 20-05: Improve Financial Management System Access Controls
**Status:** This CAP was completed when the Oracle Systems Administrator was transferred from the GL Manager to the Special Assistant to the Fiscal Director on June 21, 2021.
**Status Summary:** Completed (On Schedule)
Finding 20-06: Ensure Compliance with National Correct coding Initiative Requirements
Status: DMAS continues to work with Conduent to incorporate the NCCI confidentiality requirements into contract #10077 through a modification. The parties continue to negotiate the specific language within the modification. A final resolution is expected before the next reporting cycle.
Status Summary: In Progress (Delayed)

Finding 20-07: Strengthen Controls over Year End Accrual Reporting. This is a Repeat Finding.
Status: Representatives from the Budget, Finance, and Provider Reimbursement meet collectively in June and September to coordinate the process of accrual reporting. Subject matter experts in payments via claims as well in lump sums to hospital, physician, DBHDS, and managed care organizations were included to account for the entire spectrum of potential payments. In between group meetings, team members from different departments meet to discuss and come to conclusions about various issues in the report. Topics discussed included:
- DBHDS payments separate from the normal lump sum process
- Payments to managed care organizations that may qualify as accruals
- Fund sources of anticipated payments
- Anticipated fund split changes related to the expected ending of the public health emergency
- Members of the Budget accruals team met daily to discuss the reports progress and to review excel formulas for consistency.
Status Summary: Completed (On Schedule)

Finding 20-08/19-03: Complete and Approve the System Security Plan. This is a Repeat Finding.
Status: Finding has been closed and OCS has completed this item. The System Security Plan (SSP) for the claims processing system has been reviewed and approved as of August 11, 2021.
Status Summary: Completed (Delayed)

Finding 20-09/19-04: Remove Separated Employee Access in a Timely Manner. This is a Repeat Finding.
Status: Finding has been closed and OCS has completed this item. The State of Virginia does not offer an enterprise Identity and Access Management system to include an integrated HR and time management module. Such a system would aid in management of DMAS user entitlements and assignments. That being said, OCS is reliant on the individual managers to notify and report to the appropriate DMAS departments of a change in employee status. Currently the manager is responsible to enter this information into the K2 workflow system and ‘off-boarding’ the employee, collecting equipment, badges, etc. DMAS will continue to work with HCD to improve communications and training of managers and OCS will also continue to work to communicate requirements to managers for the same.
Status Summary: Completed (Delayed)

Audit Year: 2017

Finding 17-01: Develop Processes to Facilitate the Controlling of Privileges in the Claims Processing System. This is a Material Weakness.
Status: OCS is continuing to work with the project team to design the requirements and the migration tasks to the new single sign on (SSO) solution for the system. The first phase of the development for the system is in the test environment. OCS is working with the vendor to review documentation and training. IM will be launching a project described as “take-over” of the system. As a part of the RFP, IM will partner with OCS to define requirements for the take-over vendor to implement a special project to partner with DMAS and review and catalog the clusters that manage permissions in the system. The review will utilize a risk-based approach - where the high-risk profiles are identified and reviewed by the business to include a review of current profiles (clusters) and access (screens). The take-over RFP to be completed by the end of the calendar year-end this year - 2021. The estimated takeover date is July 1, 2023.
Status Summary: In Progress (Delayed)
Finding 20-02: Define and Communicate Subrecipient Monitoring Responsibilities
Status: The Agency Monitoring Plan has been drafted and a pilot program has been implemented to test the processes and reporting efforts.
Status Summary: In Progress (Delayed)

Finding 20-03/19-08/18-11: Continue Improving IT Risk Management Program. This is a Repeat Finding.
Status: ISRM is working with new Risk Manager to complete outstanding Risk Assessments, SSPs, and Data Classification. Additional sensitive systems have been identified and additional time will be needed for 100% completion.
Status Summary: In Progress (On Schedule)

Finding 20-04*: Review Eligibility Information as Required
Status: No updated corrective action workplan received.
Status Summary: In Progress (Delayed)

Finding 20-05*: Continue to Improve Reconciliation Process of the Commonwealth’s Retirement Benefits System. This is a Repeat Finding.
Status: No updated corrective action workplan received.
Status Summary: In Progress (Delayed)

Finding 20-06*: Review Exceptions Between Commonwealth’s Human Resource System and Payroll System. This is a Repeat Finding.
Status: No updated corrective action workplan received.
Status Summary: In Progress (Delayed)

Finding 20-07/19-02/18-01: Improve Controls over Income Verification for the TANF Program. This is a Repeat Finding.
Status: Fingerprinting requirements have been established for accessing and using the IRS-sourced Federal Tax Information. The Code of Virginia has not yet been modified to allow localities the ability to implement this requirement.
Status Summary: In Progress (On Schedule)

