



## *Quarterly Report Summary - - January 1, 2013 to March 31, 2013*

### **Information Security Controls - Quarterly Summary**

We reviewed 19 information security control areas in 24 agencies during this quarter. Our reviews yielded 20 total information security recommendations in ten control areas. The table below summarizes the top five recommendations that we issued. (Page 1-2)

Information Security Control Area	Agencies Reviewed (Coverage)	Number of Recommendations	Exception Rate
Database Security	11 (46%)	6	55%
IT Disaster Recovery Plan	6 (25%)	3	50%
IT Continuity of Operations Plan	7 (29%)	3	43%
IT Risk Assessment	6 (25%)	2	33%
IT Security Awareness and Training	7 (29%)	2	29%

### **Material Weaknesses Could Put VaCMS at Risk**

The [2012 Agencies of Secretary of Health and Human Resources](#) report contains three recommendations for the Department of Social Services that constitute a material weakness for the Commonwealth, which are entitled: “Prohibit System Users from Modifying Security Settings,” “Create and Implement a Change Management Process for Sensitive Applications,” and “Create and Implement an Audit Process for Sensitive Applications.” While no material errors were noted during our audit, the risk for errors will increase if management does not resolve these weaknesses before it expands the use of the Virginia Case Management System (VaCMS) as part of the Secretary of Health and Human Resources’ eHHR Program. Virginia’s Medicaid modernization solution is expected to be a product of the eHHR Program. (Pages 2-4)

### **New Accounting Standards will Increase Pension Liability and Expenses**

The [2012 Agencies of the Secretary of Finance](#) report includes a summary of the impact of new pension accounting and reporting standards on the Commonwealth. These new standards will increase the amount of pension liability and expenses the Commonwealth and its localities report in their financial statements. (Pages 4-6)

### **The Commonwealth Continues its Efforts to Modernize its Accounting and Budgeting Systems**

The [2012 Agencies of the Secretary of Finance](#) report includes a status of the Commonwealth’s efforts to modernize its accounting and budgeting systems. The Commonwealth implemented Phase one of the Cardinal System project in December 2011 with the implementation of the Department of Transportation’s financial system. Phase two of the implementation occurred in October of 2012 with the Department of Accounts implementing the base modules of Cardinal. Phase three, which involves an incremental

rollout to all state agencies, will occur over the next two years with Cardinal becoming the official system of record beginning in fiscal year 2016.

The Commonwealth has implemented the Performance Budgeting System and while the system is still undergoing some minor enhancements, the system entered the project close out phase in September 2012.

The Commonwealth has developed a funding methodology to support system maintenance and operation costs for both systems, and in October 2012, the Joint Legislative Audit and Review Commission approved the rates. (Pages 6-8)

## **Secretary of Transportation and Single Audit Reports Available**

The [Agencies of the Secretary of Transportation Report](#) discusses the financing and operations of all of the agencies under the Secretary of Transportation with the exception of the Virginia Port Authority. Beginning with fiscal year 2012, the Virginia Port Authority is audited by a separate CPA firm.

The [2012 Commonwealth of Virginia Single Audit Report](#) contains findings and recommendations significant to the Commonwealth's financial statements and selected federal programs. In addition, this report contains the related corrective action plans developed by management that can be used by federal officials and central state agencies to provide oversight.

We will be happy to provide you any reports in their entirety, or you can find all reports listed in this document at our website <http://www.apa.virginia.gov/reports.cfm>. We welcome any comments concerning this report or its contents.

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## Information Security Controls – Quarterly Summary

During the course of auditing the financial and performance controls implemented by the Commonwealth’s agencies, this office also reviews the information technology (IT) security controls that protect sensitive data. While some sensitive data contains information that is protected from general disclosure by state or federal laws, sensitive data may also include information that is critical to an agency’s mission, such as financial and other operational data.

In other words, we audit controls that not only protect data from unauthorized disclosure, but also controls that protect data availability and integrity. Data availability and integrity controls include data back-up and restoration procedures and the performance and configuration of network infrastructure devices, such as routers and firewalls, to mention a few.

Our office reviewed 19 information security control areas in 24 agencies during this quarter. Our reviews yielded 20 total information security recommendations in ten control areas. The table below summarizes the top five recommendations that we issued.

Information Security Control Area	Agencies Reviewed (Coverage)	Number of Recommendations	Exception Rate
Database Security	11 (46%)	6	55%
IT Disaster Recovery Plan	6 (25%)	3	50%
IT Continuity of Operations Plan	7 (29%)	3	43%
IT Risk Assessment	6 (25%)	2	33%
IT Security Awareness and Training	7 (29%)	2	29%

This quarterly chart’s composition reflects many of the prevalent information security issues reported in our annual statewide information security report. This quarter, database security controls is the top issue.

