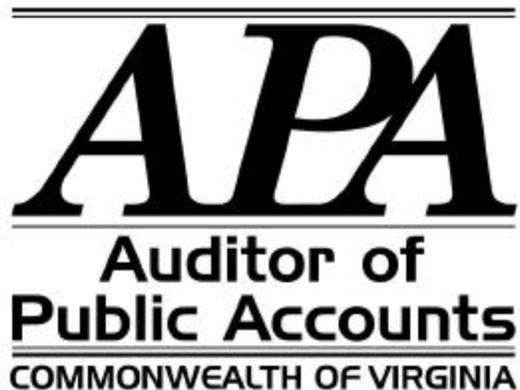


**CENTURY DATE CHANGE  
INITIATIVE PROJECT OFFICE  
RICHMOND, VIRGINIA**

**REPORT ON AUDIT  
AS OF  
MARCH 31, 2000**



December 8, 2000

The Honorable James S. Gilmore, III  
Governor of Virginia  
State Capital  
Richmond, Virginia

The Honorable Vincent F. Callahan, Jr.  
Chairman, Joint Legislative Audit  
and Review Commission  
General Assembly Building  
Richmond, Virginia

### **SPECIAL REVIEW**

We have reviewed Y2K expense accumulation, reporting and monitoring processes at state agencies and institutions to determine the reliability and accuracy of Y2K expense information reported to the Century Date Change Initiative Project Office (CDCI). Further, we have reviewed Y2K initiative funding administered by CDCI to determine its use and any potential general fund cost recoveries.

### **Review Objectives, Scope and Methodology**

We had five objectives for our review of Y2K expenses and funding sources. These objectives were to evaluate the process used to accumulate and report Y2K expense information, to determine the reliability and auditability of the data sources used, to verify the accuracy of the Y2K expense information reported to CDCI, to verify the use of funding sources administered by CDCI, and to determine the whether any cost recoveries would be made.

We reviewed the Y2K expense information submitted to CDCI as of March 31, 2000, by the following 19 state agencies and institutions:

- Department of Accounts
- Department of Alcoholic Beverage Control
- Department of Corrections
- Department of General Services
- Department of Health
- Department of Medical Assistance Services
- Department of Motor Vehicles
- Department of Social Services
- Department of Taxation
- Department of Transportation
- Virginia Employment Commission
- State Corporation Commission
- Supreme Court of Virginia
- Virginia Retirement System
- State Lottery Department
- Norfolk State University
- Virginia Commonwealth University
- University of Virginia
- Virginia Polytechnic Institute & State University

We selected these agencies and institutions based on an analysis of agency Y2K expenses reported to CDCI by secretariat. Our sample included all agencies with expenses in excess of \$1 million, with the final determination made based on the percentage of expenses covered within each secretariat. In total, the above agencies reflect 72.96 percent of the total Y2K expenses reported to CDCI.

In performing this review, we conducted interviews with agency and institution personnel and reviewed guidelines provided by CDCI to determine procedures used to accumulate and report Y2K expenses and evaluate our ability to audit this information. We obtained sample documentation from agencies and institutions supporting Y2K expenses. We compared agency Y2K expense summary information to information reported by CDCI to verify the accuracy and reliability of Y2K expense information.

Additionally, we conducted interviews with agency personnel at the Department of Planning and Budget (DPB) and CDCI to determine the procedures used to transfer general fund appropriations administered by CDCI and the use of funds provided by a general fund deficit loan. We reviewed Item number 548 of the Appropriations Act for the 1998-2000 Biennium to determine the general fund appropriations available. We obtained and reviewed supporting documentation from DPB summarizing the transfer of these appropriations. We compared the authorized appropriations to the documentation provided to ensure accuracy and reliability. Finally, we obtained and reviewed documentation from CDCI and DPB concerning the general fund deficit loan and non-general fund cost recovery efforts underway to repay that loan.

## **Results**

We found that the agencies and institutions had reported to CDCI Y2K expenses using reliable and auditable sources of information. However, while CDCI defined for agencies what type of costs could be included or excluded as Y2K expenses, it did not require their inclusion or exclusion. Additionally, agencies were not consistent in the timing of when they began accumulating expense data or how they accumulated the information. Therefore, the Y2K expenses reported by CDCI at a summary level for the Commonwealth do not include the total financial impact of Y2K initiatives.