Finding 20-10: Ensure Appropriate Oversight over Divisions’ Monitoring Activities. This is a Repeat Finding.
Status: The original selected vendor to implement the Subrecipient Monitoring System (SRMS) was deselected. A new IT project has been initiated to include not only the SRMS, but to also include Grants Management, Vendor Management, Contract Management, Invoice Processing and Tracking, as well as Dashboard functionality. Subrecipient Monitoring policies and procedures are in DRAFT format, however the pilot oversight process is underway and being led by the Subrecipient Monitoring Coordinator. Summary divisional reports are being gathered and summarized to provide reports to Executive Management. Divisional reports are currently being gathered, assessed, and analyzed for completeness and accuracy. A summary report of deviations to be reported to Executive Management is underway.
Status Summary: In Progress (Delayed)

Finding 20-11: Review Audits for Non-Locality Subrecipient and Communicate Results Timely. This is a Repeat Finding.
Status: Desk reviews are underway, but not fully completed. The process is in pilot regarding the review and reporting regarding the results of the reviews.
Status Summary: In Progress (Delayed)
Finding 20-13/19-10/18-10: Continue Developing Record Retention Requirements and Processes for Electronic Records. **This is a Repeat Finding.**
**Status:** Business/IT has scheduled changed for 2022 cycle due to Data Center move events in 2021.
**Status Summary:** In Progress (Delayed)

Finding 20-14/19-12: Continue Improving Web Application Security. **This is a Repeat Finding.**
**Status:** ITS has implemented patches to update configurations recommended by APA during FY2021. ITS is reviewing current configuration to make sure recommended settings are implemented.
**Status Summary:** In Progress (On Schedule)

Finding 20-15/19-13: Continue Improving IT Change and Configuration Management Process. **This is a Repeat Finding.**
**Status:** New change and configuration manager requiring procedures to be followed and documented correctly in Manage Engine tracking tool. APA will assess sample of changes during FY2022 audit.
**Status Summary:** In Progress (On Schedule)

Finding 20-16: Continue to Improve Access Controls to Critical Systems. **This is a Repeat Finding.**
**Status:** ISRM is working with OD/HR and finance to ensure employees are reviewed and removed from critical systems in a timely manner. APA will be sampling critical access during the FY22 audit to determine remediation.
**Status Summary:** In Progress (On Schedule)

Finding 20-17*: Comply with Federal Regulations for Documentation of Employment Eligibility. **This is a Repeat Finding.**
**Status:** No updated corrective action workplan received.
**Status Summary:** In Progress (Delayed)

**Department for the Blind and Vision Impaired (DBVI)**
**Audit Year: 2020**

Finding 20-03/18-09: Improve Information Technology Governance. **This is a Repeat Finding.**
**Status:** The Information Security Program and Framework has been completed.
**Status Summary:** Completed (Delayed)

Finding 20-04/18-05: Develop and Implement Information Security Policies and Procedures. **This is a Repeat Finding.**
**Status:** The Information Security Program and Framework has been completed and we are completing the MOU signoffs for appendices to include the Information Security Program agreement.
**Status Summary:** In Progress (On Schedule)

Finding 20-05/18-06: Upgrade Manufacturing System. **This is a Repeat Finding.**
**Status:** DBVI has withdrawn from the VITA led procurement of Enterprise Resource Planning tool for DBVI and state contract use. The project status is to be determined.
**Status Summary:** In Progress (On Schedule)

Finding 20-06/18-07: Improve Information Security for Point-of-Sale System. **This is a Repeat Finding.**
**Status:** DBVI has withdrawn from the VITA led procurement of Enterprise Resource Planning tool for DBVI and state contract use. The project status is to be determined.
**Status Summary:** In Progress (On Schedule)

Finding 20-07/18-08: Improve Oversight over Third Party Providers. **This is a Repeat Finding.**
**Status:** DBVI has withdrawn from the VITA led procurement of Enterprise Resource Planning tool for DBVI and state contract use. The project status is to be determined.
**Status Summary:** In Progress (On Schedule)
Public Safety and Homeland Security

Department of Corrections (DOC)
Audit Year: 2020

Finding 20-02: Strengthen Controls over Small Purchase Charge Cards
Status: P-Card audits for the field are being conducted by the P-Card/Procurement Trainer, as well as the PA for Headquarters, this will be an ongoing process. Throughout the Fiscal Year, communication will be sent out to recap all PA’s job duties and responsibilities.
Status Summary: In Progress (Delayed)

Department of Criminal Justice Services (DCJS)
Audit Year: 2020

Finding 20-02: Improve Internal Controls over Financial Reporting. This is a Repeat Finding.
Status: The quarterly federal financial reports submitted to the Department of Justice, Office for Victims of Crime were reviewed for accuracy by the Grants Compliance Supervisor and resubmitted to OVC along with additional requested supporting documentation (Cardinal downloads) for review on December 28, 2018. OVC accepted the reconciled documents and the issue was resolved fully on June 25, 2019.
Status Summary: In Progress (Delayed)