**Database Security Controls:** The most common issue we have found in reviewing database security controls is agencies not implementing automated password controls. This particular control is often overlooked in newly implemented systems that are put into production without having completed a thorough check against the agency’s policies, procedures, and industry best practices.

**IT Risk Management and Contingency Planning:** We continue to issue recommendations to agencies to improve their IT risk management and contingency planning documentation. The most common issue is outdated plans that do not reflect the current IT and systems environment. IT risk management and contingency planning consists of four control areas: business impact analysis, risk assessment, continuity of operations plan, and disaster recovery plan. This quarter we found that three of the four areas are part of the top five recommendations that we issued. The only control area not in the top five is business impact analysis.

**IT Security Awareness and Training:** The most common weakness in agencies' IT security awareness and training is ensuring that all users of sensitive data and systems receive timely security awareness and training.

The summary above only references recommendations we issued in reports issued during the first quarter in 2013 (January through March). A statewide information security report that includes an annual analysis is planned to be issued in early May 2013.

## **Material Weaknesses Could Put VaCMS at Risk**

The following three recommendations constitute a material weakness for the Commonwealth, which are entitled: "Prohibit System Users from Modifying Security Settings," "Create and Implement a Change Management Process for Sensitive Applications," and "Create and Implement an Audit Process for Sensitive Applications." While no material errors were noted during our audit, the risk for errors will increase if management does not resolve these weaknesses before it expands the use of the Virginia Case Management System (VaCMS) as part of the Secretary of Health and Human Resources' eHHR Program. Virginia's Medicaid modernization solution is expected to be a product of the eHHR Program.

### ***Prohibit System Users from Modifying Security Settings***

The Virginia Department of Social Services (Social Services) allows five end users of the Virginia Case Management System to modify its security settings. Section 8.2.2 of the Commonwealth's Information Security Standard requires each agency to establish separation of duties in order to protect sensitive information technology systems and data.

Without separating end users from functions reserved for the Information Security Officer (ISO), the ISO is limited in his ability to know that VaCMS 'controls are working as intended and cannot ensure the Commissioner that functions within VaCMS are properly secured. This weakness was caused when these users were assigned their current level of access in order to troubleshoot and test VaCMS before it went into production in October 2011.

When a system moves from the development phase into production, it is important that the entity secure the system to mitigate the risk of fraud or error. Therefore, we recommend Social Services not provide end users with functions reserved for the ISO to strengthen controls surrounding VaCMS. To avoid this issue in the future, we recommend that Social Services incorporate VaCMS into the ISO's Security Access Management System; which is used to monitor system access centrally. Incorporating the VaCMS into the ISO's Security Access Management System will also help mitigate the risk of fraud or error when other public assistance programs migrate to the VaCMS in the future. In addition, Social Services should consider implementing a process to review VaCMS' audit logs until these functions are separated in order to track end user activity. By doing such, the ISO will be able to mitigate the risk of end users having too much access.

### ***Create and Implement a Change Management Process for Sensitive Applications***

The Social Services has not adopted an application change management process that conforms to industry best practices for its Virginia Case Management System (VaCMS). The Commonwealth's Information Security Standard, SEC 501-06 Section 10.4.2, requires agencies to establish change management controls so that changes to the IT environment do not compromise security controls. Several best practices, such as ITIL and COBIT, provide guidance on establishing a comprehensive change management framework. Implementing a formal change management process reduces the risk that sensitive data is compromised due to programming errors or acts of fraud.

In October 2011, the VaCMS transitioned from the development to the production phase. While VaCMS was in the development phase, Social Services had a formal change management process in place to track system modifications. However, when VaCMS transitioned to production, Social Services failed to carry its change management process forward. The change management responsibility was transferred to the Division of Child Care and Early Childhood Development, which has not yet adopted an application change management process that conforms to industry best practices.

To remedy this weakness, we recommend Social Services adopt a change management process that conforms to industry best practices. Specifically, Social Services should develop a procedure for the VaCMS' change management process. In addition, Social Services should consider implementing a Change Advisory Board consisting of individuals from the Information Technology, Operations, and Business groups. By doing such, Social Services will keep management informed of system modifications and mitigate the risk of programming errors or acts of fraud.

### ***Create and Implement an Audit Process for Sensitive Applications***

Social Services does not have an audit management process for highly privileged administration accounts in its Unisys Mapper System and its new Virginia Case Management System that both contain mission critical data and personally identifiable information. The Commonwealth's Information Security Standard, SEC 501-06 Section 9.3, requires agencies to monitor and record IT system activity to adequately protect sensitive data.

