REPORT ON STATEWIDE COMPLIANCE

FOR THE QUARTER ENDED
DECEMBER 31, 2023

OFFICE OF THE COMPTROLLER

DEPARTMENT OF ACCOUNTS

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REPORT ON STATEWIDE COMPLIANCE
Quarter Ended December 31, 2023

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, 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 December 31, 2023, and comparative FY 2023 data.

Sharon H. Lawrence, CPA, CGMA
Acting Comptroller

Virginia Department of Accounts
Financial Accountability. Reporting Excellence.

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 Plan (CAP) to 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 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. Risk alerts 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 Risk Alerts section. The full text of these reports is available at www.apa.virginia.gov.

Audit Reports – Quarter Ended December 31, 2023

The APA issued 2 reports covering 2 State Agencies for the Executive Branch and 3 reports for the Independent Agencies. The last column indicates whether the CAP has been received as of the date of this publication for each agency with audit findings. Note that in some cases, the CAP may not have been received because it is not yet due.

	New Findings	Repeat Findings	Total Findings	CAP Received
Administration				
None				
Agriculture and Forestry				
None				
Commerce and Trade				
None				
Education				
University of Virginia	4	5	9	YES
Virginia State University	1	7	8	YES
Executive Offices				
None				

	New Findings	Repeat Findings	Total Findings	CAP Received
Finance				
None				
Health and Human Resources				
None				
Independent Agencies				
Virginia Alcoholic Beverage Control Authority	1	2	3	YES
Viginia College Savings Plan	1	0	1	NO
Virginia Lottery	3	0	3	YES
Labor				
None				
Natural Resources				
None				
Public Safety and Homeland Security				
None				
Technology				
None				
Transportation				
None				
Veterans and Defense Affairs				
None				

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Audit Findings - Quarter Ended December 31, 2023

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

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Education

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University of Virginia

2023-01: Improve Governance Structure and Resources Surrounding Financial Reporting Process. **This is a Repeat Finding and Material Weakness.**
2023-02: Improve Accounts Payable Controls
2023-03: Improve Timekeeping Controls
2023-04: Complete a System Security Plan for Each Sensitive System. **This is a Repeat Finding.**
2023-05: Improve Database Security
2023-06: Complete Annual User Access Reviews. **This is a Repeat Finding.**
2023-07: Perform Complete Physical Inventory
2023-08: Complete Annual Review over User Access to University Information Systems. **This is a Repeat Finding.**
2023-09: Improve Processes over Employment Eligibility Verification. **This is a Repeat Finding.**

Virginia State University

2022-01: Improve Financial Reporting Review Process
2022-02: Improve Access and Account Management Controls. **This is a Partial Repeat Finding.**
2022-03: Improve Service Provider Oversight. **This is a Repeat Finding.**
2022-04: Test and Update Disaster Recovery Plans. **This is a Repeat Finding.**
2022-05: Properly Reconcile Student Account Collections. **This is a Repeat Finding.**
2022-06: Improve the Management and Recording of Receivables. **This is a Repeat Finding.**
2022-07: Report Student Status Enrollment Changes Accurately and Timely to National Student Loan Data System. **This is a Repeat Finding.**
2022-08: Promptly Return Unclaimed Aid to Department of Education. **This is a Repeat Finding.**

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Independent Agencies

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Virginia Alcoholic Beverage Control Authority

2023-01: Improve IT Risk Management and Contingency Planning
2023-02: Continue Improving Oversight of Third-Party Service Providers. **This is a Repeat Finding.**
2023-03: Improve Internal Controls over Employee Separation Process. **This is a Repeat Finding.**

Virginia College Savings Plan

2023-01: Improve IT Risk Management Program and Contingency Planning

Virginia Lottery

2023-01: Improve Database Security
2023-02: Improve Procedures and Process for Oversight of Third-Party IT Service Providers
2023-03: Improve System Access Policies and Procedures for Critical Systems

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Risk Alerts – Quarter Ended December 31, 2023

No APA Reports containing "Risk Alerts" were received.

Special Reports – Quarter Ended December 31, 2023

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

2022 Annual Report of the Auditor of Public Accounts

Commonwealth of Virginia Annual Comprehensive Financial Report for the year ended June 30, 2023

General Assembly, Legislative Agencies, and Commissions of the Commonwealth of Virginia Financial Report for the year ended June 30, 2023

Revenue Stabilization Fund Calculations for the year ended June 30, 2023

Revenue Reserve Fund Calculations for the year ended June 30, 2023

Virginia District Court System Statewide Report on Audit for the year ended June 30, 2022

Other Audit Reports – Quarter Ended December 31, 2023

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

Hampton Roads Transportation Accountability Commission for the year ended June 30, 2023

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

Fort Monroe Authority for the year ended June 30, 2023

Potomac River Fisheries Commission for the year ended June 30, 2023

Virginia Passenger Rail Authority for the year ended June 30, 2023

Internal Control Questionnaire Reviews - Quarter Ended December 31, 2023

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

Department of Conservation and Recreation Internal Control Questionnaire Review Results as of July 2023

Department of Elections Internal Control Questionnaire Review Results as of August 2023

Jamestown-Yorktown Foundation Internal Control Questionnaire Review Results as of July 2023

Office of the State Inspector General Internal Control Questionnaire Review Results as of August 2023

Virginia Worker's Compensation Internal Control Questionnaire Review Results as of July 2023

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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.

	IN PROGRESS		COMPLETED	
	On Schedule	Delayed	On Schedule	Delayed
Administration				
Department of General Services	0	2	0	0
Education				
Christopher Newport University	0	3	0	0
Department of Education including Direct Aid to Public Education	0	0	1	1
Frontier Culture Museum of Virginia	0	4	0	0
Longwood University	6	0	0	0
Norfolk State University	1	0	3	0
Old Dominion University	3	3	0	0
Radford University	0	2	1	0
Richard Bland College	0	0	6	0
University of Mary Washington	1	1	0	0
University of Virginia	1	1	0	1
John Tyler Community College	0	1	0	0
Lord Fairfax Community College	0	1	0	0
Tidewater Community College	0	0	0	1
Virginia Military Institute	0	1	1	0
Virginia Museum of Fine Arts	1	0	1	0
Virginia Polytechnic Institute and State University	1	1	0	0
Virginia State University	0	4	0	0
Executive Offices				
Attorney General and Department of Law	0	4	0	0
Office of the Governor	0	0	1	0
Finance				
Department of Accounts	0	1	1	0
Department of Planning and Budget	0	0	0	1

	IN PROGRESS		COMPLETED	
	On Schedule	Delayed	On Schedule	Delayed
Health and Human Resources				
Department for Aging and Rehabilitative Services	3	0	0	0
Department of Behavioral Health and Developmental Services	11	4	1	0
Department of Health	0	6	0	0
Department of Medical Assistance Services	1	3	0	1
Department of Social Services	7	7	0	1
Department for the Blind and Vision Impaired	6	0	0	0
Labor				
Virginia Employment Commission	0	0	0	2
Natural and Historical Resources				
Department of Wildlife Resources	0	2	0	0
Public Safety and Homeland Security				
Department of Fire Programs	0	1	0	0
Department of State Police	0	7	0	1
Virginia Alcoholic Beverage Control Authority	0	1	0	0
Transportation				
Department of Motor Vehicles	0	1	0	0
Department of Transportation	0	0	1	5
Veterans and Defense Affairs				
Department of Military Affairs	3	0	0	0
TOTALS	45	61	17	14

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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

Department of General Services (DGS)
Audit Year: 2022

> **Finding 22-01:** Improve Internal Controls over Financial Reporting of Leases under GASB Statement No. 87. **This is a Material Weakness.**
> **Status:** Consultant is awaiting final approval of the training and comments back regarding the policy updates. Once this is finalized, DGS will begin implementing.
> **Status Summary:** In Progress (Delayed)

Audit Year: 2020

> **Finding 20-02:** Develop and Implement Surplus Tracking System
> **Status:** DGS reviewed the Auditor of Public Account's (APA) audit report, dated September 10, 2021, finding that OSPM had not developed a system to track surplus property due to the diverse and varying assets they receive from agencies within the Commonwealth. Based on the APA audit findings, DGS sought to support OSPM in evaluating their current internal controls and to make recommendations to enhance these controls for surplus property management. DGS evaluated OSPM's existing processes for tracking surplus property for which it is responsible for managing, and the associated costs and benefits of implementing an asset management information system. As part of our evaluation, DGS considered whether an asset management system would be appropriate for OSPM operations, and the potential benefits provided by the system. Based on analysis, DGS determined that an asset management system would be the most efficient and effective method for OSPM to maintain accountability of assets. DGS identified asset management systems offered by commercial vendors for OSPM's consideration. DGS is currently reviewing the report recommendations and potential systems to determine costs to procure and a path forward.
> **Status Summary:** In Progress (Delayed)