Further, we determined that CDCI transferred all but \$72,491 of the appropriations provided under Item 548 of the Appropriations Act for the 1998-2000 Biennium to state agencies to support Y2K initiatives.

Finally, of the \$10 million provided by the general fund deficit loan, CDCI used \$8.58 million to fund its independent verification and validation process and to support the Virginia Information Coordination Center. It transferred \$1.42 million to the Department of Health.

In the spring of 2000, CDCI made the decision to recover a portion of the loan funds spent and as of June 30, 2000, had recovered approximately \$2.03 million from non-general fund agencies. As required by Section 3-1.01.QQ of the Appropriations Act, Chapter 1072, DPB developed a model to determine the amount and allocation of additional recoveries for the outstanding loan balance of \$7.97 million, which includes the payments to the Department of Health and Virginia Information Coordination Center for unbudgeted Y2K costs.

Based on this model, DPB determined that a total amount of the recovery would be \$4,055,961 from non-general fund agencies and other revenue sources including previous recoveries. However, DPB has reduced this amount by \$457,501 for expenses incurred by CDCI and supported

by these revenues and cost recoveries. Therefore, DPB calculates the actual loan recovery as \$3,598,460. DPB also recommended limiting the recovery against the Department of Health to \$4,352 out of its \$1.42 million of the loan and no recoveries from the Virginia Information Coordination Center.

AUDITOR OF PUBLIC ACCOUNTS

JBS:whb  
whb:30

## INTRODUCTION

The Century Date Change Initiative Project Office (CDCI) oversaw the Commonwealth's efforts to make it compliant with the standards necessary to operate computers, computer applications, and other date sensitive electronic equipment after December 31, 1999. CDCI provided agencies with specific methodologies to prioritize Y2K plans and oversaw agencies to ensure that project milestones were established, appropriate, and met.

## CENTRALIZED REPORTING AND MONITORING

CDCI centralized reporting and monitoring and required agencies to identify Priority Business Activities, categorize each activity based on its criticality for continued operations, and then report out project progress and actual costs by Priority Business Activity and project phase. The phases included Awareness, Assessment, Renovation, Testing/Validation, Implementation, and finally Risk Management. Agencies broadly categorized and reported the cost for the four middle phases as Information Systems, Facilities and Embedded Technology, Supply Chain, Data Exchange, and Telecommunications. Expenses associated with the Awareness and Risk Management phases were not broken down into cost categories. Appendix 1 provides a summary of all Y2K budgeted and actual expenses by secretariat and agency as reported to and by CDCI.

As shown in Appendix 1, the Commonwealth spent \$209,311,496 on Y2K initiatives. This amount can be broken down into project phase as follows:

Awareness	\$ 1,308,294
Assessment	11,368,471
Renovation	92,823,208
Testing/Validation	57,412,809
Implementation	40,672,654
Risk Management	<u>5,726,060</u>
Total	<u>\$ 209,311,496</u>

This amount can also be organized into cost categories as follows:

Information Systems	\$ 163,721,433
Facilities and Embedded Technology	16,381,914
Supply Chain	3,287,153
Data Exchange	4,716,176
Telecommunications	14,170,466
Non-Categorized Costs	<u>7,034,354</u>
Total	<u>\$ 209,311,496</u>

CDCI was specific in their requirements for breaking out agency expenses by priority business activity (PBA), project phase, and cost category and captured agency reported expenses at this level. And while CDCI defined for agencies what types of costs could be included or excluded as Y2K expenses, they did not require the inclusion or exclusion of these costs. Therefore, there are inconsistencies in the nature of expenses attributed to Y2K initiatives across the agencies and institutions. For example, some agencies included agency personnel costs in their reporting to CDCI, others did not.

In addition, since CDCI started after many agencies had begun addressing Y2K, there was no standard methodology for tracking Y2K costs. Instead, agencies continued the processes they already had in place. Agencies who had not been tracking their expenses before the formation of CDCI made a decision either to review previous expenses for classification as Y2K costs or to simply begin capturing information from that point forward. Therefore, one cannot summarize Y2K expense information at lower levels of detail, such as by hardware or software costs, nor does the summary information reported by CDCI include all of the financial impact of Y2K initiatives.

