



**COMMONWEALTH OF VIRGINIA
SINGLE AUDIT REPORT**

FOR THE YEAR ENDED

JUNE 30, 2013

EXECUTIVE SUMMARY

The results of our single audit of the Commonwealth of Virginia for the year ended June 30, 2013, are summarized below:

- we issued an unqualified opinion on the basic financial statements;
- we found certain matters that we consider to be material weaknesses in internal control over financial reporting;
- we found other matters that we consider significant deficiencies in internal control over financial reporting;
- we identified instances of noncompliance or other matters required to be reported under Government Auditing Standards related to the basic financial statements;
- we found certain matters that we consider to be material weaknesses in internal control over compliance of selected provisions of laws and regulations related to major programs;
- we found certain matters and instances of noncompliance with selected provisions of laws and regulations related to major programs required to be reported in accordance with OMB Circular A-133, Section .510(a) that we consider to be significant deficiencies;
- we issued an unqualified opinion on the Commonwealth's compliance with requirements applicable to each major program; and
- the Schedule of Expenditure of Federal Awards is fairly stated in all material respects in relation to the financial statements as a whole.

Our audit findings are reported in the accompanying, "Schedule of Findings and Questioned Costs."

- TABLE OF CONTENTS -

	<u>Page</u>
EXECUTIVE SUMMARY	
INTRODUCTION LETTER	1
INDEPENDENT AUDITOR’S REPORTS:	
Report on Internal Control over Financial Reporting and on Compliance and Other Matters based on an Audit of Financial Statements Performed in Accordance with <u>Government Auditing Standards</u>	2-4
Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133	5-7
SCHEDULE OF FINDINGS AND QUESTIONED COSTS:	
Summary of Auditor’s Results	8-9
Financial Statement Findings	10-68
Federal Award Findings and Questioned Costs:	68-104
U.S. Department of Agriculture	68-84
U.S. Department of Education	84-97
U.S. Department of Health and Human Services	98-102
U.S. Department of Transportation	102-104
RESOLUTION OF PRIOR YEAR AUDIT FINDINGS	105-108
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS:	
Schedule of Expenditures of Federal Awards	109-164
Notes to the Schedule of Expenditures of Federal Awards	165-176
APPENDIX:	
Acronyms for Agencies and Institutions	177
Commonwealth of Virginia Contact List for Federal Audit Findings	178



Commonwealth of Virginia

Auditor of Public Accounts

Martha S. Mavredes, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 4, 2014

The Honorable Terence R. McAuliffe
Governor of Virginia

The Honorable John M. O'Bannon, III
Chairman, Joint Legislative Audit
and Review Commission

We are pleased to submit the statewide **Single Audit Report of the Commonwealth of Virginia** for the fiscal year ended June 30, 2013.

This report contains the following:

- our reports on compliance and on internal control over financial reporting and each major federal program;
- the Schedule of Findings and Questioned Costs, together with management's corrective action plans;
- the summary schedule of prior audit findings; and
- the Schedule of Expenditures of Federal Awards.

The Commonwealth's **Comprehensive Annual Financial Report** for the year ended June 30, 2013, and our report thereon have been issued under separate cover.

We would like to express our appreciation to the many individuals whose efforts assisted in preparing this report and recognize the Commonwealth's management and federal program and financial staff for their cooperation and assistance in resolving single audit issues.

AUDITOR OF PUBLIC ACCOUNTS

GDS/clj



Commonwealth of Virginia

Auditor of Public Accounts

Martha S. Mavredes, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

INDEPENDENT AUDITOR'S REPORT

ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND

OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN

ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Commonwealth of Virginia, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the Commonwealth's basic financial statements, and have issued our report thereon dated December 13, 2013. Our report includes a reference to other auditors who audited the financial statements of certain component units of the Commonwealth as described in our report on the Commonwealth's financial statements and Note 1.B. to the financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of the Hampton Roads Sanitation District Commission, Science Museum of Virginia Foundation, Library of Virginia Foundation, and Danville Science Center, Inc., which were audited by other auditors upon whose reports we are relying, were audited in accordance with auditing standards generally accepted in the United States of America, but not in accordance with Government Auditing Standards.