Education

Christopher Newport University (CNU)
Audit Year: 2022

Finding 22-01: Improve Operating System Security
Status: 1.   The Security Cloud Solution was procured on November 23, 2023 and onboarding of logs ongoing with estimated completion date of December 31, 2023.
2. Low risk items were remediated and baseline documents updated September 2023.
Status Summary: In Progress (Delayed)

Finding 22-02: Improve Database Audit Logging and Monitoring
Status: 1. The baseline documentation and review are complete as of September 2023, including the permissions review and modifications.
2. The Security Cloud Solution was procured on November 23, 2023 and onboarding of logs ongoing with estimated completion date of June 23, 2024.
Status Summary: In Progress (Delayed)

Finding 22-03: Improve Internal Controls Over Terminated Employees
Status:
The Human Resource Office has continued meeting with IT Services to work on improvements to the Employee Resource System. Enhancements to the system that are currently being implemented and tested include improved reporting/dashboard, email reminders, and an automatic integration with the Human Resources Information System as an additional control to initiate terminations. Human Resources has also reviewed their internal procedures for efficiencies as well.
Status Summary: In Progress (Delayed)

Department of Education (DOE/COO and DOE/DAPE)
Audit Year: 2022

Finding 22-01: Ensure the Correct Award Year is Applied to Federal Reports
Status: Corrective action has been completed.
Status Summary: Completed (On Schedule)

Audit Year: 2019

Finding 19-03/18-07/17-11/16-06: Continue Improving Database Security.   **This is a Repeat Finding.**
Status: Corrective action has been completed.
Status Summary: Completed (Delayed)

Frontier Culture Museum of Virginia (FCMV)
Audit Year: 2021

Finding 21-01: Continue to Develop and Implement an Information Security Program. **This is a Partial Repeat Finding.**
Status: Agency staff continue to work with VITA Commonwealth Security Risk Management analysts to help develop and implement an information security program. Agency will complete risk assessment with VITA ISO services and will update progress once those findings are reported. Long-term, Agency is hoping to hire a dedicated IT staff member.
Status Summary: In Progress (Delayed)

Finding 21-02: Improve Oversight of Third-Party Providers. **This is a Repeat Finding.**
Status: Currently working with VITA Commonwealth Security Risk Management to complete risk assessment of lone third-party program deemed sensitive. Issues discovered can then be fully addressed. Replacement of said system expected when the software is up for renewal in Fall 2024.

Staff is currently researching replacement POS and communicating with potential vendors. Working with VITA to follow proper procurement and assessment procedures.
Status Summary: In Progress (Delayed)

Finding 21-03: Continue to Improve Policies and Procedures. **This is a Partial Repeat Finding.**
Status: Finance Director has been implementing new payroll reviews and reconciliations between relevant payroll systems, general ledger, and internal control files and updating documentation. Finance Director has also identified additional reconciliations for general ledger activity to ensure information transmitting between Commonwealth Systems is correct and has begun documenting these new processes as well as documenting previously existing processes. When risk assessment with VITA ISO services is completed, and its findings made available, it should assist Agency staff in developing Information System Security policy.
Status Summary: In Progress (Delayed)

Finding 21-04: Properly Perform Reconciliation of Retirement Benefits System Information. **This is a Partial Repeat Finding.**
Status: New reviews and reconciliations mentioned in Finding 21-03 largely focus on VRS Benefits and related general ledger activity. Finance Director conducted the first documented salary reconciliation for the November snapshot confirmation and found 2 termed employees still active in VNAV as well as 7 employees with incorrect salary rates. These issues have been resolved and the agency has updated its VNAV snapshot review process to include salary and benefit reconciliations beginning with the December snapshot confirmation to be completed in January. This is approximately 90% complete and the Estimated Completion Date has been revised. The Finance Director is confident this will be completed by next quarter end and will be able to provide documentation of reconciliations performed.
Status Summary: In Progress (Delayed)

Longwood University (LU)
Audit Year 2022

Finding 22-01: Improve Internal Controls over Reporting Leases. **This is a Material Weakness.**
Status: Since the FY22 financial reporting was completed, Longwood University Financial Reporting has changed the parties responsible for inputting lease information to ensure that leases were input correctly. Additionally, through additional study of GASB statement 87, Financial Reporting staff have increased understanding of the principal and have worked to ensure correct reporting for FY23.
Status Summary: In Progress (On Schedule)

Finding 22-02: Improve Asset System Operating System Security. **This is a Partial Repeat Finding.**
Status: Longwood has begun documenting and implementing a baseline configuration for the system that is based on ISO Standard requirements and industry best practices, such as CIS Benchmark.
Status Summary: In Progress (On Schedule)

Finding 22-03: Conduct Information Technology Security Audits
Status: Information Technology Services and Internal Audit will collaborate and review actionable options for this MP.
Status Summary: In Progress (On Schedule)

Finding 22-04: Perform and Document Commonwealth's Retirement Benefits System Reconciliations
Status: Documentation from VRS/VNAV as well as payroll transactions for that month are maintained for the VNAV reconciliation. At the last request to the Human Capital System earlier in 2023 there are no reports which show creditable compensation that can be used in the reconciliation process. The Human Capital System did provide a report to be used, but it does not

have any way to separate employees by position type, etc. and therefore there is no easy way to see which employees are Valors, VRS or ORP. It would be extremely time consuming to go through the report one by one to identify and separate employees. Longwood will continue to work with Cardinal to see if there are plans to create a more detailed report for use in the monthly VRS/VNAV reconciliation. Longwood will put a target completion date of June 30, 2024 but that will be contingent upon whether the Human Capital System can provide a report that includes plan type and employee type.
Status Summary: In Progress (On Schedule)

Finding 22-05: Improve Process for Timely Removal of Terminated Employee System Access
Status: HR will publish a termination procedure and conduct supervisor training to ensure that HR receives timely notice of terminations so that access can be removed timely.
Status Summary: In Progress (On Schedule)

Finding 22-06: Develop Position Descriptions
Status: Position descriptions requested and received for AVP of IT services and ISO as well as the VP of Strategic Operations and CIO. HR requests position descriptions from all supervisors for all employees annually.
Status Summary: In Progress (On Schedule)

Norfolk State University (NSU)
Audit Year 2022

Finding 22-01: Remove System Access Timely. **This is a Repeat Finding.**
Status: Corrective action has been completed.
Status Summary: Completed (On Schedule)

Finding 22-02: Comply with Prompt Payment Provisions. **This is a Repeat Finding.**
Status: Corrective action has been completed.
Status Summary: Completed (On Schedule)

Finding 22-03: Improve Wireless Local Area Network Security
Status: The Technical Services team has reviewed the changes required for compliance and are creating a change request for input into the University's change management system. Upon approval the changes will be implemented.
Status Summary: Completed (On Schedule)

Finding 22-04: Comply with Employment Eligibility Requirements
Status: Training for the Human Resource staff is in progress to include guidance on the completion of the I-9 form and record retention.
Status Summary: In Progress (On Schedule)

Old Dominion University (ODU)
Audit Year 2022

Finding 22-01/21-01: Continue to Improve the Financial Reporting Process. **This is a Material Weakness and a Repeat Finding.**
Status:
1. A review control checklist was created to enhance high-level review. Implementation is ongoing. (In Progress)
2. Conduct periodic analytical reviews to identify
   a. Unusual or unexpected financial correlations (reasonableness analysis), (In Progress), and
   b. Material variances in activities from year to year. (Complete)
3. Increase methodology documentation of key financial reporting processes. (In Progress)
4. Develop effective data validation steps to mitigate the risk of error which may be caused by an over reliance on system-generated reports. (In Progress)

5. Expand engagement with internal and external partners when incorporating new program and new funding resources in the financial reporting process. (Complete)
6. Allocate resources to improve Banner functionality, efficiency, and financial reporting process. (Complete)
7. Conduct SWOT Analysis, evaluate organizational structure and allocate resources to realign responsibility, accountability and professional skill set of the Office of Finance. (Complete)
Status Summary: In Progress (On Schedule)

Finding 22-02: Improve Controls over Financial Reconciliations
Status:
1. Management of the Office of Finance is developing monthly close schedules to ensure timely review and action on outstanding items.
   a. Capital Asset Reconciliation - Implementation of process improvements and controls, including timely and accurate reconciliations is on-going and projected by March 31, 2024. (In Progress)
   b. Non-capital Asset Reconciliation - This project is ongoing with a completion goal date of March 31, 2024. (In Progress)
2. Management is actively researching reconciling items in two of the accounts between the University's accounting system and bank balances that have existed since fiscal year 2001 when the University upgraded its accounting system, including the modification of system coding for university bank accounts. Analysis of process changes to eliminate realignment entries is underway. The completion goal date for reconciliation of prior entries and process updates is March 31, 2024. (In Progress)
Status Summary: In Progress (On Schedule)