## **FUNDING SOURCES**

Over three-fourths of the funding to support agency Y2K initiatives came from existing agency appropriations and resulted from previously budget technology initiatives or required agencies to reprioritize ongoing activities. The General fund provided the remaining funding primarily through central appropriations.

Specifically, CDCI had discretion over the distribution of \$39.9 million in General fund appropriations in Item number 548 of the Appropriations Act for the 1998-2000 Biennium. Agencies had to submit requests for funding to receive these appropriations, which CDCI approved before transfer by the Department of Budget and Planning. Appendix 2 summarizes the appropriations provided in Item number 548 and the transfers made during fiscal years 1999 and 2000. While the Appropriation Act provided the funding for a specific agency and fiscal year, CDCI had the authority to move appropriations between fiscal years and agencies. All but \$72,491 of the appropriations provided under Item number 548 were transferred to agencies and institutions to fund Y2K initiatives.

In addition to the appropriations discussed above, CDCI obtained a \$10 million general fund deficit loan to support Y2K initiatives. From this loan, CDCI used \$8,536,991 to fund the Independent Verification and Validation (IV&V) program instituted by CDCI. CDCI worked with several vendors to develop and execute IV&V and paid the vendors directly for the associated costs. The remaining portion of the loan went to support essential unbudgeted agency costs related to Y2K at the Department of Health totaling \$1,419,721 and at the Virginia Information Coordination Center totaling \$43,286.

In the spring of 2000, CDCI made the decision to recover a portion of the loan funds spent from non-general fund agencies who participated in the IV&V program. CDCI developed a cost recovery methodology that focused on determining IV&V costs directly attributable to an individual agency. This methodology limited the recovery to those agencies with level one priority business activities and based the recovery amount on the percentage of non-general fund appropriations the agency receives. Using this methodology, CDCI has recovered \$1,918,703 as of June 30, 2000, in non-general funds to repay the loan. Schedule 1 reflects CDCI's billing and actual collection of these recoveries by agency.

**Schedule 1 - Summary of Treasury Loan Recovery Billings and Collections**  
As of June 30, 2000

<b>Agency Name</b>	<b>Total Billed</b>	<b>Total Collected</b>
Corrections, Department of	\$ 10,145	\$ 10,145
Emergency Services, Department of	13,596	-
Employment Commission, Virginia	142,836	142,836
Environmental Quality, Department of	20,205	20,205
General Services, Department of	83,069	72,603
Health, Department of	46,923	46,923
Information Technology, Department of	167,915	133,855
Juvenile Justice, Department of	88	88
Lottery Department, State	84,983	84,983
Medical Assistance Services, Department of	250,946	250,946
Mental Health, Mental Ret. & Sub. Abuse Svcs., Dept. of	69,995	69,995
Military Affairs, Department of	58,390	58,390
Motor Vehicles, Department of	100,150	100,150
Personnel and Training, Department of	26,108	26,108
Social Services, Department of	170,086	170,086
State Corporation Commission	20,463	-
State Police, Department of	96,033	62,899
Taxation, Department of	1,403	1,403
Transportation, Department of	492,942	492,942
University of Virginia	95,356	95,356
Norfolk State University	78,790	78,790
<b>TOTAL</b>	<b>\$ 2,030,422</b>	<b>\$ 1,918,703</b>

Section 3-1.01.QQ of the Appropriations Act, Chapter 1072, requires the Department of Planning and Budget (DPB) to work with CDCI and the Department of Technology Planning to develop a schedule for the repayment of the outstanding loan balance of \$7,969,578. DPB has developed a model to support this determination that considers the essential unbudgeted agency costs of the Department of Health and the Virginia Information Coordination Center and several facets of the IV&V process, the costs associated with those facets, and the number of priority business activities covered by each facet. The model considers all agencies with priority business activities identified by CDCI. However, as with the previous recoveries, only those agencies that receive non-general fund appropriations will actually provide the recoveries.

Based on this model, DPB determined that a total amount of the recovery would be \$4,055,961 from non-general fund agencies and other revenue sources including previous recoveries.

However, DPB has reduced this amount by \$457,501 for expenses incurred by CDCI and supported by these revenues and cost recoveries. Therefore, DPB calculates the actual loan recovery as \$3,598,460.