Internal Control Over Financial Reporting

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

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies identified as items 2013-001, 2013-003, 2013-005, 2013-007, 2013-016 and 2013-033, which are described in the section titled “Schedule of Findings and Questioned Costs,” to be material weaknesses.

A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies identified as items 2013-002, 2013-004, 2013-006, 2013-008 through 2013-015, 2013-017 through 2013-032, 2013-034 through 2013-037, and 2013-039 through 2013-046, which are described in the section titled “Schedule of Findings and Questioned Costs,” to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Commonwealth’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and which are described in the accompanying “Schedule of Findings and Questioned Costs” as items 2013-001 through 2013-012, 2013-015 through 2013-030, 2013-038, 2013-039, 2013-047, 2013-053, 2013-055, 2013-065, and 2013-066.

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

Commonwealth’s Response to Findings

The Commonwealth’s responses to the findings identified in our audit are described in the accompanying “Schedule of Findings and Questioned Costs.” The Commonwealth’s responses were not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

Status of Prior Findings

The Commonwealth's status of corrective actions taken with respect to previously reported findings are located in the section entitled "Resolution of Prior Year Audit Findings."

Purpose of this Report

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

MARTHA S. MAVREDES
AUDITOR OF PUBLIC ACCOUNTS
RICHMOND, VIRGINIA
DECEMBER 13, 2013



Commonwealth of Virginia

Auditor of Public Accounts

Martha S. Mavredes, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

INDEPENDENT AUDITOR'S REPORT

ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT

ON INTERNAL CONTROL OVER COMPLIANCE; REPORT

ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

REQUIRED BY OMB CIRCULAR A-133

Report on Compliance for Each Major Federal Program

We have audited the Commonwealth of Virginia's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that could have a direct and material effect on each of the Commonwealth's major federal programs for the year ended June 30, 2013. The Commonwealth's major federal programs are identified in the "Summary of Auditor's Results" section of the accompanying "Schedule of Findings and Questioned Costs."

The Commonwealth's basic financial statements include the operations of certain agencies and component units, which received federal awards that are not included in the Commonwealth's Schedule of Expenditures of Federal Awards for the year ended June 30, 2013. Our audit, described below, did not include the operations of these agencies and component units since they were audited by other auditors as discussed in Note 1 of the "Notes to the Schedule of Expenditures of Federal Awards."

Management's Responsibility

The Commonwealth's management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Commonwealth's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a federal major program occurred. An audit includes examining, on a test basis, evidence about the Commonwealth's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Commonwealth's compliance.

Opinion on Each Major Federal Program

In our opinion, the Commonwealth complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying "Schedule of Findings and Questions Costs" as items 2013-001 through 2013-004, 2013-007, 2013-008, 2013-023, 2013-028 through 2013-030, 2013-047, 2013-051 through 2013-055, and 2013-057 through 2013-066. Our opinion on each major federal program is not modified with respect to these matters.

The Commonwealth's responses to the noncompliance findings identified in our audit are described in the accompanying "Schedule of Findings and Questioned Costs." The Commonwealth's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Management of the Commonwealth is responsible for establishing and maintaining effective internal control over compliance with the type of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Commonwealth's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Commonwealth's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance

requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying “Schedule of Findings and Questioned Costs” as items 2013-001, 2013-003, 2013-007, 2013-056, and 2013-057 to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying “Schedule of Findings and Questioned Costs” as items 2013-002, 2013-004, 2013-008, 2013-023, 2013-028 through 2013-030, 2013-047 through 2013-055, and 2013-058 through 2013-064, 2013-067, and 2013-068 to be significant deficiencies.