Database administrator accounts have elevated privileges that allow these accounts to perform inserts, updates, and deletes on data in the database without adhering to the controls implemented in the end-user application that accesses the database. Administrator accounts can also structurally change database tables and automatically execute programs triggered by specific events.

Without an audit management process, Social Services is unable to log and monitor the activities performed by the database administrator accounts. This inhibits the administrators' ability to trouble-shoot unexpected events and reduces management's ability to assist law enforcement in investigating a potential database breach. Social Services has not been able to

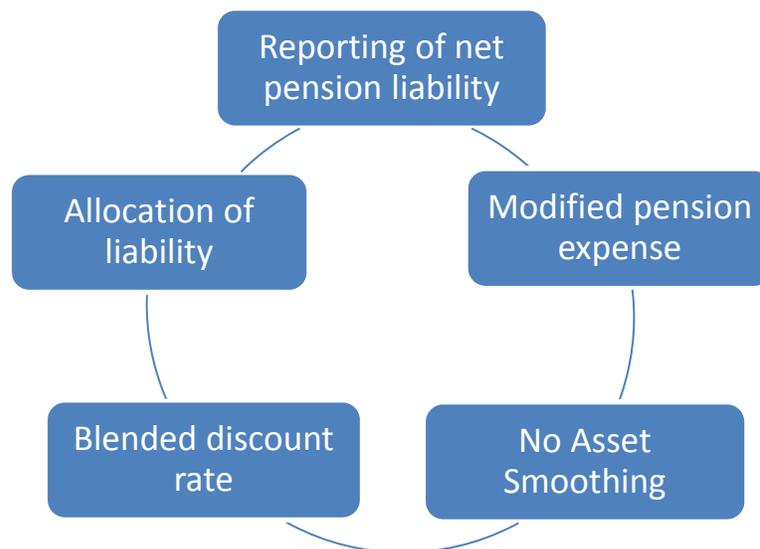
implement an audit management process because the feature does not exist within the Unisys Mapper System.

To eliminate this weakness, Social Services' is replacing the Unisys Mapper System with one containing modern controls. However, Social Services has not finalized a process to monitor the activities recorded in the logs of its latest system, VaCMS. Therefore, we recommend that Social Services assign the responsibility and establish an audit management process for all its applications that contain sensitive data, such as mission critical and personally identifiable information. By doing such, Social Services will reduce the risk of unauthorized and undetected database modifications.

## New Accounting Standards will Increase Pension Liability and Expenses

In June 2012, the Governmental Accounting Standards Board (GASB) issued two new standards for accounting and reporting pension activity for state and local governments. GASB Statement No. 67 covers accounting and reporting by pension plans, and GASB Statement No. 68 covers accounting and reporting of pension activity by employers. The Virginia Retirement System must implement Statement No. 67 in fiscal year 2014, while the Commonwealth and its various localities must implement Statement No. 68 in fiscal year 2015.

GASB issued these standards to increase transparency, consistency, and comparability of pension information across state and local governments and to improve the usefulness of the reported pension information for decision making. These standards do not address how governments approach pension funding. Some key changes in the new standards include the following:



The new standards have a conceptual shift in the reporting of liabilities and expenses from a funding approach to an earnings approach. Currently, the Commonwealth only reports a liability to the extent it did not fully fund the annually required contribution as determined by its actuary. Under the new standards, the Commonwealth will report a pension liability as

employees earn their benefits by providing services. The Commonwealth is allowed to offset the pension liability by the assets it has accumulated to fund the benefits to arrive at the net pension liability in its financial statements.

The Commonwealth's pension expense under Statement No. 68 will be based on the change in total pension liability from year to year. The Commonwealth will recognize some of the expense immediately and defer part of the expense to later years. Currently, the GASB expense, which is based on the annual required contribution, was also the standard for responsible funding. A new funding model is being developed by various professional associations.

**The new standard will result in a large increase in the Commonwealth's net pension liability and expense in its financial statements.**

Another new provision of the standard is that governments must report the change in market value of their pension investments immediately. This will increase the volatility of the accounting expense since investment earnings are a factor governments must use in determining the annual pension expense. Under the existing standards, the Virginia Retirement System was allowed to smooth fluctuations in the market value of its investments over a five year period.