Schedule 2 - Net Funds Available to Repay the Loan

Recoveries as of June 30, 2000	\$ 1,918,703
Outstanding recoveries as of June 30, 2000	<u>111,719</u>
Total initial recoveries	2,030,422
Additional recoveries calculated by DPB	
Quality assurance execution costs	430,673
IV&V development costs	1,494,907
Department of Health, Chief Medical Examiner	4,352
Other revenues collected by CDCI	<u>95,607</u>
Total amount allocated to the loan	4,055,961
Less: other CDCI expenses	<u>457,501</u>
Net funds available to repay the loan	<u>\$ 3,598,460</u>

Appendix 3 lists the agencies and additional recoveries as calculated by DPB. DPB recommended limited recoveries, \$4,352, against the Department of Health's \$1.4 million loan and no recoveries from the Virginia Information Coordination Center as it operated as a unit within CDCI.

## Appendix 1

### Agency Reported Year 2000 Planned Costs and Expenditures

as of March 3, 2000

<u>Agency</u>	<u>Planned Cost</u>	<u>Actual Expenditures</u>
<b>Secretary of Administration</b>		
Charitable Gaming Commission	\$ -	\$ -
Commonwealth Competition Council	1,749	1,749
Compensation Board	45,270	45,270
Elections, State Board of	442,000	441,612
Employee Relations Counselors, Dept. of	31,806	28,806
General Services, Department of	9,247,406	9,011,802
Human Rights, Council on	1,600	1,600
Local Government, Commission on	-	-
Personnel and Training, Department of	2,300,738	1,399,118
Rights of Virginians with Disabilities, Dept for	19,445	19,445
Veterans Affairs, Department of	70,913	67,871
<b>Secretary of Commerce and Trade</b>		
Agriculture & Consumer Services, Dept. of	890,465	890,465
Business Assistance, Department of	9,947	9,947
Economic Development Partnership, Virginia	-	-
Employment Commission, Virginia	3,350,000	3,342,586
Forestry, Department of	320,000	320,000
Governor's Employment & Training Dept.	84,204	84,204
Housing & Community Development, Dept. of	14,100	14,100
Labor & Industry, Department of	59,881	54,849
Milk Commission	1,402	1,402
Mines, Minerals, & Energy, Department of	4,250	4,250
Minority Business Enterprise, Department of	1,025	1,025
Professional & Occupational Regulation, Dept. of	30,000	30,000
Racing Commission, Virginia	-	-
<b>Secretary of Education</b>		
Arts, Virginia Commission for the	4,348	4,348
Christopher Newport University	2,413,396	2,413,396
Council of Higher Education for Virginia, State	144,961	144,961
Deaf and the Blind, Virginia Schools for the	986,820	984,770
Education, Department of	395,249	395,249
Education, Secretary of	-	-
Frontier Culture Museum of Virginia	5,587	5,587
George Mason University	4,461,495	4,460,974
Gunston Hall	3,588	3,588
James Madison University	4,536,266	4,536,266
Jamestown-Yorktown Foundation	-	-

<u>Agency</u>	<u>Planned Cost</u>	<u>Actual Expenditures</u>
<b>Secretary of Education (continued)</b>		
Library of Virginia	242,736	242,736
Longwood College	1,452,204	1,452,204
Marine Science, Virginia Institute of	196,050	195,984
Mary Washington College	1,356,125	1,356,125
Museum of Fine Arts, Virginia	24,556	24,556
Norfolk State University	6,724,746	6,724,746
Old Dominion University	5,586,762	5,586,762
Radford University	666,248	666,248
Richard Bland College	2,241	2,241
Science Museum of Virginia	-	-
University of Virginia	9,899,427	9,899,427
University of Virginia's College at Wise	285,180	285,180
Virginia Commonwealth University	8,427,000	8,338,300
Virginia Community College System	2,954,271	2,954,271
Virginia Military Institute	1,486,912	1,486,912
Virginia Polytechnic Institute & State University	30,600,720	30,600,720
Virginia State University	1,495,000	1,445,000
William & Mary, The College of	738,265	641,991
<b>Secretary of Finance</b>		
Accounts, Department of	2,127,362	2,086,619
Administration, Secretary of	-	-
Planning & Budget, Department of	524,169	524,169
State Internal Auditor, Dept. of the	350	350
Taxation, Department of	4,628,839	4,628,839
Treasury, Department of the	537,408	537,408
<b>Secretary of Health and Human Resources</b>		
Aging, Department for the	-	-
Deaf & Hard of Hearing, Department for the	31,396	31,396
Health Professions, Department of	182,600	182,600
Health, Department of	11,971,205	11,971,205
Medical Assistance Services, Department of	10,007,235	10,007,235
Mental Health, Mental Ret. & Sub. Abuse Svcs., Dept. of	6,230,500	6,230,500
People with Disabilities, Virginia Board for	37,379	21,147
Rehabilitative Services, Department of	1,512,474	1,480,474
Social Services, Department of	8,630,999	8,630,999
Visually Handicapped, Department for the	442,401	442,401
<b>Secretary of Natural Resources</b>		
Chesapeake Bay Local Assistance Dept.	-	-
Conservation and Recreation, Dept. of	16,834	16,834
Environmental Quality, Department of	3,370,500	3,370,500
Game and Inland Fisheries, Dept. of	3,104	3,104