The Commonwealth’s responses to the internal control over compliance findings identified in our audit are described in the accompanying “Schedule of Findings and Questioned Costs.” The Commonwealth’s responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on them.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Commonwealth as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the Commonwealth’s basic financial statements. We issued our report thereon dated December 13, 2013, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

AUDITOR OF PUBLIC ACCOUNTS
February 4, 2014 (except as related to the Report
on Schedule of Expenditure of Federal Awards,
for which the date is December 13, 2013)

SCHEDULE OF FINDINGS

AND

QUESTIONED COSTS

**SUMMARY OF AUDITOR'S RESULTS
FOR THE YEAR ENDED JUNE 30, 2013**

Financial Statements

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weakness identified?	Yes
Significant deficiencies identified not considered to be material weaknesses?	Yes
Noncompliance material to financial statements noted?	Yes

Federal Awards

Internal Control over major programs:	
Material weakness identified?	Yes
Significant deficiencies identified not considered to be material weaknesses?	Yes
Type of auditor's report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?	Yes

The Commonwealth's major programs are as follows:

CFDA(s)	Name of Federal Program or Cluster
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
10.558	Child and Adult Care Food Program
15.605	Fish and Wildlife Cluster
15.611	
16.575	Crime Victim Assistance
20.205	Highway Planning and Construction Cluster
20.219	
23.003	
20.513	Transit Services Programs Cluster
20.516	
20.521	
64.015	Veterans State Nursing Home Care
84.007	Student Financial Assistance Programs Cluster
84.033	
84.037	
84.038	
84.063	

FINANCIAL STATEMENT FINDINGS

ACCESS CONTROLS

2013-001: Improve Oracle Access Controls

Applicable to: Department of Medical Assistance Services

Type of Finding: Internal Control and Compliance

The Department of Medical Assistance Services (Medical Assistance Services) did not identify the activities of the system administrator for its Oracle Governmental Financials Accounting System as an auditable event to be logged. Additionally, the system administrator user ID and password for this system is shared by three users.

Commonwealth of Virginia Information Security Standard, SEC 501-07 Section 8.3, requires agencies to identify events which need to be auditable as significant and relevant to the security of the information system. Additionally, agencies must review and update their list of auditable events at least once a year. Finally, SEC 501-06 Section 5.3.2 requires the use of a non-shared and a unique password on each account on IT systems classified as sensitive.

As a result of not identifying system administrator's activities within its Oracle Governmental Financials Accounting System as an auditable event, Medical Assistance Services is not logging or monitoring the activity associated with the system administrator user ID. By not logging or monitoring the associated activities with this user ID, management is limited in its ability to detect unauthorized or possibly fraudulent activity. User IDs with elevated privileges, such as system administrator, have the ability to alter information without adhering to application controls. Additionally, allowing system administrators to share a user ID and password eliminates management's ability to identify which individual initiated system activity and hold them accountable.

Not identifying the activities of the system administrator as an auditable event was the result of a lack of coordination between system owners and the Database Administrators and knowledge of the capabilities of the Oracle Governmental Financials Accounting System that allow for activity logging. The sharing of User IDs and passwords was the result of employees not following security standards.

Management should evaluate if activities of its system administrators should be auditable. If their activities are significant and relevant to the security of the information system, management should implement the audit logging functionality of the Oracle Governmental Financials Accounting System in order to properly monitor user activities. Ideally, audit trails should be automatically transferred to an external log server or written to an area of the Oracle Governmental Financials Accounting System that is inaccessible to System Administrators. Management should assign someone outside of the System Administrator group to review and maintain the system audit logs. Additionally, management should assign different user ids and passwords to each of the system administrators.

Management Plan for Corrective Action for Department of Medical Assistance Services

1. *The SYSADMIN account has been locked down, and another separate account created for day-to-day administration. (This step completed prior to January 10, 2014).*
2. *Modify Fiscal Division Administrator user account, to remove unnecessary administrative privilege, or create a second administrator only account, to be used and logged when used by Fiscal Division administrator. This account may run jobs as needed. This account will be logged and the log will be unavailable to the Fiscal Administrator.*
3. *Update the Government Financials Information System Sensitive Security Plan (ISSP) to reflect this separation in administrator duties.*
4. *DMAS management will assign the audit logs to a secure area not accessible by system administrators if possible, and assign a reviewer, again, this to be documented within the ISSP for this system.*
5. *Next installed version of Oracle will provide additional security tools, version 12.*

Fiscal Division administrator has had account access reduced to minimum necessary to function.