**If the government has adopted a funding strategy to fully fund the net pension liability, they are allowed to continue to use the long-term expected rate of return during the period that assets are accumulated to reach the fully funded status.**

Current standards require a discount rate equal to the long-term expected rate of return on the pension plan's investments. Under the new standards, if the pension plan's investments are not sufficient to cover all of the projected benefit payments, for the portion not covered the Virginia Retirement System will be required to use a blended rate consisting of the long-term expected rate of return and the municipal borrowing rate.

Finally, government employers participating in cost-sharing multiple-employer plans must recognize their proportionate share of the collective amounts for the plan as a whole. Currently, the main impact of this change will be an increase in the net pension liability the Commonwealth's localities report in their financial statements. The Virginia Retirement System has provided information to the localities estimating the extent of this increase.

**As a result of this change, the Commonwealth's localities will now be required to report a large net pension liability in their individually published financial statements for teachers covered under the cost-sharing multiple-employer plan administered by the Virginia Retirement System.**

Last fall, our Office presented a summary of these upcoming changes to the Virginia Association of Counties and the House Appropriations and Senate Finance Committees. The Department of Accounts and the Virginia Retirement System will work together to coordinate the Commonwealth's implementation of these new standards.

## **The Commonwealth Continues its Efforts to Modernize its Accounting and Budgeting Systems**

### ***Cardinal System***

The Commonwealth has continued to make progress on its Cardinal system, which will replace the Commonwealth's financial system (CARS) with a modern, enterprise-wide financial system (base financial system). Due to their age and lack of integration, the Commonwealth's current systems either do not contain the information, or cannot easily exchange information, to support current state and federal initiatives related to government transparency and timelier financial reporting.

**This is a key project for the Commonwealth since the current accounting systems are outdated both in terms of the technology and available functionality.**

Cardinal's first implementation phase occurred in December 2011 with the implementation of Transportation's financial system. Phase two of the implementation occurred in October of 2012 with the Department of Accounts (Accounts) implementing the base modules of Cardinal. The base modules consist of general ledger, accounts payable, and a portion of the accounts receivable module. Phase three, which involves an incremental roll out of the base modules to all state agencies, will occur over the next two years with Cardinal becoming the official system of record for the Commonwealth beginning in fiscal year 2016. The base modules will provide the foundation for a modern financial system for the Commonwealth with the ability to add other modules and expand functionality in future phases. The project team is already preparing for these future phases, and the Commonwealth is currently in the process of procuring a vendor to perform a study to determine whether to purchase a separate procurement system or integrate its existing system with Cardinal.

The project development and implementation budget is \$58 million for phases one and two and is funded by Transportation and a working capital advance of approximately \$7.3 million. As of November 2012, project expenses totaled approximately \$54 million. The project development and implementation budget is \$57 million for phase three and will be funded by a working capital advance. Transportation is funding all operating costs through fiscal year 2013. Charges to agencies in the form of an internal service fund rate will fund operating costs and repayment of the working capital advance starting in fiscal year 2014 as described below.

In September 2012, the State Comptroller certified to the Auditor of Public Accounts his compliance with Item 260B.2. of Chapter 3, 2012 Special Session I Acts of Assembly, which required that prior to accessing the working capital advance to fund the statewide roll-out of

Cardinal, the State Comptroller should certify that standards for vendor accounting information have been developed, incorporated into the design of Cardinal, and Cardinal and other agency and institutions' financial systems have internal controls procedures incorporating industry best practices for a standard vendor database to minimize improper payments to vendors.

As part of Cardinal's development and implementation process, the Departments of Accounts, Transportation, and General Services and the Virginia Information Technologies Agency (VITA) worked together to develop and incorporate vendor data standards. In January 2013, the Cardinal project team adopted chart of account data standards, which incorporate the existing CARS chart of accounts. The team will review and modify the chart of accounts data standards once phase three is implemented and all state agencies are using Cardinal.

### ***Performance Budgeting System***

Planning and Budget and the Enterprise Applications Division at VITA have implemented the Performance Budgeting System. This system addresses several functional areas including budget development (operating and capital), six-year financial planning, budget execution, and strategic planning. While the system is still undergoing some minor enhancements, the system entered the project close out phase in September 2012.

Funding for this \$14.2 million project comes from a working capital advance administered by VITA. The Appropriation Act directs the repayments of the advance from enhanced collections, cost recoveries, inter-agency collaborative projects, and other initiatives. No repayment from these sources has occurred to date.

### ***Enterprise Applications Internal Service Fund***

Item 260 of Chapter 3, 2012 Special Session I Acts of Assembly, provides the authority for a new internal service fund that Accounts will manage and authorizes the Secretary of Finance to establish a fee charged to agencies to support enterprise system administration.