<u>Agency</u>	<u>Planned Cost</u>	<u>Actual Expenditures</u>
<b>Secretary of Natural Resources (continued)</b>		
Historic Resources, Department of	-	-
Marine Resources Commission	-	-
Museum of Natural History, Virginia	-	-
<b>Secretary of Public Safety</b>		
Alcoholic Beverage Control, Dept. of	10,843,933	10,843,933
Commonwealth's Attorneys' Services Council	2,010	2,010
Correctional Education, Department of	-	-
Corrections, Department of	9,567,199	9,425,355
Criminal Justice Services, Department of	19,000	19,000
Emergency Services, Department of	60,000	60,000
Fire Programs, Department of	-	-
Juvenile Justice, Department of	1,542,376	1,442,376
Military Affairs, Department of	1,524,000	1,524,000
State Police, Department of	1,167,265	1,167,265
<b>Secretary of Technology</b>		
Information Technology, Department of	4,829,624	4,823,624
Innovative Technology, Center for	291,500	236,500
Technology Planning, Department of	-	-
<b>Secretary of Transportation</b>		
Aviation, Department of	408,181	367,230
Motor Vehicles, Department of	4,735,710	4,735,710
Port Authority, Virginia	178,858	178,858
Rail & Public Transportation, Dept. of	15,235	15,235
Transportation, Department of	5,035,426	5,035,425
Transportation, Secretary of	-	-
<b>Non-Secretariat Agencies</b>		
Attorney General and Department of Law	120,000	120,000
Governor's Office	169,000	169,000
Lottery Department, State	2,294,229	2,294,229
Public Defender Commission	446,247	446,247
Retirement System, Virginia	3,164,277	2,945,742
State Corporation Commission	6,373,743	6,373,743
Supreme Court of Virginia	5,820,779	5,820,779
Workers' Compensation Commission, Virginia	476,812	476,812
<b>Commonwealth of Virginia</b>		
<b>Totals:</b>	\$ 211,356,513	\$ 209,311,496

**Appendix 2**  
**Summary of Item 548 Appropriations and Transfers**  
**Appropriations Act for the two years ending June 30, 1999 and June 30, 2000**