Department of Fire Programs (DFP)
Audit Year: 2019

Finding 19-19: Improve IT Governance
Status: VDFP has finalized its BIA and COOP. 16 IT policies and procedures have been approved; an additional 17 policies are being refreshed and will be resubmitted to VDFP management in the coming months for final approval.
Status Summary: In Progress (On Schedule)

Finding 19-20: Develop and Implement Information Security Policies and Procedures
Status: The agency submitted another request in FY 21 to hire an ISO (not yet fulfilled). In the interim, DFP plans to rely on internal audit to help fill the roles and responsibilities for this area. Internal Audit has begun its work of fulfilling duties that would typically be completed by an ISO.
Status Summary: In Progress (On Schedule)

Finding 19-21: Improve Database Security
Status: The implementation of a new system is ongoing and expected to replace the Agency’s other legacy system.
Status Summary: In Progress (On Schedule)

Status: VDFP has finalized its BIA and is continuing its efforts to develop and finalize the ISCP/COOP. VDFP has developed its risk assessment and schedule and will officially implement its process in December 2021 when the assessments are slated to take place.
Status Summary: In Progress (On Schedule)

Finding 19-25: Improve Logging and Monitoring
Status: VDFP has developed a process to request and review logs on a periodic and ongoing basis for Active Directory and is in process of developing a periodic method for verifying access to individual systems.
Status Summary: In Progress (On Schedule)
Department of State Police (VSP)
Audit Year: 2019

Finding 19-01: Document Internal Policies and Procedures
Status: P&F has continued to experience lack of resources, as key positions remain vacant. If P&F management can fill these vacancies in a reasonable amount of time, VSP expects the policies and procedures to be updated to by the end of the calendar year.
Status Summary: In Progress (Delayed)

Audit Year: 2017

Finding 17-01/14-03/11-02/09-03: Continue to Upgrade and Replace End-of-Life Technology. This is a Repeat Finding.
Status: BFO performance cycle ends in July, BFO will pull their stats from one system for evaluations and then officially stop data entry in another system as of July 31.
Status Summary: In Progress (Delayed)

Finding 17-03: Perform Information Technology Security Audits
Status: Corrective action has been completed.
Status Summary: Completed (Delayed)

Finding 17-06: Improve Risk Assessments
Status: CJIS risk assessments have progressed well but due to multiple other audit, the completion date has moved to September 30, 2021. Full risk plan will be complete by June 30, 2022.
Status Summary: In Progress (Delayed)

Finding 17-08: Obtain, Review, and Document Service Organization Control Reports of Third-Party Service Providers
Status: Corrective action has been completed.
Status Summary: Completed (Delayed)

Finding 17-09: Strengthen User Access Policies and Procedures. This is a Repeat Finding.
Status: P&F continues to have several key vacancies that prevent the resources needed to address the issue of updating all policies and procedures. These positions are in recruitment. P&F management is working to allocate resources to this effort.
Status Summary: In Progress (Delayed)

Finding 17-15: Improve Disaster Recovery Plan
Status: Minimal progress has been made on this effort due to resource constraints and project workload. All available staff have been tending to DHG, APA and OSIG audits. IT is evaluating outside services to assist with an Interim DR plan while the Agency transforms.
Status Summary: In Progress (Delayed)

Finding 17-34: Improve Accounts Receivable Tracking Process
Status: The new Accounts Receivable automated system was implemented in August 2021. There are enhancements being made regarding billing, payments received recording, and financial report extraction.
Status Summary: In Progress (Delayed)

Finding 17-35/14-08: Improve Processes over Work Zone Project Billings. This is a Repeat Finding.
Status: The application was implemented in April 2021 but has system issues in capturing data to bill the customer. Plans are laid out to troubleshoot the issue and enhancements are being worked out by internal System Administrator. Status Summary: In Progress (Delayed)
Finding 17-38: Document Retirement Benefits System Reconciliations
Status: HR continues to follow guidelines in CAPP 50410 and the Payroll Bulletin Volume 2013-02, with agency procedures finalized. As the Payroll Service Bureau submits the VRS reconciliation to the agency, P&F and HR will collaborate on clearing reconciling items.
Status Summary: In Progress (Delayed)

Virginia Alcoholic Beverage Control Authority (ABC)
Audit Year: 2020

Finding 20-03: Improve Oversight of Third-Party Service Providers
Status: ABC's Information Security team has drafted the policy addressing third-party service providers, but it is still in the review stage. ABC has revised our completion date to December 31, 2021.
Status Summary: In Progress (Delayed)

Transportation

Department of Motor Vehicles (DMV)
Audit Year: 2020

Finding 20-01: Develop a Schedule of Routine Accounting Adjustments
Status: DMV originally created a "Routine General Ledger Journal Entries and Agency-to-Agency" Procedures Manual that would encompass all procedures into one document. As we started working through this document, we realized it was becoming more cumbersome to combine everything. Therefore, we changed our process to create a Policies & Procedures FOLDER for our routine entries. Each routine entry should have a policy/procedures and most have been updated as of June 30, 2021. However, because we are making changes to some of our processes and trying to make the procedures more uniformed, these policies/procedures will continue to be updated throughout the year.
Status Summary: In Progress (Delayed)