Administrator account has had complex password updated and not shared.

Responsible Party: Mukundan Srinivasan, Director Information Management Division and Theresa Fleming, Information Security Officer, Office of Compliance and Security

Estimated Completion Date: December 31, 2014

2013-002: Improve Access Management to the Medicaid Management Information Systems

Applicable to: Department of Medical Assistance Services

Type of Finding: Internal Control and Compliance

The Department of Medical Assistance Services (Medical Assistance Services) does not require the Department of Social Services (Social Services) to perform annual reviews of their Medicaid Management Information System (Medicaid Management Systems) users. In addition, the annual review of Medical Assistance Services' users only includes a review of employees who are newly hired, separated or transferred; it does not include a review of the access and privileges for all other employees who have access to the Medicaid Management Systems.

The Commonwealths Information Security Standard, SEC 501-07.1, Section 8.1.AC-2(j), requires that agencies review user accounts and privileges annually.

Medical Assistance Services does not include a requirement in their Interagency Agreement with Social Services to require Social Services to perform an annual review of their system users. Additionally, Medical Assistance Services lacks procedures and processes to review all of its employees' user accounts and privileges of the Medicaid Management System as required.

Even though access to the Medicaid Management System is suspended for inactive users, we recommend that Medical Assistance Services develop a mechanism to supply system owners and employee managers with a listing of user accounts and their privileges in order to review accounts and privileges annually as required. We also recommend that Medical Assistance Services update the Interagency Agreement with Social Services to include an annual review of Medicaid Management Systems users. This will enable Medical Assistance Services to ensure that user accounts and privileges are current and reasonable.

Management Plan for Corrective Action for Department of Medical Assistance Services

- 1. As part of its agreement process, in 2014, DMAS will update/modify the Interagency Agreement with the Department of Social Services to reflect the Medicaid Management Information System (MMIS) annual user review. This will be driven by other required modifications.*
- 2. DMAS will develop some type of automated process to provide system owners and/or employee managers a user listing with assigned privileges for annual review, and document resulting reviews for all DMAS systems.*

DMAS suspends MMIS user accounts as soon as notified, or when a 30 day period of inactivity occurs, automated account suspension occurs. Deletes occur in a timely basis.

DMAS suspends other user accounts for DMAS systems upon notification. Deletions occur in a timely basis.

Responsible Party: Theresa Fleming, Information Security Office, Office of Compliance Security and Mukundan Srinivasan, Director Information Management Division

Estimated Completion Date: December 31, 2014

2013-003: Develop Workable Solutions to Maintain Appropriate Balance of Internal Controls

Applicable to: Department of Social Services

Type of Finding: Internal Control and Compliance

The Information Security Officer (ISO) at the Virginia Department of Social Services (Social Services) is not maintaining the appropriate detective controls to determine what users with elevated levels of access are doing within the Application Benefit Delivery Automation Project (ADAPT) system. The Commonwealth Information Security Standard, SEC 501-07.1 Section 2.5.4, requires that the Information Security Officer implement and maintain the appropriate balance of preventative, detective and corrective controls for agency IT systems commensurate with data sensitivity, risk, and systems criticality.

During the period under review, the Secretary of Health and Human Resources tasked the Department of Medical Assistance Services (Medical Assistance Services) to perform a project to determine if discrepancies in information critical to eligibility determination existed between the Commonwealth's different case management systems. While performing this project, Medical Assistance Services identified several discrepancies between the systems. As a result, Social Services then tasked several employees to update information in ADAPT.

When granting access to ADAPT, management elected to give these individuals access allowing them to make updates within the application. The access granted allowed these employees to override the eligibility determination rules, and make updates directly to the supporting database. While the Information Security Officer originally objected to providing these individuals with this level of access, the access was later granted without any compensating controls.