Finding 22-03: Improve Accounting for Accounts Payable
Status:
1. Implement an invoice fiscal year identification procedure for each invoice entered by Accounts Payable. (Complete)
2. Develop a report which utilize the invoice fiscal year identification data in accounting system to account for invoice payment by its correct fiscal year. Reports will be generated monthly beginning July 31 through the end of audit fieldwork to ensure accurate reporting. (Complete)
3. Perform sampling review to ensure proper fiscal year assignment from the population of:
   a. All invoices greater than $20,000 between May and June (In Progress)
   b. All invoices greater than $50,000 between July and December (In Progress).
Status Summary: In Progress (On Schedule)

Audit Year 2021

Finding 21-02: Strengthen Policies and Procedures Related to Terminated Employees
Status: The Department of Human Resource (HR) has revised Policy #6060-Separation Policy for Faculty/Staff and submitted the policy to the University Policy Manager & Executive Secretary to the Board of Visitors for review by the University Policy Review Committee. The policy is pending for the final approval by the University President in September 2023. The policy was approved and is being circulated for signature. (In Progress)
Status Summary: In Progress (Delayed)

Finding 21-04: Promptly Return Unclaimed Aid to the Department of Education
Status: 5. Information Technology Services (ITS) is currently testing a revised aging report to further improve monitoring effectiveness. (In Progress)
Status Summary: In Progress (Delayed)

Finding 21-06/21-01: Improve Compliance over Enrollment Reporting
Status: 1 & 2. Some of the errors the auditors had found were caused by defects in the enrollment reporting job itself and reported to the vendor. While no new compliance issues were identified by the review process, based on the consultant's recommendation, the Office of Registrar is making

the following changes to improve consistencies and accuracies in managing enrollment status effective dates at the campus and program levels.

The University (Office of the Registrar) is waiting for the vendor to address 'defect' identified and reported by the University. (In Process)
Status Summary: In Progress (Delayed)

Radford University (RU)
Audit Year 2022

Finding 22-01: Improve Financial Reporting Review Process
Status: Updated procedures have been completed and reviewed. Implementation of revised procedures is estimated to be completed on schedule at the conclusion of the financial statement reporting cycle.
Status Summary: Completed (On Schedule)

Audit Year 2021

Finding 21-01: Improve Compliance over Enrollment Reporting. **This is a Repeat Finding.**
Status: Test work for Fall 2023 unofficial withdrawals will occur in Spring 2024.
Status Summary: In Progress (Delayed)

Finding 21-04: Promptly Return Unclaimed Aid to the Department of Education
Status: The Office of Financial Aid and the Department of General Accounting collaborated to make process revisions and updates to internal procedures, these procedures have been reviewed and are currently being validated. Staffing transitions has delayed the completion of this item. Testing will continue in January 2024.
Status Summary: In Progress (Delayed)

Richard Bland College (RBC)
Audit Year 2022

Finding 22-01: Improve Firewall Security. **This is a Repeat Finding.**
Status: RBC has improved the firewall security and updated formal policies and procedures. Updated the Policies for Anti-Virus and Anti-Spyware.
Status Summary: Completed (On Schedule)

Finding 22-02: Develop and Implement a Service Provider Oversight Process. **This is a Repeat Finding.**
Status: Have 3rd party oversight; formal policies and procedures; additionally, RBC now has the access for RBC system to process ECOS request. Requests have been submitted and are being processed by VITA.
Status Summary: Completed (On Schedule)

Finding 22-03: Improve Database Security
Status: RBC has improved database security by implementing MFA, removed outdated roles; account reviews and applied least privileges and implemented policies, procedures and auditing.
Status Summary: Completed (On Schedule)

Finding 22-04: Improve IT Risk Management Program
Status: RBC has improved the IT Risk Management program. RBC has completed the administrative software system security plan; Active Directory System Security plan and software are in progress. All policies and procedures have been updated.
Status Summary: Completed (On Schedule)

Finding 22-05: Improve Controls over Contract Administration and Management
Status: RBC has updated its procurement procedures to ensure proper documentation as required by APSPM and VITA. The RBC procurement procures note that VITA requirements will supersede those of APSPM on any VITA definite high-risk contracts. RBC's documented procedures to comply with VITA requirements now include appointment and documentation of qualified contract administrator duties, definition and documentation of expected contract administrator duties, evaluation and documentation of price reasonableness, and documentation of active monitoring of contractor performance and billing.
Status Summary: Completed (On Schedule)

Finding 22-06: Improve Federal Financial Aid Reconciliation Controls
Status: RBC has updated its policies and procedures to ensure timely, accurate, and complete reconciliation of the disbursement of federal financial assistance and reconciliation of the Pell Grant and Direct Loan programs. The Finance and Financial Aid department representatives continue to work together collaboratively to ameliorate the existing process by applying best practice procedures that include a single, comprehensive monthly reconciliation of all systems. The Controller has also provided training to Finance staff members on the reconciliation process and has created an additional level of review and approval of such to ensure completeness.
Status Summary: Completed (On Schedule)

University of Mary Washington (UMW)
Audit Year 2022

Finding 22-01: Continue to Improve Internal Controls over Capital Outlay Procurement and Management. **This is a Repeat Finding.**
Status: UMW hired a Capital Outlay Business Manager in November and an additional Project Inspector who will start in January. After failed searches for a qualified Assistant Director for Capital Outlay, the University is instead recruiting a Project Manager. In the interim, UMW's CFO continues to review and sign Capital Outlay documents that require two signatures. Compliance reviews will continue into the next quarter.
Status Summary: In Progress (Delayed)

Finding 22-02: Improve Financial Reporting Process. **This is a Material Weakness and a Partial Repeat Finding.**
Status: Lease procedures have been updated and are under review. Initial GASB 96 training has been completed, additional training as necessary.
Status Summary: In Progress (On Schedule)

University of Virginia (UVA/AD)
Audit Year 2022

Finding 22-07*: Continue to Improve Security Awareness Training. **This is a Repeat Finding.**
Status: No updated corrective action workplan received.
Status Summary: In Progress (Delayed)

Finding 22-08: Improve Payroll Accounting and Financial Reporting Processes
Status: UVA Management began investigating the payroll account balances in February 2023 to determine the appropriate adjustments, if any, that are referenced in this finding. UVA has performed walkthroughs with staff at all levels of payroll processing, journal entry samples and reviews, and started drafting an accounting white paper for all aspects of general payroll processing. UVA has identified certain adjustments needed and potential recommendations regarding improving internal controls as part of these procedures.
Status Summary: Completed (Delayed)

Finding 22-11*: Complete a System Security Plan for Each Sensitive System
Status: No updated corrective action workplan received.
Status Summary: In Progress (On Schedule)

John Tyler Community College (JTCC)
Audit Year: 2020

Finding 20-01: Perform Capital Asset Inventory, Record Capital Assets Timely, and Reconcile Inventory Counts
Status: Corrective action is on target March 31, 2024.
Status Summary: In Progress (Delayed)

Lord Fairfax Community College (LFCC)
Audit Year: 2021

Finding 21-27: Continue to Ensure Proper Capitalization and Retention of Records for Capital Assets. **This is a Repeat Finding.**
Status: Corrective action is on target for completion by June 30, 2024.
Status Summary: In Progress (Delayed)

Tidewater Community College (TCC)
Audit Year: 2021

Finding 21-18: Report Student Status Enrollment Changes Accurately and Timely to National Student Loan Data System. **This is a Repeat Finding.**
Status: Corrective action has been completed.
Status Summary: Completed (Delayed)

Virginia Military Institute (VMI)
Audit Year: 2022

Finding 22-04: Conduct Information Technology Security Audits
Status: The VMI IT department has selected a potential vendor for the IT security audits. The vendor's contract proposal has been sent to the APA for review to determine if the proposed scope of the audit is in compliance with APA requirements. Updating the estimated completion date to the end of June to allow for execution of the contract and completion of the audit.
Status Summary: In Progress (Delayed)

Finding 22-05: Develop a Baseline Configuration for the Operating System Server Environment
Status: Work is now complete on the documentation of our server baseline configuration.
Status Summary: Completed (On Schedule)

Virginia Museum of Fine Arts (VMFA)
Audit Year: 2021

Finding 21-05: Improve Review Process over Small Purchase Charge Card Reconciliations
Status: VMFA completed scheduling and is currently conducting training sessions for cardholders and supervisors to review responsibilities in the reconciliation process.
Status Summary: Completed (On Schedule)

Finding 21-07: Continue to Improve Management of the Change Fund. **This is a Partial Repeat Finding.**
Status: VMFA has revised our existing Petty Cash Policy and Procedure and has submitted it to DOA for final approval.
Status Summary: In Progress (On Schedule)

Virginia Polytechnic Institute and State University (VPISU/ID)
Audit Year 2021

    Finding 21-01: Improve Compliance over Enrollment Reporting. **This is a Repeat Finding.**
    Status: Team continues to identify exceptions in testing; will implement a monthly test plan of targeted samples in January 2024. Testing is laborious due to review at the Program Level and the Campus Level. Will continue to monitor.
    Status Summary: In Progress (On Schedule)