Agency	Fiscal Year 1999			Fiscal Year 2000			TOTAL Appropriations not Transferred	TOTAL Expenditures funded through Item 548
	FY 99 Available Appropriations	Total Transfers	FY 99 Appropriations Carried Forward	FY 00 Available Appropriations	TOTAL Available Appropriations for FY 00	Total Transfers		
Office of the Attorney General	\$ 90,000	\$ 90,000	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ 100,000
Department of General Services	820,800	820,800	-	-	-	-	-	820,800
Department of Veterans' Affairs	65,143	33,392	31,751	-	31,751	31,751	-	65,143
State Board of Elections	380,000	200,000	180,000	-	180,000	180,000	-	380,000
Department of Agriculture and Consumer Services	186,310	186,310	-	68,155	68,155	68,155	-	254,465
Library of Virginia	150,000	29,535	120,465	-	120,465	120,465	-	150,000
Museum of Fine Arts	-	-	-	12,000	12,000	12,000	-	12,000
School for the Deaf and the Blind at Hampton	330,890	230,000	100,890	-	100,890	100,890	-	330,890
School for the Deaf and the Blind at Staunton	391,782	391,782	-	-	-	-	-	391,782
Department of Accounts	674,727	550,000	124,727	125,794	250,521	250,521	-	800,521
Department of Planning and Budget	125,400	-	125,400	-	125,400	65,000	60,400	65,000
Department of the Treasury	433,158	433,158	-	108,047	108,047	108,047	-	541,205
Department of Taxation	3,705,076	3,280,374	424,702	955,927	1,380,629	955,927	424,702	4,236,301
Board for People with Disabilities	14,785	1,900	12,885	-	12,885	12,885	-	14,785
Department for the Deaf and the Hard-of-Hearing	3,724	3,724	-	-	-	-	-	3,724
Department of Health	6,796,116	3,708,522	3,087,594	1,397,321	4,484,915	4,484,915	-	8,193,437
Department Medical Assistance Services	774,375	774,375	-	424,375	424,375	424,375	-	1,198,750
DMHRMSAS	6,198,539	4,870,000	1,328,539	30,000	1,358,539	1,358,539	-	6,228,539
Department of Social Services	2,183,600	2,183,600	-	750,000	750,000	750,000	-	2,933,600
Department of Rehabilitative Services	447,727	447,727	-	-	-	-	-	447,727
Department of Rights of Virginians with Disabilities	42,720	37,130	5,590	-	5,590	5,590	-	42,720
Department of the Visually Handicapped	341,017	266,845	74,172	-	74,172	74,172	-	341,017
Department of Environmental Quality	1,803,019	1,620,679	182,340	317,660	500,000	500,000	-	2,120,679
Department of Emergency Services	41,000	41,000	-	-	-	-	-	41,000
Department of Corrections	3,199,107	3,199,107	-	-	-	58,500	(58,500)	3,257,607
Department of Juvenile Justice	310,000	-	310,000	18,000	328,000	693,593	(365,593)	693,593
Board of Bar Examiners	13,431	13,431	-	-	-	-	-	13,431
Public Defender Commission	261,300	61,300	200,000	-	200,000	200,000	-	261,300
Supreme Court	729,700	729,700	-	1,149,700	1,149,700	1,149,700	-	1,879,400
Innovative Technology Authority	-	-	-	105,000	105,000	105,000	-	105,000
Contingency: Norfolk State	-	300,000	(300,000)	-	(300,000)	-	(300,000)	300,000
Contingency: Health Dept	-	225,000	(225,000)	-	(225,000)	2,308,850	(2,533,850)	2,533,850
Contingency: Transfer to CDCI	-	-	-	-	-	669,702	(669,702)	669,702
Contingency: return excess from Tax	-	-	-	-	-	(701,814)	701,814	(701,814)
Contingency : Dept Personnel & Training	-	-	-	-	-	757,000	(757,000)	757,000
Contingency: DIT	-	-	-	-	-	88,414	(88,414)	88,414
Contingency: School for Deaf & Blind (218)	-	-	-	-	-	228,662	(228,662)	228,662
Contingency: DES plan	-	75,000	(75,000)	-	(75,000)	-	(75,000)	75,000
Contingency Account less HAC sweep (shown in first year due to insuff funds in 2d)	4,710,671	-	4,710,671	(749,375)	3,961,296	-	3,961,296	-
<b>Total Item 548 Activity</b>	<b>\$ 35,224,117</b>	<b>\$ 24,804,391</b>	<b>\$ 10,419,726</b>	<b>\$ 4,722,604</b>	<b>\$ 15,142,330</b>	<b>\$ 15,070,839</b>	<b>\$ 71,491</b>	<b>\$ 39,875,230</b>