The Information Security Officer has a mechanism to track the actions of database administrators, which have capabilities similar to the employees in question within ADAPT. Therefore, the Information Security Officer had the ability to track what these users were doing in ADAPT. However, even though these employees could override management's controls, the ISO did not review what tasks these users were performing because the listing of cases authorized to be updated was not provided to the Division of Information Technology. Therefore, the ISO could not develop an expectation as to what would be considered a reasonable modification.

ADAPT is the case management system for the Supplemental Nutrition Assistance Program (SNAP), Temporary Assistance for Needy Families (TANF), and Medicaid programs. Without the Information Security Officer maintaining the appropriate detective controls to determine what users with elevated levels of access are doing within ADAPT, management cannot assure itself that unauthorized transactions did not take place.

Going forward, the Divisions within Social Services which authorize users to have elevated levels of access should work with the Information Security Officer to ensure enough information is provided to implement detective controls. By doing such, the Information Security Officer will be able to assure the Commissioner that Social Services' systems are properly secured and that information has not been incorrectly altered.

Management Plan for Corrective Action for Department of Social Services

Before elevated access is granted to a user, the user's Division Director will provide a request for system access, a list of the original data that will be changed and detailed information on the changes that will to be made to the data. This information will be used during the existing audit review process of Elevated Privileges to ensure that only the approved changes were made

Responsible Party: Matt Teasdale, Chief Information Security Officer

Estimated Completion Date: February 1, 2014

2013-004: Review User Accounts and Privileges for Mission Critical Systems

Applicable to: Department of Social Services

Type of Finding: Internal Control and Compliance

For several mission critical systems, management at Social Services is not reviewing, as required, user accounts and privileges for reasonableness. The Commonwealth Information Security Standard, SEC 501-07.1, Section 8.1.AC-2(j), requires that agencies review user accounts and privileges annually.

Social Services has not performed annual access reviews for several of its mission critical systems because it lacks a policy communicating the responsibility to review access and a process for supplying system owners and employee managers with a listing of user access privileges. Social Services uses the Automated Program to Enforce Child Support (APECS) system to manage the Child Support Enforcement Program, Energy Assistance System (EAS) to manage the Low Income Household Energy Assistance Program, and the Online Automated Services Information System (OASIS) to manage the Foster Care and Adoption Assistance programs. Collectively, these systems are used to manage approximately \$841 million in payments. Without reviewing user accounts and privileges annually, Social Services cannot confirm that user access is current and reasonable based on the user's job responsibilities. In effect, this increases Social Services' risk of unauthorized transactions taking place within these systems.

We recommend that Social Services develop a mechanism to supply system owners and employee managers with a listing of user accounts and their privileges. Thereafter, Social Services should develop a plan to ensure that all mission critical systems are reviewed annually. By meeting this requirement of the Commonwealth Information Security Standard, Social Services will be able to ensure that user accounts and privileges are current and reasonable.

Management Plan for Corrective Action for Department of Social Services

A review of the APECS access is already under way with the EAS system to begin within 30 days. The OASIS and other mission critical system owners have been provided guidance on required actions to address this finding.

Responsible Party: Matt Teasdale, Chief Information Security Officer

Estimated Completion Date: July 31, 2014

2013-005: Improve System Access Monitoring and Management

Applicable to: Department of Transportation

Type of Finding: Internal Control and Compliance

During fiscal year 2013 Transportation did not conduct system access reviews of a critical system. Commonwealth standards require management to perform periodic reviews of all user accounts and their corresponding privileges. By not performing the system access reviews as required, management did not identify that one of its critical controls over system access, prompt removal of system access, was not working as intended. Management did not remove access timely for 46 terminated or transferred employees.

Commonwealth standards require the prompt removal of system access for terminated or transferred employees. Best practice indicates system access should be removed as close to the employee's date of separation as administratively possible. Untimely removal of user access increases the risk of unauthorized transactions and could impact the integrity of the Commonwealth's financial systems.