Audit Year: 2020

    Finding 20-01: Report Student Status Enrollment Changes Timely to National Student Loan Data System. **This is a Repeat Finding.**
    Status: NSLDS report is needed to confirm/test. Registrar staff will implement a monthly sample test to confirm the fix is continuing to work as anticipated.
    Status Summary: In Progress (Delayed)

Virginia State University (VSU)
Audit Year: 2021

    Finding 21-09/20-08: Improve Access and Account Management Controls. **This is a Repeat Finding.**
    Status: IT has procured an enterprise-grade Identity Access Management system. The University still must complete the configuration of the application. OIT is working with HR to improve the electronic off boarding/clearance processes.   OIT has updated the system ownership documentation and will be working with the identified security roles to ensure the annual reviews are completed. IT will be performing a security role-based training to ensure the respective members understand their responsibilities.
    Status Summary: In Progress (Delayed)

    Finding 21-10: Continue to Implement Procedures to Review and Document System and Organization Control Reports of Third-Party Service Providers. **This is a Repeat Finding.**
    Status: The SOC reports for Finance and IT will be reviewed by internal audit using an audit management software. IT is working with VITA to rectify the ECOS reporting process. VSU has corrected 80% of its third-party suppliers reports thus far.
    Status Summary: In Progress (Delayed)

    Finding 21-15/20-11: Properly Reconcile Student Account Collections. **This is a Repeat Finding.**
    Status: Process is in place and being completed. Internal Audit is finalizing their review of the process.
    Status Summary: In Progress (Delayed)

    Finding 21-16/21-01: Report Student Status Enrollment Changes Accurately and Timely to National Student Loan Data System. **This is a Repeat Finding.**
    Status: Monthly meetings continue to be held with Office of Financial Aid. However, the NSLDS outage delayed progress and the ability to validate data as originally planned leading to an extended timeframe to complete the full corrective action.
    Status Summary: In Progress (Delayed)

Executive Offices

Attorney General and Department of Law (OAG)
Audit Year: 2021

Finding 21-01: Improve Information Security Program and IT Governance
Status: OAG engaged a risk management firm to assist in the development of policies and have completed their IT Policies. The policies have been published in the agency SharePoint site.
Status Summary: In Progress (Delayed)

Finding 21-02/20-03: Continue to Improve Virtual Private Network Security Controls. **This is a Repeat Finding.**
Status: The VPN client was updated in December 2023 to remediate a known vulnerability. IT continues to work internally and with Contractors to remediate finding.
Status Summary: In Progress (Delayed)

Finding 21-03: Improve Database Security
Status: 100% of the policies and procedures have been completed. Technical remediation work continues, and the OAG continues to leverage the support of a risk management firm to complete items that were identified.
Status Summary: In Progress (Delayed)

Finding 21-04/20-02: Continue to Improve Firewall Management. **This is a Partial Repeat Finding.**
Status: The OAG established and implemented processes to monitor firewall activity, ensure firewall changes follow the formal change control process, and perform vulnerability scanning against the firewall. Additionally, the OAG updated their Information Security Program Policies (OAG Policies) to align with the requirements of the Commonwealth's Information Security Standard, SEC501 (Security Standard).
Status Summary: In Progress (Delayed)

Office of the Governor (GOV)
Audit Year: 2022

Finding 22-01: Improve Policies and Procedures over Expenses
Status: Processes have been written. All AP items are being date stamped. Agencies are reminded to submit invoices as soon as they receive them. More supporting documentation is being added to AP vouchers.
Status Summary: Completed (On Schedule)

Finance

Department of Accounts (DOA)
Audit Year: 2022

Finding 22-01: Ensure Adequate Resources are Available to Maintain Compliance with the Security Standard
Status: DOA completed the annual security review in October 2023.
Status Summary: Completed (On Schedule)

Finding 22-04: Conduct Timely IT Security Audits
Status: VITA Audit Services informed DOA that since the Enterprise Resource Planning system was not included in the last audit that it would not be audited until the next three-year audit cycle. This is tentatively scheduled for March 2025. DOA has selected a firm to perform an audit starting in January 2024 with an estimated completion date of late March 2024.
Status Summary: In Progress (Delayed)

Department of Planning and Budget (DPB)
Audit Year: 2022

Finding 22-01/21-01: Continue to Improve IT Change and Configuration Management Policy and Process. **This is a Repeat Finding.**
Status: Corrective action has been completed.
Status Summary: Completed (Delayed)

Health and Human Resources

Department for Aging and Rehabilitative Services (DARS)
Audit Year: 2022

Finding 22-01: Improve Internal Controls Over Financial System Reconciliations. **This is a Partial Repeat Finding.**
Status: The DARS CFO position remained vacant for roughly six months until the agency hired a new CFO in June 2023. The fiscal division also experienced the recent departures of two directors. Fiscal policies and procedures are currently being evaluated and will include an evaluation for the best approach to reconcile the systems by early FY24. The corrective action will also revolve around the new application once implemented, including DBVI and DARS working together to ensure connectivity between the system and DARS applications, to include exception reporting to assist with timely reconciliation.
Status Summary: In Progress (On Schedule)

Finding 22-02: Improve Internal Controls Surrounding General Ledger Journal Transactions
Status: The CFO will work with fiscal staff (AP / Budget / AR / Grants) to review prior year entries and develop a list of routine entries.
Status Summary: In Progress (On Schedule)

Finding 22-03: Monitor Small Purchase Charge Card Activity on a Monthly Basis. **This is a Partial Repeat Finding.**
Status: An SPCC coordinator has been hired and will start on January 10, 2024. Part of her function will be to review card activity, monitor transactions and provide training for users.
Status Summary: In Progress (On Schedule)

Department of Behavioral Health and Developmental Services (DBHDS)
Audit Year: 2022

Finding 22-02: Improve Vulnerability Management Process
Status: The Security team continues to refine the current vulnerability management program and working with the IT and Facility IT teams to ensure compliance.
Status Summary: In Progress (Delayed)

Finding 22-03: Conduct Information Technology Security Audits over Sensitive Systems
Status: DBHDS continues to work with the facilities to reduce the number of sensitive systems. DBHDS will assess the needs of additional staff in the coming months.
Status Summary: In Progress (On Schedule)

Finding 22-04: Complete FFATA Reporting for First Tier SABG Subawards
Status: Still meeting to automate the FFATA process. Our estimate is to have it running by second quarter of 2024.
Status Summary: In Progress (On Schedule)

Finding 22-05: Continue to Improve Off-Boarding Procedures. **This is a Repeat Finding.**
Status: DBHDS is reviewing HRIS systems to assist with this process.
Status Summary: In Progress (On Schedule)

Finding 22-06: Improve Controls over Processing Capital Outlay Voucher Processing
Status: Actions taken include implementing an updated version of project management system, coordinating with the A&E and a new tracking process. These processes have been successful in correcting the late payments that used to routinely occur. DBHDS is now close to a 100% compliance rate with regard to capital payments.
Status Summary: In Progress (On Schedule)

Finding 22-07: Continue to Improve Controls over the Retirement Benefits System Reconciliation. **This is a Repeat Finding.**
Status: Reviewing process to include the updates in the CAPP manual.
Status Summary: In Progress (On Schedule)

Finding 22-08: Improve Management of Access to the Retirement Benefits System
Status: This process has been tested by APA and has been deemed completed.
Status Summary: Completed (On Schedule)

Finding 22-09: Continue Dedicating Resources to Support Information Security Program. **This is a Repeat Finding.**
Status: Submissions were made for 2 additional FTE's but were not authorized in the Governor's proposed FY25 budget. This is outside of the control of the agency. The security office will begin to pull back resources from projects to support the compliance of security standards. Contract ISO resources for future projects will have to be budgeted as part of the project.
Status Summary: In Progress (Delayed)

Finding 22-10/21-09/20-10/19-02/18-02/17-02: Improve IT Contingency Management Program. **This is a Repeat Finding.**
Status: The template has been finalized and 8/12 facilities have completed. DBHDS will continue to work with the emergency management office to ensure all facilities have completed their COOP/DR.
Status Summary: In Progress (Delayed)

Finding 22-11/21-10/20-11/19-04/18-04: Develop Baseline Configurations for Information Systems. **This is a Repeat Finding.**
Status: The BIA process has been implemented and is currently underway for applications and scheduled throughout the 3-year cycle.
Status Summary: In Progress (On Schedule)

Finding 22-12: Continue to Improve Database Security. **This is a Repeat Finding.**
Status: The baseline configuration was developed; however, it needs to be updated to ensure the database aligns with the expected configuration setting.
Status Summary: In Progress (On Schedule)

Finding 22-13: Continue to Improve Risk Assessment Process. **This is a Repeat Finding.**
Status: The BIA process has been implemented and is currently underway for applications and scheduled throughout the 3-year cycle.
Status Summary: In Progress (On Schedule)