## Appendix 3

### Summary of Cost Recoveries Previously Billed and To Be Billed

Agency Name	IV&V Execution Costs Previously Billed	IV&V Development Costs to be Billed	Quality Assurance Execution Costs to be Billed
Accounts, Department of	\$ -	\$ 11,529	\$ 3,019
Aging, Department for the	-	410	177
Agriculture & Consumer Services, Dept. of	-	830	359
Alcoholic Beverage Control, Dept. of	-	1,372	593
Arts, Virginia Commission for the	-	92	40
Attorney General and Department of Law	-	69	30
Aviation, Department of	-	5,486	2,374
Blind & Visually Impaired, Department for the	-	1,184	512
Business Assistance, Department of	-	269	116
Charitable Gaming Commission	-	686	297
Chesapeake Bay Local Assistance Dept.	-	95	41
Christopher Newport University	-	822	356
Clinch Valley College	-	496	214
Commonwealth's Attorneys' Services Council	-	207	90
Compensation Board	-	69	30
Conservation and Recreation, Dept. of	-	365	158
Correctional Education, Department of	-	41	18
Corrections, Department of	10,145	4,486	1,234
Council of Higher Education for Virginia, State	-	695	301
Criminal Justice Services, Department of	-	2,039	882
Deaf & Hard of Hearing, Department for the	-	65	28
Deaf and the Blind, Virginia Schools for the	-	123	53
Education, Department of	-	1,881	814
Emergency Management, Department of	13,596	4,985	1,502
Employment Commission, Virginia	142,836	140,008	36,782
Employment Dispute Resolution	-	176	76
Environmental Quality, Department of	20,204	98,342	22,074
Fire Programs, Department of	-	2,057	890
Forestry, Department of	-	1,479	640
Game and Inland Fisheries, Dept. of	-	3,429	1,484
General Services, Department of	83,069	137,391	33,554
George Mason University	-	1,042	451
Governor's Employment & Training Dept.	-	2,057	890
Gunston Hall	-	194	84
Health Professions, Department of	-	686	297
Health, Department of	46,923	50,799	16,748
Historic Resources, Department of	-	1,581	684
Housing & Community Development, Dept. of	-	3,112	1,346
Human Resource Management	26,108	28,656	21,590

Agency Name	IV&V Execution Costs Previously Billed	IV&V Development Costs to be Billed	Quality Assurance Execution Costs to be Billed
Human Rights, Council on	-	52	23
Information Management, Council on	-	7	3
Information Technology, Department of	167,915	140,008	39,408
James Madison University	-	1,367	592
Jamestown-Yorktown Foundation	-	296	128
Juvenile Justice, Department of	88	90	26
Labor & Industry, Department of	-	1,060	459
Library of Virginia	-	927	401
Longwood College	-	919	398
Lottery Department, State	84,983	49,850	15,024
Marine Resources Commission	-	1,768	765
Marine Science, Virginia Institute of	-	55	24
Mary Washington College	-	1,499	649
Medical Assistance Services, Department of	250,946	52,246	15,651
Mental Health, Mental Ret. & Sub. Abuse Svcs., Dept. of	69,995	33,415	7,559
Military Affairs, Department of	58,390	53,083	11,885
Milk Commission	-	686	297
Mines, Minerals, & Energy, Department of	-	2,031	879
Minority Business Enterprise, Department of	-	1,746	756
Motor Vehicles, Department of	100,150	150,236	45,370
Museum of Fine Arts, Virginia	-	1,342	581
Museum of Natural History, Virginia	-	132	57
Norfolk State University	78,790	44,186	5,964
Old Dominion University	-	1,317	570
People with Disabilities, Virginia Board for	-	629	272
Port Authority, Virginia	-	686	297
Professional & Occupational Regulation, Dept. of	-	1,372	593
Public Defender Commission	-	3	1
Racing Commission, Virginia	-	686	297
Radford University	-	597	258
Rail & Public Transportation, Dept. of	-	686	297
Rehabilitative Services, Department of	-	1,731	749
Richard Bland College	-	524	227
Rights of Virginians with Disabilities, Dept for	-	593	257
Science Museum of Virginia	-	290	125
Social Services, Department of	170,086	112,850	27,425
State Corporation Commission	20,463	34,828	17,695
State Police, Department of	96,033	139,005	38,699
Supreme Court of Virginia	-	96	42
Taxation, Department of	1,403	319	105
Transportation, Department of	492,942	70,347	18,539
Treasury, Department of	-	1,740	753

Agency Name	IV&V Execution Costs Previously Billed	IV&V Development Costs to be Billed	Quality Assurance Execution Costs to be Billed
University of Virginia	-	1,461	632
University of Virginia Hospitals	95,356	69,661	18,242
Virginia Commonwealth University	-	853	369
Virginia Community College System	-	724	313
Virginia Military Institute	-	663	287
Virginia Polytechnic Institute & State University	-	1,372	593
Virginia State University	-	629	3,176
William & Mary, The College of	-	1,512	654
Worker's Compensation Commission, Virginia	-	3,429	1,484
<b>Totals</b>	\$ 2,030,422	\$ 1,494,907	\$ 430,673