The rate for the Cardinal system will be \$1.05 per transaction for agencies. Transportation is using additional modules not being used by any other agency and therefore will be charged a separate additional rate of 36.2 percent of budgeted annual operating costs of the system. The rate will be collected through quarterly payments beginning in fiscal year 2014. Fiscal year 2015 and subsequent years' rates will be adjusted based on profit/loss in the fund. Rates will increase in fiscal year 2016 to account for the repayment of the working capital advance.

**Accounts developed a funding methodology to support system maintenance and operation costs for both systems, and in October 2012 the Joint Legislative Audit and Review Commission approved the rates.**

Rates for the Performance Budgeting system will be based on an agency's appropriations and collected through quarterly payments. The rate will be \$99.24 per one million dollars in

appropriations retroactively effective for fiscal year 2013 and will decrease to \$95.98 per one million dollars in appropriations for fiscal year 2014 due to an increase in statewide appropriations. The rate includes the repayment of the working capital advance over a ten year period.

## **SUMMARY OF REPORTS ISSUED**

The following reports on audit were released by this Office during the period January 1, 2013, to March 31, 2013. Those reports which included findings in the area of internal controls or compliance are indicated by an (\*) asterisk.

### **Judicial Branch**

Indigent Defense Commission for the years ended June 30, 2010, 2011, and 2012

Virginia Board of Bar Examiners for the year ended June 30, 2012

Virginia State Bar for the year ended June 30, 2012

### **Executive Departments**

Office of the Attorney General and the Department of Law for the year ended June 30, 2012\*

### **Administration**

Department of General Services for the years ended June 30, 2011 and June 30, 2012\*

State Board of Elections for the years ended June 30, 2011 and June 30, 2012\*

### **Commerce and Trade**

Department of Labor and Industry for the three-year period ended June 30, 2012

Urban Public-Private Partnership Redevelopment Fund and the Rehabilitation of Derelict Structures Fund for the year ended June 30, 2012

Virginia Board of Accountancy for the year ended June 30, 2012

Virginia Department of Housing and Community Development for the period July 1, 2010 through June 30, 2012\*

Virginia Small Business Financing Authority for the years ended June 30, 2011 and June 30, 2012

Virginia Tourism Authority for the year ended June 30, 2012

### **Education**

Department of Education, including Direct Aid to Public Education for the year ended June 30, 2012\*

Virginia Commission for the Arts for the year ended June 30, 2012\*

## **Colleges and Universities**

The College of William and Mary in Virginia Intercollegiate Athletic Programs for the year ended June 30, 2012

Dabney S. Lancaster Community College Reaccreditation Review for the year ended June 30, 2012

George Mason University Intercollegiate Athletic Programs for the year ended June 30, 2012

James Madison University Intercollegiate Athletic Programs for the year ended June 30, 2012

Longwood University Intercollegiate Athletic Programs for the year ended June 30, 2012

Norfolk State University Intercollegiate Athletics Programs for the year ended June 30, 2012

Old Dominion University Intercollegiate Athletic Programs for the year ended June 30, 2012

Radford University Intercollegiate Athletic Programs for the year ended June 30, 2012

University of Virginia Intercollegiate Athletics Programs for the year ended June 30, 2012

Virginia Commonwealth University Intercollegiate Athletic Programs for the year ended June 30, 2012

Virginia Military Institute Intercollegiate Athletic Programs for the year ended June 30, 2012

Virginia Polytechnic Institute and State University Intercollegiate Athletic Programs for the year ended June 30, 2012

Virginia Western Community College Reaccreditation Review for the year ended June 30, 2012

## **Finance**

Agencies of the Secretary of Finance for the year ended June 30, 2012\*

## **Health and Human Resources**

Agencies of the Secretary of Health and Human Resources for the year ended June 30, 2012\*

## **Natural Resources**

Marine Resources Commission for the two-year period ended June 30, 2012

Rappahannock River Basin Commission for the year ended June 30, 2012

## **Transportation**

Agencies of the Secretary of Transportation for the year ended June 30, 2012\*

## **Veterans Affairs and Homeland Security**

Department of Veterans Services, Veterans Services Foundation, and Virginia War Memorial for the two-year period ended June 30, 2012

## **Special Reports**

Commonwealth of Virginia Single Audit Report for the year ended June 30, 2012\*  
Report on Collections of Commonwealth Revenues by Local Constitutional Officers for the year ended June 30, 2012\*  
Report to the Joint Legislative Audit and Review Commission for the quarter October 1, 2012 through December 31, 2012\*  
Statewide Analysis of Operating Appropriations for the year ended June 30, 2012\*