Management should perform periodic reviews of all user accounts for this critical system and their corresponding privileges to mediate the risk of unauthorized access and transactions in accordance with Commonwealth standards. Due to the complexity of the system in question and number of users, Transportation will need to have a broadly coordinated review process to ensure the nature of individual access privileges are fully appreciated and appropriately questioned. Individuals assigned this responsibility should receive appropriate training and be granted sufficient authority to perform this function. Further, Transportation should evaluate and update their termination and transfer processes to ensure system access is appropriately and timely modified or deleted.

Management Plan for Corrective Action for Department of Transportation

Transportation concurs that a formal review of the system end user access was not conducted in fiscal year 2013; however, notes progress has been made in fiscal year 2014. In November, a review was performed to identify user accounts with an inactive job data employee record and updates were made to the user accounts as appropriate.

Transportation has developed a repeatable process to conduct a more robust review across all user accounts in the agency and is in the process of piloting the process with three central office divisions and one district. The pilot is scheduled for completion at the end of January, at which time Transportation will make necessary adjustments to the procedure/documentation and conduct the review for the remaining organizational areas. Provided the pilot is successful and limited adjustments are needed to the process, this review should be completed by the first week of March, 2014.

Transportation believes it is also important to note that while 46 user accounts that remained active for terminated or transferred employees, access to the system requires not only that the user have an active system logon account, but also an active network account. If the employee's network account was inactivated, they would not have been able to access the system.

Responsible Party: Stacy D. McCracken, Enterprise Application Office Director

Estimated Completion Date: March 31, 2014

2013-006: Improve Controls over User Access

Applicable to: Department of Transportation

Type of Finding: Internal Control and Compliance

Transportation does not have sufficient procedures in place to ensure timely termination of access to a key Commonwealth system or an effective record keeping method over this process. Of the 15 employees who terminated or changed positions during the year, Transportation could not demonstrate that access for ten was removed in a timely manner. Further, one additional employee who terminated in December 2012 still had access as of July 1, 2013.

The system contains sensitive information. Employees with access have the ability to make changes in salary or employment information, altering the employee record. Changes made in this system feed through to other systems and can affect employee pay. Therefore, only active employees in positions that require access to this information should have access.

Transportation should establish policies and procedures to ensure that access to this Commonwealth system is removed promptly when it is determined that an employee no longer requires it. Those procedures should include follow-up to ensure requested deletions actually occur. Transportation should also ensure they retain sufficient documentation regarding removal of system access.

Management Plan for Corrective Action for Department of Transportation

Transportation concurs with this finding and acknowledges that complete documentation was not available to provide the appropriate audit trail for disabling of

PMIS access for separating or transferring employees. We recognize that disabling PMIS access in a timely manner and maintaining the documentation is critical due to the sensitivity of the system. Transportation is strengthening procedures and creating an internal system to track requests for the disabling of PMIS access. This will include following up with the Department of Human Resource Management to ensure they have received and processed our requests. The process should ensure that PMIS access is removed promptly as necessary.

Responsible Party: Tom Blackstock, Assistant Division Administrator of HR & Training

Estimated Completion Date: February 1, 2014

2013-007: Implement User Access Controls for ROAP System - CACFP

Applicable to: Department of Health

Type of Finding: Internal Control and Compliance

The Virginia Department of Health (Health) is not managing access to their Regional Office Administered Program (ROAP) system used to submit claims for reimbursement for the Child and Adult Care Feeding Program (CACFP), CFDA #10.558. Currently there is no new user agreement form to substantiate the access being granted, there is no periodic review of granted access for reasonableness, as well as no termination process for separated or transferred employees. Additionally, several users have Database Administrator access and there is not an adequate record justifying the creation of accounts or what levels of access are reasonable.

Commonwealth Information Security Standard, SEC 501-7.1, AC-2 Account Management, details the need for managing information system accounts. These standards include, but are not limited to: identifying account types and establishing authorized users for each type, requiring appropriate approvals for new user access, deactivating accounts of separated employees, and reviewing access for reasonableness at least annually.