Finding 22-14: Continue to Improve Controls over the Calculation of Contractual Commitments. **This is a Repeat Finding.**
Status: There are challenges with interface between financial data and procurement data since Virginia payment system doesn't interface with the DBHDS financial system. DBHDS is working on developing internal processes that can be used as a work around to compensate for the lack of interfacing capabilities.
Status Summary: In Progress (On Schedule)

Finding 22-15/21-11/20-13: Continue to Implement Compliant Application Access Management Procedures. **This is a Repeat Finding.**
Status: The application reduction project has concluded. The remaining applications that are not identity management service compliant will be evaluated by a contract identity management service resource in FY25 to begin integration of identity management service compliance. This will be an approximately 3-year effort based on the number of applications and the available funding.
Status Summary: In Progress (Delayed)

Finding 22-16/21-06: Ensure Compliance with the Conflict of Interests Act. **This is a Repeat Finding.**
Status: List reviewed for accuracy, Human Capital Management system report run to ensure updates are made to positions reporting and Human Resource Departments are verifying the training is up to date.
Status Summary: In Progress (On Schedule)

Finding 22-17/21-13/20-06: Continue to Improve Controls over Payroll Reconciliations. **This is a Repeat Finding.**
Status: DBHDS is working on the revised checklist and guidance for facilities based on the new CAPP manual guidance.
Status Summary: In Progress (On Schedule)

Department of Health (VDH)
Audit Year: 2022

Finding 22-01: Properly Prepare the Schedule of Expenditures of Federal Awards. **This is a Material Weakness.**
Status: Developed a remediation plan, interviewed key stakeholders, reviewed policies and job aids, developed current state process flow.
Status Summary: In Progress (Delayed)

Finding 22-02: Improve Controls over Journal Entries
Status: Developed a remediation plan, interviewed key stakeholders, reviewed policies and job aids, developed current state process flows, developed future state process flows, drafted new VDH journal entry policy.
Status Summary: In Progress (Delayed)

Finding 22-03: Strengthen Controls over Overtime Payments
Status: Developed a remediation plan, interviewed key stakeholders, reviewed policies and job aids, developed current state process flow. Draft overtime policy has been recreated and in the review process.
Status Summary: In Progress (Delayed)

Finding 22-05/21-01: Strengthen Controls over Financial Reporting. **This is a Material Weakness and a Partial Repeat Finding.**
Status: Progressing in the remediation of Strengthen Controls over Overtime payments, Improve controls over journal entries, and properly prepare the Schedule of Expenditures of Federal Award audit findings; additional positions have been filled including a fiscal tech and CHS accountant.
Status Summary: In Progress (Delayed)
Finding 22-09: Continue Strengthening the System Access Removal Process. **This is a Repeat Finding.**
Status: OIM is continuing to make improvements and seeking additional funding. Obtain funding for Identity Access Management - High level study.
Status Summary: In Progress (Delayed)

Finding 22-10: Continue Strengthening the Termination Process. **This is a Repeat Finding.**
Status: Separations process guidance documents have been updated and uploaded to the VDH intranet.
Status Summary: In Progress (Delayed)

Department of Medical Assistance Services (DMAS)
Audit Year: 2022

Finding 22-01: Improve Third-Party Oversight Process
Status: Policy has been reviewed by IA and feedback submitted. The Security Office has made the requested additions/changes. It is now ready for secondary review from ISO. The third-party procedure is ready for review.
Status Summary: In Progress (Delayed)

Finding 22-02/21-02/20-02: Improve Information Security Program and Controls. **This is a Material Weakness and a Repeat finding.**
Status: The ISO completed the following items:

Six policies signed, 7 are in review, 15 are ready for review.
Six System Security Plans signed, 2 under review, 2 ready for review, and 8 to be scheduled.
Incident Response procedure has been completed and reviewed.
VITA to arrange for a meeting with APA to discuss when APA has time.
Third-party procedure ready for review.
Status Summary: In Progress (Delayed)

Finding 22-03: Continue Strengthening Process over Medicaid Coverage Cancellations. **This is a Repeat Finding.**
Status: DMAS is pleased to report that the Eligibility and Enrollment Services staff assigned to the Out of State Address Data Match Report has completed their reviews of all 4,844 outstanding cases. Many of the remaining cases were acted upon by the local agency worker and others, as reported earlier, had an out of state address of the authorized representative but the member remains a resident of Virginia. Our Healthcare Analytics Division will run the next quarters report to identify any remaining closures, however as previously stated, DMAS does anticipate a significant decline in these cases due to the ending of the Public Health Emergency (PHE). DMAS anticipates this to be on ongoing process to ensure the issue is resolved or quickly addressed.
Status Summary: Completed (Delayed)

Finding 22-04: Improve Timely Removal of Critical System Access. **This is a Repeat Finding.**
Status: The ISO put in a change request to automate the provisioning and deprovisioning of two system accesses to include CoverVA and DSS employees. The change request should be implemented in January 2024.
Status Summary: In Progress (On Schedule)

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: No Change from last update. DMAS continues to work on drafting the RFP for the Fiscal Agent System takeover project. Role-based account privileges will be included as a requirement in the RFP.
Status Summary: In Progress (Delayed)

Department of Social Services (DSS)
Audit Year: 2022

Finding 22-01: Improve Information Security Program and IT Governance. **This is a Material Weakness.**
Status: VITA's system has been augmented with additional information to help track compliance in this area.
Status Summary: Completed (Delayed)

Finding 22-02/21-03/20-10: Perform Responsibilities Outlined in the Agency Monitoring Plan. **This is a Material Weakness and a Repeat Finding.**
Status: Multiple budget requests have been submitted to purchase a Subrecipient Monitoring System but have not been approved.
Status Summary: In Progress (Delayed)

Finding 22-04/21-17/20-14/19-12: Improving Web Application Security. **This is a Repeat Finding.**
Status: Various work tickets have been submitted and work has begun in this area.
Status Summary: In Progress (On Schedule)

Finding 22-05: Upgrade End-of-Life Technology
Status: Work continues in this area.
Status Summary: In Progress (On Schedule)

Finding 22-07/21-10/20-16: Monitor Internal Controls to Ensure Timely Removal of System Access. **This is Repeat Finding.**
Status: Coordinating Enterprise Management System data to identify separations.
Status Summary: In Progress (Delayed)

Finding 22-10/21-04/20-11: Review Non-Locality Subrecipient Audit Reports. **This is a Repeat Finding.**
Status: Multiple Budget requests have been submitted to purchase a Subrecipient Monitoring System, but have not been approved.
Status Summary: In Progress (On Schedule)

Finding 22-14/21-15/20-07/19-02/18-01: Comply with TANF Requirement to Participate in the Income Eligibility and Verification System. **This is a Repeat Finding.**
Status: Requests for modifications to the Code of Virginia will be submitted for consideration by the General Assembly with an effective date of January 1, 2025.
Status Summary: In Progress (On Schedule)

Finding 22-15: Strengthen Internal Controls over FFATA Reporting
Status: Additional time may be needed to fully implement an automated solution.
Status Summary: In Progress (Delayed)

Finding 22-16: Perform Analysis to Identify Service Provider Agencies That Perform Significant Fiscal Processes
Status: ARMICS will develop a plan and cost estimate for performing ARMICS over a broader scope that meets the intent of APA. VDSS does not have an Internal Audit Department and ARMICS is staffed with one person. After further examining the issue, it was determined that additional time is needed for analysis with program staff. The expected completion date is March 2024.
Status Summary: In Progress (Delayed)

Finding 22-18: Monitor Internal Procedures to Ensure Compliance with the Conflict of Interests Act. **This is a Repeat Finding.**
Status: New processes were implemented by the COI coordinator for the 2023 filing year. The new processes are reviewed two times per month to make sure the COI status of a newly hired, transferred, or established position have been captured correctly and the bi-annual training is

current. As issues are identified throughout the year, notations are made so the process can be revisited and changed for 2024 filing year.
Status Summary: In Progress (On Schedule)

Finding 22-19: Reconcile the Commonwealth's Retirement Benefits System
Status: The completion of the corrective action and deliverables is contingent upon Payroll Service Bureau (PSB) updating the Scope of Services Manual. DSS will be contacting PSB to inquire if there is a known timeframe for the updates to be complete.
Status Summary: In Progress (On Schedule)

Finding 22-21/21-08/20-13/19-10/18-10: Continue Developing Record Retention Requirements and Processes for Electronic Records. **This is a Repeat Finding.**
Status: VDH anticipates the first of a series of changes to address this finding to be implemented in the February 2024 Information Technology Services release.
Status Summary: In Progress (On Schedule)

Finding 22-22: Continue Improving IT Risk Management Program. **This is a Repeat Finding.**
Status: A Risk Management Framework has been identified. DSS is working through that framework to determine if it will adequately meet the needs of resolving this finding.
Status Summary: In Progress (Delayed)