## **Clerks of the Circuit Courts**

### **Counties:**

County of Giles - January 1, 2011 through September 30, 2012  
County of Mathews (Turnover) as of December 28, 2012  
County of Northumberland (Turnover) as of December 31, 2012  
County of York and City of Poquoson – July 1, 2011 to September 30, 2012

## **State Accounts (as of June 30, 2012)**

### **Counties:**

County of Essex (Turnover) – as of December 31, 2012  
County of Fauquier (Turnover) – as of January 31, 2013  
County of Prince Edward (Turnover) – as of December 31, 2012

## **General Receivers**

### **Cities:**

City of Bristol (Turnover) as of November 30, 2012  
City of Lynchburg (Turnover) as of June 30, 2012

### **Counties:**

County of Washington (Turnover) as of November 30, 2012

## **Magistrates**

### **Cities:**

Cities of Suffolk and Franklin, Counties of Southampton and Isle of Wight – July 1, 2011 through June 30, 2012  
Cities of Williamsburg and Poquoson; Counties of James City and York – July 1, 2011 through June 30, 2012  
City of Alexandria – July 1, 2011 through June 30, 2012  
City of Danville – July 1, 2011 through June 30, 2012  
City of Emporia – July 1, 2011 through June 30, 2012  
City of Hampton – July 1, 2011 through June 30, 2012  
City of Lynchburg – July 1, 2011 through June 30, 2012  
City of Newport News – July 1, 2011 through June 30, 2012  
City of Norfolk – July 1, 2011 through June 30, 2012  
City of Roanoke – July 1, 2011 through June 30, 2012

### **Counties:**

County of Alleghany - July 1, 2011 through June 30, 2012  
County of Amelia – July 1, 2011 through June 30, 2012  
County of Amherst – July 1, 2011 through June 30, 2012  
County of Appomattox – July 1, 2011 through June 30, 2012  
County of Augusta – July 1, 2011 through June 30, 2012  
County of Bath - July 1, 2011 through June 30, 2012  
County of Bedford – July 1, 2011 through June 30, 2012  
County of Botetourt- July 1, 2011 through June 30, 2012  
County of Brunswick – July 1, 2011 through June 30, 2012  
County of Campbell – July 1, 2011 through June 30, 2012\*  
County of Carroll – July 1, 2011 through June 30, 2012  
County of Charles City – July 1, 2011 through June 30, 2012  
County of Culpeper – July 1, 2011 through June 30, 2012  
County of Dickenson – July 1, 2011 through June 30, 2012  
County of Dinwiddie – July 1, 2011 through June 30, 2012  
County of Fauquier – July 1, 2011 through June 30, 2012  
County of Franklin – July 1, 2011 through June 30, 2012  
County of Gloucester – July 1, 2011 through June 30, 2012  
County of Greensville – July 1, 2011 through June 30, 2012  
County of Halifax – July 1, 2011 through June 30, 2012\*  
County of Hanover – July 1, 2011 through June 30, 2012  
County of Henry – July 1, 2011 through June 30, 2012\*  
County of Lee – July 1, 2011 through June 30, 2012  
County of Mecklenburg – July 1, 2011 through June 30, 2012  
County of Montgomery – July 1, 2011 through June 30, 2012\*  
County of New Kent – July 1, 2011 through June 30, 2012  
County of Orange – July 1, 2011 through June 30, 2012  
County of Page – July 1, 2011 through June 30, 2012

County of Pittsylvania – July 1, 2011 through June 30, 2012  
County of Pulaski - July 1, 2011 through June 30, 2012  
County of Roanoke – July 1, 2011 through June 30, 2012  
County of Rockingham - July 1, 2011 through June 30, 2012  
County of Russell – July 1, 2011 through June 30, 2012  
County of Scott- July 1, 2011 through June 30, 2012  
County of Shenandoah – July 1, 2011 through June 30, 2012  
County of Surry – July 1, 2011 through June 30, 2012  
County of Sussex – July 1, 2011 through June 30, 2012  
County of Tazewell – July 1, 2011 through June 30, 2012  
County of Warren – July 1, 2011 through June 30, 2012  
County of Washington – July 1, 2011 through June 30, 2012\*  
County of Wise – July 1, 2011 through June 30, 2012  
County of Wythe – July 1, 2011 through June 30, 2012

### **Combined General District**

#### **Cities:**

City of Buena Vista – July 1, 2011 through June 30, 2012  
City of Colonial Heights – July 1, 2011 through June 30, 2012  
City of Emporia – July 1, 2011 through June 30, 2012  
City of Falls Church – July 1, 2011 through June 30, 2012  
City of Franklin – July 1, 2011 through June 30, 2012  
City of Galax – July 1, 2011 through June 30, 2012  
City of Radford – July 1, 2011 through June 30, 2012  
City of Salem – July 1, 2011 through June 30, 2012