Finding 20-02/19-05/18-01: Continue Improving Controls for Processing Access Terminations and Changes. This is a Partial Repeat Finding.
Status: Made significant improvements on the technical controls but those are still not where they need to be and are being addressed through our current Corrective Action Plan with the Department of Accounts. Our security staff is still working with VITA/SAIC on implementing a new Management platform but it has been delayed several times now. Once implemented this new platform will make it even easier to initiate the termination process. As another means to address the control has us evaluating a new process where the employee will be required to submit their own intent to leave the agency via another mechanism so that a projected expiration date can be placed on their account. This process will also include a feedback loop to the manager to ensure the SAR13 is completed. Our internal (DMV) AD Domain has been onboarded to the VITA platform. This will allow us to manage those accounts from the same tool. We discovered that finance was managing access to an external system and not the Account Administration Office in SSG and is not meeting the requirements. This area needs to be addressed. We've expanded the scope of the original systems to include newly identified external systems and systems. Requested increase to IT MEL to facilitate moving Access Mgt. activities from ITS and other business units to ISRM (Security). New ISO for I&AM hired on 25-May and the ASO staff were moved from SSG (IT) to ISRM (Security). Termination list was updated with additional touchpoints.
Status Summary: In Progress (Delayed)
Department of Transportation (VDOT)
Audit Year: 2020

Finding 20-01: Improve Financial Reporting of Infrastructure Assets. This is a Material Weakness and a Repeat Finding.
Status: Completion date of June 30, 2022 hasn't changed. VDOT is making significant progress with procedure updates and VDOT has moved several of its work papers into the application to streamline and automate VDOT’s processes.
Status Summary: In Progress (On Schedule)

Finding 20-02: Improve Financial Reporting of Capital Assets Other than Roadway Infrastructure
Status: Corrective action has been completed.
Status Summary: Completed (Delayed)

Finding 20-03: Follow-Up with Supervisors to Ensure the Separating Employee Checklist is Properly Completed
Status: VDOT is still on path to be able to incorporate this into VDOT’s Phase II People Management Fundamentals modules (one or more) later this fall.
Status Summary: In Progress (On Schedule)

Veterans and Defense Affairs

Department of Military Affairs (DMA)
Audit Year: 2020

Finding 20-01: Strengthen Internal Controls over Federal Awards. This is a Repeat Finding.
Status: Corrective action has been completed.
Status Summary: Completed (Delayed)

Finding 20-02: Improve Controls over Financial Attachment Preparation
Status: Corrective action has been completed.
Status Summary: Completed (Delayed)
Annual Summary of APA Audit Findings

As of September 30, 2021, the Auditor of Public Accounts issued 31 audit reports in the fiscal year ended 2021. These 31 audits covered 55 Executive Branch and Independent agencies. Of these reports, five reflected no internal control weaknesses or compliance findings. The APA identified 184 audit findings that cited internal control weaknesses and instances of noncompliance. For the fiscal year ending 2020, 25 of 31 reports contained findings and 237 total findings were reported.

<table>
<thead>
<tr>
<th>Category</th>
<th>New Findings</th>
<th>Repeat Findings</th>
<th>Total Findings</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Information and Technology Security</td>
<td>17</td>
<td>39</td>
<td>56</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>18</td>
<td>10</td>
<td>28</td>
</tr>
<tr>
<td>Financial Accounting Systems and Reporting</td>
<td>12</td>
<td>9</td>
<td>21</td>
</tr>
<tr>
<td>Federal Programs and Grants Accounting</td>
<td>6</td>
<td>10</td>
<td>16</td>
</tr>
<tr>
<td>Program Monitoring / Auditing Requirements</td>
<td>12</td>
<td>3</td>
<td>15</td>
</tr>
<tr>
<td>Employment Eligibility</td>
<td>6</td>
<td>5</td>
<td>11</td>
</tr>
<tr>
<td>Fixed Assets</td>
<td>7</td>
<td>4</td>
<td>11</td>
</tr>
<tr>
<td>Employee Separations</td>
<td>5</td>
<td>5</td>
<td>10</td>
</tr>
<tr>
<td>Payroll and Leave Accounting</td>
<td>3</td>
<td>5</td>
<td>8</td>
</tr>
<tr>
<td>Expenditures and Procurement</td>
<td>3</td>
<td>2</td>
<td>5</td>
</tr>
<tr>
<td>Conflicts of Interest</td>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td><strong>90</strong></td>
<td><strong>94</strong></td>
<td><strong>184</strong></td>
</tr>
</tbody>
</table>

Statewide Findings by Category
FY 2019 - FY 2021 Comparison

![Statewide Findings by Category Chart]

Number of Findings
Compliance Monitoring

Agency Risk Management and Internal Control Standards (ARMICS) Compliance

ARMICS is a comprehensive, risk based, approach to Internal Control. It is based on the Treadway Commission’s Committee of Sponsoring Organizations, 1992 publication “Internal Control Framework,” the 2004 work entitled, “Enterprise Risk Management,” and the May 2013 revision to COSO’s “Internal Control Integrated Framework.”