Finding 22-23/21-06/20-15/19-13: Continue Improving IT Change and Configuration Management Process. **This is a Repeat Finding.**
Status: Work continues in this area.
Status Summary: In Progress (Delayed)

Audit Year: 2020

Finding 20-06: Continue to Improve Reconciliation Process of the Commonwealth's Retirement Benefits System. **This is a Repeat Finding.**
Status: The completion of the corrective action and deliverables is contingent upon Payroll Service Bureau (PSB) updating the Scope of Services Manual. DSS will be contacting PSB to inquire if there is a known timeframe for the updates to be complete.
Status Summary: In Progress (Delayed)

Department for the Blind and Vision Impaired (DBVI)
Audit Year: 2022

Finding 22-01: Improve Information Technology Governance. **This is a Partial Repeat Finding.**
Status: The DBVI Information Security Governance Group met December 14, 2023 to discuss upcoming SEC530 policies and procedures.
Status Summary: In Progress (On Schedule)
Finding 22-02: Develop and Implement Information Security Policies and Procedures. **This is a Partial Repeat Finding.**
Status: The DARS ISO is working with the Virtual ISO to create policies and procedures based on the new VITA Security Standard, SEC530.
Status Summary: In Progress (On Schedule)

Finding 22-03/20-07/18-08: Improve Oversight over Third Party Providers. **This is a Partial Repeat Finding.**
Status: The DARS ISO has been provided for the hosting vendors database and infrastructure provider for 2022. The Hosting Provider's 2023 SOC 2 Type 2 is not completed yet but is expected before the end of the calendar year.
Status Summary: In Progress (On Schedule)

Finding 22-04/20-06/18-07: Improve information Security for Point-of-Sale System. **This is a Repeat Finding.**
Status: DBVI signed a software contract for a single, integrated, compliant, and accessible PaaS enterprise resource planning (ERP) solution on November 30, 2023. This solution is the first ECOS-approved PaaS solution through VITA and sets the stage for a second solicitation for an Implementer. The draft of the second RFP was submitted to VITA through Planview for mandatory review on December 14, 2023 and they are expected to provide comments within 30 days. DBVI expects to award the contract for implementation by May 1, 2024 and begin implementation by July 1, 2024. Implementation will follow a phased approach completing by the December 31, 2025. VITA's Project Management Division reports the project in "Green" status.
Status Summary: In Progress (On Schedule)

Finding 22-05: Improve Controls over System Access. **This is a Partial Repeat Finding.**
Status: The DBVI Information Security Governance Group is working on an audit and risk assessment schedule for sensitive DBVI systems under SEC530.
Status Summary: In Progress (On Schedule)

Finding 22-06/20-05/18-06: Upgrade Manufacturing System. **This is a Partial Repeat Finding.**
Status: DBVI signed a software contract for a single, integrated, compliant, and accessible PaaS enterprise resource planning (ERP) solution on November 30, 2023. This solution is the first ECOS-approved PaaS solution through VITA and sets the stage for a second solicitation for an Implementer. The draft of the second RFP was submitted to VITA through Planview for mandatory review on December 14, 2023 and they are expected to provide comments within 30 days. DBVI expects to award the contract for implementation by May 1, 2024 and begin implementation by July 1, 2024. Implementation will follow a phased approach completing by the December 31, 2025. VITA's Project Management Division reports the project in "Green" status.
Status Summary: In Progress (On Schedule)

Labor

Virginia Employment Commission (VEC)
Audit Year: 2022

    Finding 22-06: Properly Update and Review System Access
    Status: Corrective action has been completed.
    Status Summary: Completed (Delayed)

    Finding 22-07: Notify Finance of System Adjustments Affecting Benefit Payments
    Status: Corrective action has been completed.
    Status Summary: Completed (Delayed)

Natural and Historical Resources

Department of Wildlife Resources (DWR)
Audit Year: 2021

    Finding 22-02: Deactivate Inactive Small Purchase Charge Cards Timely. **This is a Repeat Finding.**
    Status: DWR has added another layer of review with charge card administrator and Director of Planning & Finance or designee.
    Status Summary: In Progress (Delayed)

Finding 22-03: Improve Documentation Surrounding Reconciliations of Capital Assets. **This is a Repeat Finding.**
Status: DWR is finalizing for review of policies and procedures and will be implementing new revisions in near future.
Status Summary: In Progress (Delayed)

Public Safety and Homeland Security

Department of Fire Programs (DFP)
Audit Year: 2020

Finding 20-01: Update End-Of-Life Technology
Status: DFP has improved its end-of-life technology. For upcoming end of life items, DFP is following its established process for migrating. The only current end of life item is Microsoft Access 2010; this is still needed for testing of a new application that will be migrated to the cloud. DFP has submitted a security exception to VITA advising of this instance. The exception was previously submitted to VITA in 2023 and DFP plans to confirm VITA's approval and update the documentation for the one instance requiring an exception. The exception pertains to DFP's need for Microsoft Access because of an error preventing the new application from going live.
Status Summary: In Progress (Delayed)

Department of State Police (VSP)
Audit Year: 2020

Finding 20-02: Improve Backup and Recovery Policies and Procedures
Status: Little progress made on this item. IT is working to procure an additional software package for the tape back infrastructure. Engineering has resources constraints compounding this issue. This will address short term issues until VSP is transformed into a VITA managed cloud.
Status Summary: In Progress (Delayed)

Finding 20-06: Complete Capital Asset Physical Inventories in Accordance with CAPP Manual Guidelines. **This is a Partial Repeat Finding.**
Status: Consolidation and analysis of reported results of physical inventory counts continues to be worked. Summary analysis and corrective action plans are being completed for P&F Management. Database corrections will follow.
Status Summary: In Progress (Delayed)

Finding 20-09: Align Internal Policies and Procedures with the Virginia Debt Collection Act and Commonwealth Accounting Policies and Procedures. **This is a Repeat Finding.**
Status: Corrective action has been completed.
Status Summary: Completed (Delayed)

Audit Year: 2019

Finding 19-01: Document Internal Policies and Procedures
Status: AR is using the AR workbook and accounts receivable system for AR Quarterly report. Old vehicle crash invoices will be uploaded into accounts receivable system. Updated desk procedures will be completed next.
Status Summary: In Progress (Delayed)

Audit Year: 2017

Finding 17-06: Improve Risk Assessments
Status: VSP is in the final stages of bringing a contractor onboard to complete risk assessments of all sensitive systems.
Status Summary: In Progress (Delayed)

Finding 17-15: Improve Disaster Recovery Plan
Status: IT continues to work with Impact Makers on the DRP. Project is on track.
Status Summary: In Progress (Delayed)

Finding 17-35/14-08: Improve Processes over Work Zone Project Billings. **This is a Repeat Finding**.
Status: Perceptive Administrator is revising the electronic form and VSP is discussing some issues from the electronic form to ensure it will provide accurate data for billing.
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 Services Bureau submits the VRS reconciliation to the agency, P&F and HR will collaborate on clearing reconciling items. With the implementation of Human Capital Management system, PSB has delayed the sending of this reconciliation.
Status Summary: In Progress (Delayed)

Virginia Alcoholic Beverage Control Authority (ABC)
Audit Year: 2022

Finding 22-03/21-03/20-03: Continue Improving Oversight of Third-Party Service Providers. **This is a Repeat Finding.**
Status: The responsible team continues to work through establishing a risk assessment process for existing Third-party vendors as well as potential new third-party vendor procurements.
Status Summary: In Progress (Delayed)

Transportation

Department of Motor Vehicles (DMV)
Audit Year: 2022

Finding 22-03/21-01: Continue to Update End-of-Life Technology. **This is a Repeat Finding.**
Status: Database upgrades completed. Work has begun to migrate CSC staff to cloud storage that will permit us to retire their legacy local storage arrays. VITA security exception was approved to carry us through December 2023. With the exception DMV is compliant with COV standards while DMV works through replacements and data migrations. Migration effort was stalled while bandwidth issues were being addresses but has now resumed. Cloud storage migration continues as it's taking longer than expected. Sever decommission will occur after all data is moved.
Status Summary: In Progress (Delayed)

Department of Transportation (VDOT)
Audit Year: 2022

Finding 22-01: Ensure Timely Removal of Access to the Commonwealth's Accounting and Financial Reporting System
Status: Expectations of managers and supervisors regarding removal of Cardinal access continue to be communicated through training. A Weekly report within the financial system showing the status of each separation notification has been developed and HR completed a validation process. A few issues were noted, and HR is in the process of addressing those issues. The information generated from that report will be used to build a dashboard to communicate to all stakeholders the status of terminations and all tasks associated with timely removal of both physical and system access. This dashboard is currently under development with an estimated completion date of August 11, 2023. Recently, APA retested this issue. While APA noted improvement the review identified some necessary adjustments to this process. HR updated the weekly report based on the updated recommendation. This will be included in a related APA finding for FY23. Therefore,

after discussion with DOA's Compliance Division, we will deem the corrective action related to the 2022 finding complete and tested. VDOT will provide another corrective action plan as it pertains to the FY23 Secretary of Transportation Report.
Status Summary: Completed (Delayed)