#### **Counties:**

County of Alleghany - July 1, 2011 through June 30, 2012  
County of Amelia – July 1, 2011 through June 30, 2012  
County of Bath - July 1, 2011 through June 30, 2012  
County of Bland – July 1, 2011 through June 30, 2012\*  
County of Botetourt – July 1, 2011 through June 30, 2012  
County of Brunswick – July 1, 2011 through June 30, 2012  
County of Charles City – July 1, 2011 through June 30, 2012  
County of Craig – July 1, 2011 through June 30, 2012  
County of Dickenson – July 1, 2011 through June 30, 2012\*  
County of Dinwiddie – July 1, 2011 through June 30, 2012  
County of Floyd – July 1, 2011 through June 30, 2012  
County of Grayson – July 1, 2011 through June 30, 2012\*  
County of Greensville – July 1, 2011 through June 30, 2012  
County of Highland – July 1, 2011 through June 30, 2012  
County of Lee – July 1, 2011 through June 30, 2012  
County of Madison – July 1, 2011 through June 30, 2012

County of Orange – July 1, 2011 through June 30, 2012  
County of Prince George – July 1, 2011 through June 30, 2012\*  
County of Rappahannock – July 1, 2011 through June 30, 2012  
County of Russell – July 1, 2011 through June 30, 2012  
County of Scott – July 1, 2011 through June 30, 2012  
County of Southampton – July 1, 2011 through June 30, 2012  
County of Surry – July 1, 2011 through June 30, 2012\*  
County of Sussex – July 1, 2011 through June 30, 2012\*

## **General District Courts**

### **Cities:**

City of Alexandria – July 1, 2011 through June 30, 2012  
City of Bristol – July 1, 2011 through June 30, 2012  
City of Danville – July 1, 2011 through June 30, 2012  
City of Hampton – July 1, 2011 through June 30, 2012  
City of Lynchburg – July 1, 2011 through June 30, 2012\*  
City of Martinsville – July 1, 2011 through June 30, 2012  
City of Newport News (Civil Division) – July 1, 2011 through June 30, 2012  
City of Newport News (Criminal Division) – July 1, 2011 through June 30, 2012\*  
City of Newport News (Traffic Division) – July 1, 2011 through June 30, 2012  
City of Norfolk – July 1, 2011 through June 30, 2012  
City of Richmond (Traffic) – July 1, 2011 through June 30, 2012\*  
City of Roanoke – July 1, 2011 through June 30, 2012\*  
City of Staunton – July 1, 2011 through June 30, 2012  
City of Suffolk – July 1, 2011 through June 30, 2012\*  
City of Waynesboro - July 1, 2011 through June 30, 2012  
City of Williamsburg/County of James City – July 1, 2011 through June 30, 2012

### **Counties:**

County of Accomack – July 1, 2011 through June 30, 2012\*  
County of Amherst – July 1, 2011 through June 30, 2012\*  
County of Appomattox – July 1, 2011 through June 30, 2012  
County of Augusta – July 1, 2011 through June 30, 2012  
County of Bedford – July 1, 2011 through June 30, 2012\*  
County of Campbell – July 1, 2011 through June 30, 2012\*  
County of Caroline – July 1, 2011 through June 30, 2012  
County of Carroll – July 1, 2011 through June 30, 2012  
County of Clarke – July 1, 2011 through June 30, 2012\*  
County of Culpeper – July 1, 2011 through June 30, 2012  
County of Fauquier – July 1, 2011 through June 30, 2012  
County of Franklin – July 1, 2011 through June 30, 2012  
County of Gloucester – July 1, 2011 through June 30, 2012  
County of Halifax – July 1, 2011 through June 30, 2012