ARMICS provides standards and guidance for establishing and assessing agency internal controls in order to more effectively manage risk and maintain accountability. The ARMICS process culminates with an annual certification by the agency head and fiscal officer that they have established, maintained, and evaluated their agencies’ internal control framework and tested key controls. DOA conducts periodic Quality Assurance Reviews (QAR) and issues reports on agency ARMICS implementations.

Although an agency’s QAR report may state that it “generally” or minimally complies with the ARMICS standards, most reports contain some findings and recommendations, which agencies are strongly encouraged to address.

Non-compliance with ARMICS can take several forms and will be reported, as stated below:

1. Late completion of the ARMICS annual certification in the ARMICS Certification System (ACS) (without DOA authorization) will result in citation in the current year’s 9/30 Comptroller’s Quarterly Report (QR).

2. Certification status of Compliant or Partially-Compliant with the documentation of processes required for successful completion of ARMICS found to be insufficient; therefore, the agency’s ARMICS certification status was rejected by DOA. This will result in citation in the QR until the agency has submitted and completed a CAP. The status of the agency’s submitted CAP will be reported until completion has been certified.

3. Certification status of Non-Compliant, which states that the agency has not complied with ARMICS, will result in continued citation in the QR until the agency complies with the ARMICS standards. The status of the agency’s submitted Corrective Action Plan (CAP) will be reported until completion has been certified.

4. Failure to complete the ARMICS annual certification in the ACS will result in citation in the QR until the agency has submitted and completed a CAP. The status of the agency’s submitted CAP will be reported until completion has been certified.

5. Substantial non-compliance with the processes required for the successful completion of ARMICS (based on a QAR performed by DOA) will result in continued citation in the QR until the agency has complied with ARMICS and has submitted an ARMICS certification. The status of the agency’s submitted CAP will be reported until completion has been certified.
As of September 30, 2021, the following agencies were not in compliance with the ARMICS process based on the following:

There were no agencies who completed the FY 2021 ARMICS certification process late, without prior DOA authorization.

There were no agencies who certified Compliant or Partially Compliant during the FY 2021 ARMICS certification process, and were found to have insufficient documentation during this quarter.

**Non-Compliant Certifications**

The following agencies did not comply with ARMICS in FY 2021, submitted a Non-Compliant Certification Statement, and submitted an insufficient corrective action plan:

Commonwealth Center for Children & Adolescents
Grants to Localities
Mountain Empire Community College
Virginia Foundation for Healthy Youth
Western State Hospital

The following agencies did not comply with ARMICS in FY 2021 and submitted a Non-Compliant Certification Statement:

<table>
<thead>
<tr>
<th>Agency Name</th>
<th>Reason for Non-Compliance</th>
<th>Initial Corrective Action Plan Received</th>
<th>Status of Corrective Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>Central Virginia Community College</td>
<td>Certified Non-Compliant</td>
<td>Yes</td>
<td>Agency states internal control assessments will be completed by November 30, 2021.</td>
</tr>
<tr>
<td>Department of Emergency Management</td>
<td>Certified Non-Compliant</td>
<td>Yes</td>
<td>Agency states internal control assessments will be completed by September 30, 2022.</td>
</tr>
<tr>
<td>Department of General Services</td>
<td>Certified Non-Compliant</td>
<td>Yes</td>
<td>Agency states internal control assessments will be completed by May 31, 2022.</td>
</tr>
<tr>
<td>Agency Name</td>
<td>Reason for Non-Compliance</td>
<td>Initial Corrective Action Plan Received</td>
<td>Status of Corrective Action</td>
</tr>
<tr>
<td>-------------------------------------</td>
<td>---------------------------</td>
<td>----------------------------------------</td>
<td>-----------------------------</td>
</tr>
<tr>
<td>Department of Social Services</td>
<td>Certified Non-Compliant</td>
<td>Yes</td>
<td>Agency states internal control assessments will be completed by September 30, 2022.</td>
</tr>
<tr>
<td>Frontier Culture Museum of Virginia</td>
<td>Certified Non-Compliant</td>
<td>Yes</td>
<td>Agency states internal control assessments will be completed by September 30, 2022.</td>
</tr>
<tr>
<td>John Tyler Community College</td>
<td>Certified Non-Compliant</td>
<td>Yes</td>
<td>Agency states internal control assessments will be completed by December 31, 2021.</td>
</tr>
<tr>
<td>Thomas Nelson Community College</td>
<td>Certified Non-Compliant</td>
<td>Yes</td>
<td>Agency states internal control assessments will be completed by January 31, 2022.</td>
</tr>
<tr>
<td>Virginia Board of Bar Examiners</td>
<td>Certified Non-Compliant</td>
<td>Yes</td>
<td>Agency states internal control assessments will be completed by September 30, 2022.</td>
</tr>
<tr>
<td>Virginia Department of Health</td>
<td>Certified Non-Compliant</td>
<td>Yes</td>
<td>Initial Corrective Action Plan submitted.</td>
</tr>
</tbody>
</table>
The following agencies were not in compliance with the FY 2021 ARMICS process because the Agency Head did not complete the required ARMICS training:

<table>
<thead>
<tr>
<th>Agency Name</th>
<th>Reason for Non-Compliance</th>
<th>Required Corrective Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>Eastern State Hospital</td>
<td>Certified Non-Compliant</td>
<td>Agency Head must complete ARMICS Training by December 31, 2021.</td>
</tr>
<tr>
<td>Virginia Board for People with Disabilities</td>
<td>Certified Non-Compliant</td>
<td>Agency Head must complete ARMICS Training by December 31, 2021.</td>
</tr>
</tbody>
</table>

The following agencies did not comply with ARMICS in FY 2020, submitted an Exhibit 4 or Non-Compliant Certification Statement, and have not yet completed corrective actions:

<table>
<thead>
<tr>
<th>Agency Name</th>
<th>Reason for Non-Compliance</th>
<th>Quarterly Corrective Action Plan Received</th>
<th>Status of Corrective Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>Virginia Commission for the Arts</td>
<td>Non-Compliant/Exhibit 4</td>
<td>Yes</td>
<td>Agency states internal control assessments will be completed by December 15, 2021.</td>
</tr>
<tr>
<td>Virginia State University</td>
<td>Exhibit 4 Filed</td>
<td>Yes</td>
<td>Agency states internal control assessments will be completed by December 31, 2021.</td>
</tr>
</tbody>
</table>

The following agencies did not complete the ARMICS certification process; therefore were not in compliance with ARMICS in FY 2021:

Circuit Courts
Combined District Courts
Court of Appeals of Virginia
Division of Selected Agency Support Services
General District Courts
Gunston Hall
Judicial Inquiry and Review Commission
Juvenile & Domestic Relations District Court
Magistrate System
Supreme Court
Virginia Criminal Sentencing Commission
Virginia Racing Commission

There were no agencies found to be non-compliant with the ARMICS process based on a QAR performed during this quarter.
Response to Inquiries

DOA regularly communicates with agencies regarding petty cash and invoice analyses, financial reporting information, and the FAACS/LAS systems. In many instances, agencies respond in a timely manner. However, in other instances, agencies do not respond timely or simply fail to respond. For the quarter ended September 30, 2021, all responses have been received within an acceptable timeframe, except as noted below.

The following entities failed to submit an updated Corrective Action Workplan (CAW) for quarter-ended September 30, 2021, as required in CAPP Topic 10205, *Agency Response to APA Audit*:

- Department of Health – one finding
- Department of Social Services – four findings
- Department of Taxation – one finding
- Longwood University – two findings
The Appropriation Act prohibits agencies from incurring unauthorized deficits. Therefore, credit cash balances and instances in which expenditures exceed appropriation and allotment require prompt investigation and resolution.

DOA contacts agencies in writing about credit cash balances and appropriations versus expenditure anomalies. For the quarter ended September 30, 2021 one agency failed to respond timely, make corrective action and/or provide additional information.

### Credit Cash, Excess Expenditures, and Expenditure Credits

As of November 5, 2021

<table>
<thead>
<tr>
<th>Agency</th>
<th>July</th>
<th>August</th>
<th>September</th>
</tr>
</thead>
<tbody>
<tr>
<td>Southwest Virginia Community College</td>
<td>-</td>
<td>-</td>
<td>X</td>
</tr>
<tr>
<td>Department of Wildlife Resources</td>
<td>-</td>
<td>-</td>
<td>X</td>
</tr>
</tbody>
</table>
**E-Commerce**

**Travel Check Charges**

In accordance with Chapter 552, 2021 Special Session I, Virginia Acts of Assembly § 4-5.04 f., the Comptroller charges agencies $5 for travel reimbursement checks issued in lieu of Travel EDI. Agencies are charged for each travel reimbursement check issued to an employee after their second check of the fiscal year. Agencies are expected to take action to enroll applicable employees in the EDI program and thus avoid the fees altogether. The following table lists agencies that have incurred travel check charges during the first quarter of FY 2022.

Agencies are highly encouraged to sign up board and commission members and other non-employees that receive travel reimbursements on a recurring basis.