Finding 22-02: Improve Access Controls to the Commonwealth's Purchasing System
Status: Upon completion of the separation notice by the supervisor and HR, ASD receives an automated separation notification in MCC. During the audit, it was discovered that the employee required to act on the notification was not doing so as stated in the policy. VDOT has addressed this with the employee and implemented a QA/QC process to ensure this is occurring. Existing procedures included a review of an employee's job responsibilities compared to the access level requested for reasonableness. It was discovered that this was not occurring consistently as stated in the policy and the issue has been addressed with the employee. The Division responsible for the corrective action has indicated that their plan is complete. APA retested payment system access and found no remaining issues. VDOT deems this corrective action and subsequent testing complete.
Status Summary: Completed (Delayed)

Finding 22-03: Improve Internal Controls Surrounding Granting and Removing Access for Equipment Systems
Status: Fiscal Division (MEIS) and Maintenance Division (M5) improved communication when transfers and separations occurred. APA retested access controls surrounding MEIS and M5 and found no remaining issues. VDOT deems this corrective action and subsequent testing complete.
Status Summary: Completed (Delayed)

Finding 22-04: Improve Change Control Process
Status: VDOT's Information Technology Division has completed the action steps identified for this corrective action plan. Recently, APA retested this issue. While APA noted improvements, they determined that the implemented changes were not applied consistently during the year. Therefore, APA determined to reissue this Management Point for the FY23 Audit. Therefore, after discussion with DOA's Compliance Division, VDOT will deem the corrective action related to the 2022 finding complete and tested. VDOT will provide another corrective action plan as it pertains to the FY23 Secretary of Transportation Report.
Status Summary: Completed (On Schedule)

Finding 22-05: Ensure Supervisors are Completing the Separating Employee Checklist. **This is a Repeat Finding.**
Status: Expectations of managers and supervisors regarding removal of Cardinal access continue to be communicated through training. A Weekly report within MCC showing the status of each separation notification has been developed and HR completed a validation process. A few issues were noted, and HR is in the process of addressing those issues. The information generated from that report will be used to build a dashboard to communicate to all stakeholders the status of terminations and all tasks associated with timely removal of both physical and system access. This dashboard is currently under development with an estimated completion date of August 11, 2023. Recently, APA retested this issue. While APA noted improvement the review identified some necessary adjustments to this process. HR updated the weekly report based on the updated recommendation. This will be included in a related APA finding for FY23. Therefore, after discussion with DOA's Compliance Division, VDOT will deem the corrective action related to the 2022 finding complete and tested. VDOT will provide another corrective action plan as it pertains to the FY23 Secretary of Transportation Report.
Status Summary: Completed (Delayed)

Finding 22-06: Continue Improving Service Provider Oversight. **This is a Repeat Finding.**
Status: Monthly ECOS Compliance Status Reports are generated monthly and distributed to all stake holders to communicate the outcomes of compliance reviews. The Division responsible for the corrective action has indicated that their plan is complete. APA retested system security. While

APA noted improvement, this issue will be included in another APA finding for FY23. Therefore, after discussion with DOA's Compliance Division, VDOT will deem the corrective action related to the 2022 finding complete and tested. VDOT will provide another corrective action plan as it pertains to the FY23 Secretary of Transportation Report.
Status Summary: Completed (Delayed)

Veterans and Defense Affairs

<u>Department of Military Affairs (DMA)</u>
Audit Year: 2022

Finding 22-01: Develop Procedures for Proper Accrual of Accounts Payable
Status: Action has been taken by new Deputy CFO to train all staff on accrual-based accounting related to the goods/services to ensure proper dates are reflected in the Commonwealth's Accounting and Reporting System which will ensure expenses are captured in the appropriate SFY DMA's internal Accounts Payable policy is updated to reflect the process of validating the goods/service date and actions that will be taken to ensure compliance with Accounts Payable with fiscal year end close. In Progress to allow time to perform test work. No new updates still targeted for completion March 31, 2024.
Status Summary: In Progress (On Schedule)

Finding 22-02: Ensure Proper Use of Expense Vouchers
Status: DMA recognizes improperly recoding transactions related to our Centralized Personnel Plan (CPP) as an expense voucher. The agency does not plan to continue to utilize CPP in the future. However, if this changes DMA will ensure to adhere to the Commonwealth Accounting Policy and Procedures. In addition, if CPP is used in the future the finance and accounting department will develop policies and procedures. In Progress to allow time to perform test work. No new updates still targeted for completion March 31, 2024.
Status Summary: In Progress (On Schedule)

Finding 22-03: Improve Contract Administration
Status: All current contracts will specifically identify a contract administrator. All future contracts will identify by name the contract administrator before solicitation. Procurement centralization will ensure all renewals for future contracts are identified and executed 30 days before renewal date. Centralization of procurement will manage the contract repository that houses all renewals to ensure proper record. New Procurement Policies will identify and define the requirements for proper invoice receiving, payment tracking, invoice payments, vendor review processes and contract closeout responsibilities. Procurement Office personnel has completed the VCARM course through DGS. DMA has completed the Agency contract repository to house all internal contracts and will have the master list completed approximately March 31, 2024.No new updates still targeted for completion March 31, 2024.
Status Summary: In Progress (On Schedule)

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<u>Compliance Monitoring</u>

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 12/31 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.

DOA is currently reviewing agency certification submissions. As of December 31, 2023, the following agencies were not in compliance with the ARMICS process based on the following:

The following agencies did not comply with ARMICS in FY 2023 and submitted a Non-Compliant Certification Statement:

Agency Name	Certification Status	Initial Corrective Action Plan Received	Status of Corrective Action
Department of Health	Certified Non-Compliant	Yes	Agency update states internal control deficiencies will be remedied/completed by June 30, 2024.
Department of State Police	Certified Non-Compliant	Yes	Agency update states internal control deficiencies will be remedied/completed by March 31, 2024.
Frontier Culture Museum of Virginia	Certified Non-Compliant	Yes	Agency update states internal control deficiencies will be remedied/completed by June 30, 2024.
Gunston Hall	Certified Non-Compliant	Yes	Agency stated it is uncertain when internal control assessments will be completed as processes have been put in place but have not yet been tested. The quarterly update was not received.
Virginia Commission for the Arts	Certified Non-Compliant	No	This agency's deficiencies did not require a corrective action plan and were corrected shortly after the certification deadline.
Virginia Racing Commission	Certified Non-Compliant	Yes	The agency corrective action plan does not identify the deficiencies and/or the actions designed to correct the areas of non-compliance. The quarterly update was requested but not received.

The following agencies certified compliant with ARMICS in FY 2023 but did not submit a final approved Corrective Action Plan addressing the prior year deficiencies:
- Department of Criminal Justice Services
- Department of Environmental Quality
- Department of Military Affairs

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

Compliance with Comptroller's Directives

Annually, all agencies and higher education institutions are required to submit information pursuant to the Comptroller's financial statement directives. This financial data is integral to the successful completion of the Commonwealth's Annual Comprehensive Financial Report. For the FY 2023 reporting period, the following issues were noted.

Comptroller's Directive 1-23, *Directive Compliance Guidelines for State Agencies*

Department of General Services (DGS)

DGS provided delayed submissions and inadequate responses to repeated requests for accurate and detailed information from DOA staff for Attachment 10 – *Enterprise Fund*, Attachment 11 – *Internal Service Fund* and Attachment 19 – *Internal Service Funds – Conversion to Government-wide Statement of Activities*.

Department of Health (VDH)

VDH provided delayed submissions and inadequate responses to repeated requests for accurate and detailed information from DOA staff for Attachment 21 – *Receivables as of June 30*, Attachment 27 – **GASBS No. 33** *Federal Fund Analysis – Nonreimbursement Grants*, and the supplemental payable submission.

Department of Human Resource Management (DHRM)

DHRM provided delayed submissions and inadequate responses to repeated requests for accurate and detailed information from DOA staff for Attachment 10 – *Enterprise Fund*, Attachment 11 – *Internal Service Fund*, Attachment 19 – *Internal Service Funds – Conversion to Government-wide Statement of Activities* and multiple supplemental submissions.

Virginia Information Technologies Agency (VITA)

VITA provided delayed submissions and inadequate responses to repeated requests for accurate and detailed information from DOA staff for Attachment 11 – *Internal Service Fund* and Attachment 19 – *Internal Service Funds – Conversion to Government-wide Statement of Activities*.

Compliance Monitoring

Certification of Agency Reconciliation to Cardinal Reports

The Commonwealth's accounting and reporting system, Cardinal, contains the Commonwealth's official accounting records. Therefore, State accounting policy requires that each agency reconcile its internal accounting records to Cardinal at least monthly and submit the results of the reconciliation via the Certification of Agency Reconciliation to Cardinal.