County of Hanover – July 1, 2011 through June 30, 2012  
County of Henry – July 1, 2011 through June 30, 2012\*  
County of Isle of Wight – July 1, 2011 through June 30, 2012  
County of King and Queen – July 1, 2011 through June 30, 2012  
County of Lancaster – July 1, 2011 through June 30, 2012  
County of Mecklenburg – July 1, 2011 through June 30, 2012  
County of Montgomery – July 1, 2011 through June 30, 2012  
County of Nelson – July 1, 2011 through June 30, 2012  
County of New Kent – July 1, 2011 through June 30, 2012  
County of Northampton – July 1, 2011 through June 30, 2012  
County of Page – July 1, 2011 through June 30, 2012  
County of Patrick – July 1, 2011 through June 30, 2012  
County of Pittsylvania – July 1, 2011 through June 30, 2012  
County of Pulaski - July 1, 2011 through June 30, 2012  
County of Roanoke – July 1, 2011 through June 30, 2012  
County of Rockbridge – July 1, 2011 through June 30, 2012\*  
County of Rockingham - July 1, 2011 through June 30, 2012  
County of Shenandoah – July 1, 2011 through June 30, 2012  
County of Smyth – July 1, 2011 through June 30, 2012\*  
County of Tazewell – July 1, 2011 through June 30, 2012  
County of Warren – July 1, 2011 through June 30, 2012  
County of Washington – October 1, 2011 through June 30, 2012  
County of Wise – July 1, 2011 through June 30, 2012\*  
County of Wythe – July 1, 2011 through June 30, 2012  
County of York – July 1, 2011 through June 30, 2012

### **Juvenile and Domestic Relations Courts**

#### **Cities:**

City of Alexandria – July 1, 2011 through June 30, 2012  
City of Bristol – July 1, 2011 through June 30, 2012  
City of Charlottesville – July 1, 2011 through June 30, 2012  
City of Chesapeake – July 1, 2011 through June 30, 2012\*  
City of Danville – July 1, 2011 through June 30, 2012\*  
City of Hampton – July 1, 2011 through June 30, 2012  
City of Lynchburg – July 1, 2011 through June 30, 2012\*  
City of Martinsville – July 1, 2011 through June 30, 2012  
City of Petersburg – July 1, 2011 through June 30, 2012  
City of Roanoke - July 1, 2011 through June 30, 2012  
City of Staunton – July 1, 2011 through June 30, 2012  
City of Suffolk – July 1, 2011 through June 30, 2012  
City of Waynesboro – July 1, 2011 through June 30, 2012  
City of Winchester – July 1, 2011 through June 30, 2012

**Counties:**

- County of Accomack – July 1, 2011 through June 30, 2012\*
- County of Albemarle – July 1, 2011 through June 30, 2012
- County of Amherst – July 1, 2011 through June 30, 2012\*
- County of Appomattox – July 1, 2011 through June 30, 2012
- County of Augusta – July 1, 2011 through June 30, 2012
- County of Bedford – July 1, 2011 through June 30, 2012
- County of Campbell – July 1, 2011 through June 30, 2012
- County of Caroline – July 1, 2011 through June 30, 2012\*
- County of Carroll – July 1, 2011 through June 30, 2012\*
- County of Chesterfield – July 1, 2011 through June 30, 2012
- County of Clarke – July 1, 2011 through June 30, 2012
- County of Culpeper – July 1, 2011 through June 30, 2012
- County of Fauquier – July 1, 2011 through June 30, 2012
- County of Franklin – July 1, 2011 through June 30, 2012
- County of Frederick – July 1, 2011 through June 30, 2012
- County of Halifax – July 1, 2011 through June 30, 2012
- County of Henry – July 1, 2011 through June 30, 2012
- County of Isle of Wight – July 1, 2011 through June 30, 2012\*
- County of James City/City of Williamsburg – July 1, 2011 through June 30, 2012\*
- County of King and Queen – July 1, 2011 through June 30, 2012
- County of Louisa – July 1, 2011 through June 30, 2012
- County of Mecklenburg – July 1, 2011 through June 30, 2012
- County of Montgomery – July 1, 2011 through June 30, 2012
- County of Nelson – July 1, 2011 through June 30, 2012
- County of New Kent – July 1, 2011 through June 30, 2012
- County of Northampton – July 1, 2011 through June 30, 2012
- County of Nottoway – July 1, 2011 through June 30, 2012
- County of Page – July 1, 2011 through June 30, 2012
- County of Patrick – July 1, 2011 through June 30, 2012
- County of Pittsylvania – July 1, 2011 through June 30, 2012
- County of Pulaski – July 1, 2011 through June 30, 2012\*
- County of Roanoke – July 1, 2011 through June 30, 2012
- County of Rockbridge – July 1, 2011 through June 30, 2012
- County of Rockingham – July 1, 2011 through June 30, 2012\*
- County of Shenandoah – July 1, 2011 through June 30, 2012
- County of Smyth – July 1, 2011 through June 30, 2012\*
- County of Tazewell – July 1, 2011 through June 30, 2012
- County of Warren – July 1, 2011 through June 30, 2012
- County of Washington – July 1, 2011 through June 30, 2012
- County of Wise – July 1, 2011 through June 30, 2012
- County of Wythe – July 1, 2011 through June 30, 2012
- County of York/City of Poquoson – July 1, 2011 through June 30, 2012

\*Denotes management control finding