<table>
<thead>
<tr>
<th>Agency by Secretarial Area</th>
<th>Quarter Ended September 30, 2021</th>
<th>Fiscal Year 2022 To-date Charges</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Education</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Virginia State University</td>
<td>$20.00</td>
<td>$20.00</td>
</tr>
<tr>
<td>Longwood University</td>
<td>$5.00</td>
<td>$5.00</td>
</tr>
<tr>
<td><strong>Public Safety and Homeland Security</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Department of Fire Programs</td>
<td>$5.00</td>
<td>$5.00</td>
</tr>
<tr>
<td><strong>Transportation</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Department of Motor Vehicles</td>
<td>$25.00</td>
<td>$25.00</td>
</tr>
</tbody>
</table>

спектр
Payroll Controls

CIPPS/PMIS Payroll Audit

During the quarter, DOA’s automated comparison of payroll (CIPPS) and personnel (PMIS) records examined 389,610 salaried pay transactions and 107,460 wage pay transactions. The comparison is performed following each payday and is designed to identify discrepancies between authorized salary/wage amounts in PMIS and amounts paid in CIPPS. There were 3,346 new exceptions noted statewide during the quarter, with an overall exception rate of 0.03%.

The statewide salaried payroll exception rate was 0.02% and the wage payroll exception rate was 0.07%. During this quarter, no employee paychecks were reduced to recover overpayments.

While the largest cause of exceptions are due to processing payroll for wage payments with no hours, the second largest cause of exceptions was because the separation date was prior to the pay period begin date. These exceptions can be avoided through timely PMIS data entry by agency Human Resource staff. Although segregation of these Human Resource and Payroll functions is an effective internal control, coordination and communication between agency Human Resource and Payroll staffs is essential.
Exception percentages are calculated by dividing the number of exceptions by the number of salaried or wage employees. Agencies are reported below if the percentage of payroll exceptions to salaried or wage payments exceeds three times the statewide average for the quarter. The following agencies exceeded the allowed threshold for wage or salaried payments during the quarter ending September 30, 2021.

**Payroll Exception Audit**
*Agency Payroll Exceptions as a Percent of Salaried Payments*  
*Quarter Ending September 30, 2021*

<table>
<thead>
<tr>
<th>Agency</th>
<th># of Salaried Exceptions</th>
<th>Exceptions as a % of Salaried Payments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Catawba Hospital</td>
<td>9</td>
<td>0.55%</td>
</tr>
<tr>
<td>Central Virginia Training Center</td>
<td>1</td>
<td>3.13%</td>
</tr>
<tr>
<td>Department of Health</td>
<td>161</td>
<td>0.85%</td>
</tr>
<tr>
<td>Secretary Of Administration</td>
<td>7</td>
<td>0.95%</td>
</tr>
<tr>
<td>Southern Virginia Mental Health Institute</td>
<td>3</td>
<td>0.31%</td>
</tr>
<tr>
<td>Western State Hospital</td>
<td>21</td>
<td>0.55%</td>
</tr>
</tbody>
</table>

**Salaried Payroll Exceptions for the Quarter**  
0.27%

The following chart compares payroll exceptions as a percentage of salaried payments by quarter for the past two years.
Agency Payroll Exceptions as a Percent of Wage Payments
Quarter Ending September 30, 2021

<table>
<thead>
<tr>
<th>Agency</th>
<th># of Wage Exceptions</th>
<th>Exceptions as a % of Wage Payments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Catawba Hospital</td>
<td>3</td>
<td>1.24%</td>
</tr>
<tr>
<td>Southern Virginia Mental Health Institute</td>
<td>2</td>
<td>2.17%</td>
</tr>
<tr>
<td>Western State Hospital</td>
<td>153</td>
<td>29.71%</td>
</tr>
</tbody>
</table>

Wage Payroll Exceptions for the Quarter: 0.33%

The following chart compares payroll exceptions as a percentage of wage payments by quarter for the past two years.
**CIPPS/PMIS Exceptions**

Agencies are required to submit explanations and/or reconciliations for the differences identified on the CIPPS/PMIS Unresolved Exceptions Report within six weeks of notification. The following table lists those agencies having exceptions that remain unresolved six weeks after receipt of the report.

<table>
<thead>
<tr>
<th>Agency</th>
<th>Unresolved Exceptions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Central Virginia Community College</td>
<td>1</td>
</tr>
<tr>
<td>Western State Hospital</td>
<td>44</td>
</tr>
</tbody>
</table>
Payroll Certification

Agencies are required to calculate, verify, and authorize the amount disbursed for each payroll. This responsibility can be met through the timely preparation of agency payrolls, request and review of automated edit reports, and correction of errors prior to requesting actual payroll runs which result in payroll disbursements. This process is referred to as “payroll certification.” Payroll certification serves as a critical internal control to ensure payroll disbursements are accurate and authorized. Agency payroll certifications are monitored centrally to ensure that agencies conduct this important function.

Differences between the amount calculated by the payroll system based on agency input and the amount certified by the agency to be disbursed based on edit reports are identified in automated reports provided to agencies. Agencies are required to submit explanations and/or reconciliations of the differences identified on each report by the end of the day following receipt of the report. Differences result from agency payroll errors, miscalculations, online-certification data entry errors, and inappropriately high volumes of changes following certification. Although differences do not result in undetected incorrect payments, such errors are avoidable and are not consistent with sound internal control over payroll.