DOA closely monitors Certification status, evaluates exceptions, and posts correcting entries in Cardinal. Certifications for September and October were due on 10/31/2023 and 12/08/2023, respectively.

Certifications Late or Outstanding

As of January 31, 2024

Agency	Sept	Oct
Gunston Hall	-	01/09/2024
The Science Museum of Virginia	-	01/08/2024

Key: O/S – Certification is outstanding
       DATE – The date received by DOA

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 December 31, 2023, all responses have been received within an acceptable timeframe, except as noted below.

The Department of Medical Assistance Services (DMAS) failed to respond timely to two DOA requests for clarification of reported Medicaid Refund information used in calculating the Commonwealth's FY23 CMIA interest liability prior to the federal reporting deadline. While DMAS did ultimately respond, the delay caused the Commonwealth's initial Annual Report to rely on inaccurate Medicaid Refund information and overstate the interest liability by more than $1 million.

University of Virginia Medical Center (UVAH) failed to respond to reminders to submit an updated Corrective Action Plan for the quarter-ended December 2023, as required in CAPP Manual Topic 10205, Agency Response to APA Audit.

Trial Balance Review

As an integral part of the monthly reconciliation process, each agency should review their monthly trial balance for any anomalies, investigate, and correct immediately. If the anomaly cannot be corrected at the agency level, the problem should be noted on the exception register.

DOA monitors selected general ledger balances and contacts agencies in writing about certain irregular balances. For the months of September, October and November, the following agencies failed to respond timely, make corrective action and/or provide additional information.

Trial Balance Review

As of January 31, 2024

Agency	Sept	Oct	Nov
Department for the Deaf and Hard-Of-Hearing	-	X	X
Department of Health	X	X	X
Mountain Empire Community College	X	X	X
Virginia Information Technologies Agency	X	X	X

E-Commerce

Travel Check Charges

In accordance with Chapter 1, 2023 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 second quarter of FY 2024.

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

Agency Non-Compliance Travel Check Charges

Agency by Secretarial Area	Quarter Ended December 31, 2023	Fiscal Year 2024 To-date Charges
Education		
Cooperative Extension and Agricultural Research Services	$10.00	$20.00
Virginia Military Institute	$55.00	$55.00
Judicial		
Combined District Courts	$5.00	$5.00
General District Courts	$0.00	$5.00
Juvenile and Domestic Relations District Courts	$15.00	$15.00
Magistrate System	$15.00	$15.00
Public Safety and Homeland Security		
Department of Fire Programs	$15.00	$15.00
Department of State Police	$0.00	$5.00
Virginia Alcoholic Beverage Control Authority	$15.00	$15.00
Transportation		
Department of Motor Vehicles	$20.00	$30.00

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Direct Deposit

Effective March 31, 2020, direct deposit was mandated for all employees. Agencies that did not attain a salaried direct deposit performance rate of at least 98% are included in this report.

Direct Deposit Performance by Secretarial Area
Quarter Ended December 31, 2023

Secretarial Area	Direct Deposit % of Salaried Employees	Direct Deposit % of Wage Employees
Administration	100.0%	92.0%
Agriculture and Forestry	100.0%	98.0%
Commerce and Trade	100.0%	100.0%
Education	99.9%	97.0%
Executive Offices	100.0%	100.0%
Finance	100.0%	100.0%
Health and Human Resources	99.6%	99.0%
Independent Agencies	99.9%	100.0%
Judicial	99.8%	98.0%
Labor	100.0%	100.0%
Legislative	100.0%	99.8%
Natural Resources	100.0%	99.8%
Public Safety and Homeland Security	99.8%	99.0%
Transportation	99.9%	99.7%
Veterans and Defense Affairs	100.0%	100.0%
Statewide	**99.8%**	**99.5%**

Comparative		
Quarter Ended December 31, 2021		
Statewide	**99.8%**	**97.6%**

Statewide Salaried Direct Deposit Performance
Quarter Ended December 31, 2023

Salaried Direct Deposit Participation	99.8%

Salaried Direct Deposit Below 98 Percent

Agency	Percent	Number of Employees
Health and Human Resources		
Central State Hospital	97.8%	785
Virginia Center for Behavioral Rehabilitation	97.5%	556

Statewide Wage Direct Deposit Performance
Quarter Ended December 31, 2023

Wage Direct Deposit Participation	99.5%

Wage Direct Deposit Below 90 Percent

Adminisrartion

Department of Human Resources Management	76.5%	17

Education

Longwood University	61.2%	338
Virginia State University	84.3%	115

Public Safety and Homeland Security

Red Onion State Prison	87.5%	8

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Payroll Controls

Benefit Participation by HCM Agencies

The Commonwealth offers a variety of benefits to state employees, including health care, optional retirement plans, deferred compensation, and flexible reimbursement programs.

Benefit Participation
Number of Participating Employees

| | | Comparative | |
Benefit	As of 12/31/2023	As of 12/31/2022	As of 12/31/2021
Health Care**			
COVA Care	47,208	46,564	38,893
COVA HDP	572	542	
COVA Health Aware	6,382	5,676	4,404
Kaiser	1,133	1,140	908
Optima Health	1,348	1,201	902
Tricare	51	54	58
Optional Retirement Plans**			
Political Appointee - ORP	146	181	107
TIAA/CREF	1,336	1,363	1,193
VRS Higher Ed - ORP	389	406	***
Defined Contributions**			
Anuity 403(b) Plan	2,172	*	*
Annuity 403(b) Roth Plan	1969	*	*
Commonwealth of Virginia 457 D/C Plan	29,212	29,392	32,128
Commonwealth of Virginia 457 Roth Plan	1,969	1,627	4,970
Hybrid Mandatory	28,134	24,736	23,050
Hybrid 457 Voluntary D/C Plan	28,127	19,351	14,772
Flexible Reimbursement**			
Dependent Care	894	815	862
Medical Care	10,439	9,773	10,565

*   Not previously reported.
**   Statistics do not include employees of nine institutions of higher education that are decentralized for payroll processing.
*** Implemented January 2022.

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Payroll Statistics

The central payroll system for State government is known as Cardinal Human Capital Management (HCM). HCM is the largest payroll operation in the Commonwealth, serving 97,334 employees. Payroll services are also provided through nine decentralized higher education institutions.

On average, 82,730 employees were paid each month, of which 64,886 were salaried employees.

Cardinal Human Capital Management (HCM) Statistics

■ Active Employees Paid   □ Active Employees Not Paid

January 2023- December 2023
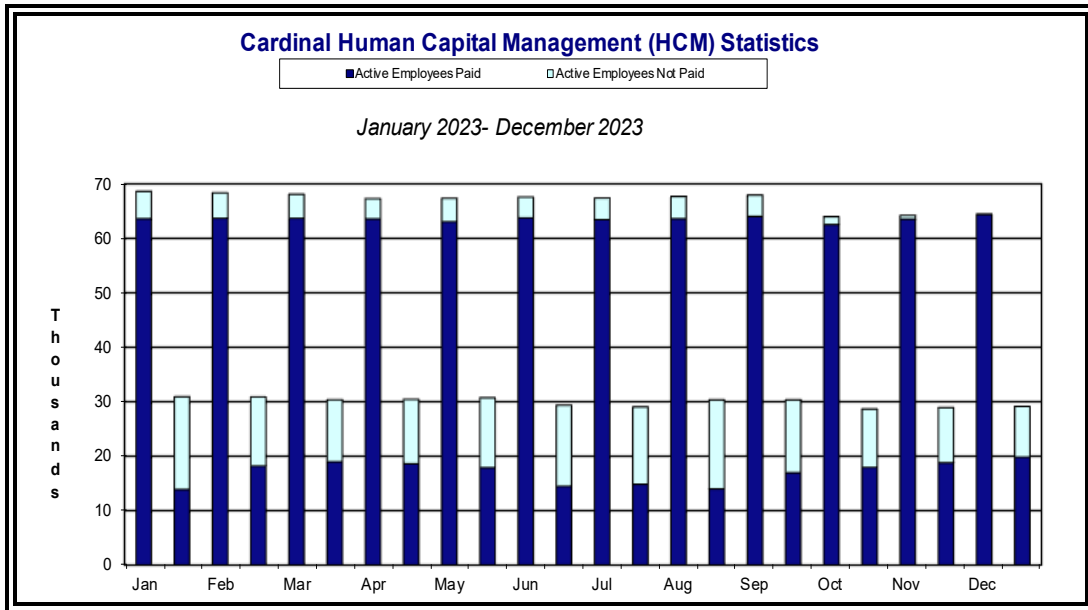
Note: The first bar for each month represents salaried employees, and the next bar represents wage employees. Not all active employees are paid on a current basis. Examples would include employees on extended leave without pay and adjunct faculty not teaching during the current semester.

Statistics do not include employees of nine institutions of higher education that are decentralized for payroll processing.