Since timely certification is also essential; authorized and trained staff, as well as telecommunications access and computer terminals, must be available at all times. Reliable back-up plans are necessary should any of these resources be unavailable on a critical payroll processing date due to emergency or other circumstances.

Agencies are required to enter applicable payroll certification requests into the payroll system by 3:30 p.m. daily to ensure sufficient time is available for central review by DOA staff to validate certification entries, a critical compensating control. Late entries, either initial or correcting, make certification review more difficult or impossible. When a data entry error is detected during the review process, DOA must make corrections to avoid inaccurate payroll disbursements and/or voluminous and costly corrective action.

The table on the following page lists agencies and institutions that have failed to comply with one or more of the requirements for accurate and timely payroll certification.
## Payroll Certification Compliance

<table>
<thead>
<tr>
<th>Agency</th>
<th>Variance Amount</th>
<th>Performed by DOA</th>
<th>Submitted Late</th>
<th>Corrected by DOA</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Education</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cooperative Extension and Agricultural Research Services</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Danville Community College</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mountain Empire Community College</td>
<td></td>
<td></td>
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<tr>
<td>New River Community College</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Southside Virginia Community College</td>
<td>$90,130</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Thomas Nelson Community College</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tidewater Community College</td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td><strong>Health and Human Resources</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Central State Hospital</td>
<td></td>
<td></td>
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<tr>
<td><strong>Judicial</strong></td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Virginia State Bar</td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td><strong>Public Safety and Homeland Security</strong></td>
<td></td>
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<td></td>
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</tr>
<tr>
<td>Keen Mountain Correctional Center</td>
<td></td>
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<tr>
<td>Lunenburg Correctional Center</td>
<td></td>
<td></td>
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<tr>
<td>River North Correctional Center</td>
<td></td>
<td></td>
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<tr>
<td><strong>Veterans and Defense Affairs</strong></td>
<td></td>
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<tr>
<td>Department of Veterans Services</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Sitter and Barfoot Veterans Care Center</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Veterans Services Foundation</td>
<td></td>
<td></td>
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</tr>
<tr>
<td><strong>Transportation</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Department of Transportation - Bristol District</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Department of Transportation - Central Office</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Department of Transportation - Culpeper District</td>
<td></td>
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<tr>
<td>Department of Transportation - Fredericksburg District</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Department of Transportation - Hampton District</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Department of Transportation - Lynchburg District</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Department of Transportation - Northern Virginia District</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Department of Transportation - Richmond District</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Department of Transportation - Salem District</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Department of Transportation - Staunton District</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Note:** The certification deadline of 3:30 pm was reinstated effective July 26, 2021

Columns show the following:

(a) Variance in dollars for agencies whose certified amounts varied from actual computed amounts if the variance is more than $20,000 for any payrolls processed during the quarter or the explanation for gross pay difference was submitted late.

(b) The number of times DOA had to perform the certification function for the agency due to inadequate agency back-up.

(c) The number of certifications that were submitted or altered later than the daily deadline.

(d) The number of times DOA made corrections to agency certifications during the quarter.
Employee health care fringe benefits costs are covered by a combination of agency-paid and employee-paid premiums. Agencies are required to return a *Certification of Automated Health Care Reconciliations* package to DOA by the close of the month following the month of coverage. This reconciliation annotates differences between health care eligibility records (BES) and health care premium payments collected through payroll deduction. The following table lists those agencies that did not comply with reporting requirements.

**Health Care Reconciliations**

as of September 30, 2021

<table>
<thead>
<tr>
<th>Agency</th>
<th>Incomplete*</th>
<th>Errors*</th>
<th>Late</th>
</tr>
</thead>
<tbody>
<tr>
<td>Catawba Hospital</td>
<td>3</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Central Virginia Community College</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Central Virginia Training Center</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cooperative Extension and Agricultural Research Services</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Department of Professional and Occupational Regulation</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Department of Environmental Quality</td>
<td>2</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Department of Fire Programs</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Department of General Services</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Department of Health</td>
<td>2</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Department of Housing and Community Development</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Department of Motor Vehicles</td>
<td>2</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Department of Social Services</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Department of State Police</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Division of Community Corrections</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fluvanna Correctional Center for Women</td>
<td>2</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Green Rock Correctional Center</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Haynesville Correctional Center</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Indian Creek Correctional Center</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Keen Mountain Correctional Center</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>New College Institute</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pocahontas Correctional Center</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Radford University</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Richard Bland College</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sussex I and II State Prison</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>The Library of Virginia</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tobacco Indemnification and Community Revitalization Commission</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Virginia Alcoholic Beverage Control Authority</td>
<td>2</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Virginia Museum of Fine Arts</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Virginia School for the Deaf and Blind</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Virginia State University</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Wallens Ridge State Prison</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Western Region Correctional Fields Unit</td>
<td>1</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*Agencies with more than two occurrences over the most recent 5-month period are reported.*