Not monitoring user access increases the risk of unauthorized transactions within the ROAP system. ROAP is a web-based system, and terminated users can access the application from outside the agency after separation. Database Administrator accounts have the ability to create fictitious accounts due to their level of access, and no record of new account authorizations exists. Also, management does not perform a review of transactions in the system to ensure that separated employees are not engaging in unauthorized transactions in the system.

The ROAP system was obtained when Health assumed administration of CACFP from the United States Department of Agriculture (USDA). When Health implemented the ROAP system they continued to use it as if the USDA still owned it and never established controls to monitor the access of users.

Health should implement controls over the ROAP system by creating new user access agreement forms, a periodic review of access for reasonableness, and a termination of user access

policy that states the need for prompt removal of access from the system. Additionally, we recommend the program manager maintain a record justifying the creation of new accounts. Health should also evaluate the level of access maintained by users, and ensure that the principle of least privilege is being followed.

Management Plan for Corrective Action for Department of Health

- *The Division of Community Nutrition (DCN) will develop appropriate User Access Agreement s for all users of ROAP by January 1, 2014. DCN will seek guidance from the Office of Information Management, VDH regarding proper and appropriate wording and format. User agreements will be maintained by the program manager for Special Food Programs, DCN.*
- *Within five business days that a sponsor is removed from participating in either the Child and Adult Care Food Program or the Summer Food Service Program, access to the ROAP System will removed.*
- *Within five business days of leaving VDH employment, access to ROAP will be removed.*
- *The program manager for Special Food Programs will maintain a monthly record of all new accounts created for ROAP use and will justify the creation. The monthly report will be reviewed by the Director, DCN.*
- *Quarterly, the program manager will report to the Director, DCN that a review of access to ROAP has been completed to ensure reasonableness, level of access by users has been evaluated, and that the principle of least privilege is being followed.*
- *By December 1, 2013 the Director, DCN will ensure that these corrective action plans are set in Divisional Policy.*

Responsible Party: Mike Welch, OFHS WIC Director

Estimated Completion Date: January 31, 2014

2013-008: Improve Oracle Database Security

Applicable to: Department of Health

Type of Finding: Internal Control and Compliance

Health does not implement certain controls in its WICNET Oracle database that contains sensitive information. We identified a weakness in control that we communicated to management in a separate document marked Freedom of Information Act Exempt under Section 2.2-3705.2 of the Code of Virginia due to it containing descriptions of security mechanisms.

The Commonwealth Information Security Standard, SEC 501-07.1, requires implementing specific controls to reduce unnecessary risk to data confidentiality, integrity, and availability. Health cannot ensure confidentiality, integrity, and availability for the WICNET Oracle database.

Health did not adequately manage or establish appropriate information security controls for its WICNET Oracle database.

Health should dedicate the necessary resources to implement the controls discussed in the communication marked FOIA-Exempt in accordance with the Commonwealth Security Standard, SEC 501-07.1.

Management Plan for Corrective Action for Department of Health

WICNET, the current MIS system for the WIC program will be replaced by CROSSROADS in fall of 2014. CROSSROADS has completed user acceptance testing, and will be implemented as a live pilot the 3rd week of November 2013. Following the pilot, CROSSROADS will be deployed through phased implementation statewide and is projected to be completed by fall of 2014.

WICNET was initially developed by a third party vendor and subsequently integrated within the VDH WIC program with technical and maintenance support provided by VDH's Office of Information Management (OIM). OIM will use their change management process to implement technical enhancements to address the recommendations referred to in the document referenced under the "Condition" section. The details are not provided in this document as they also contain references to individual security mechanisms that are FOIA exempt under Section 2.2-3705.2 of the Code of Virginia. If these enhancements are (technically and operationally) feasible, the changes will be implemented on the existing environment by June 2014.

Responsible Party: Debbie Condrey, CIO

Estimated Completion Date: June 30, 2014

2013-009: Promptly Remove WebVision Access for Separated Users

Applicable to: Department of Health

Type of Finding: Internal Control and Compliance

Health did not remove the access to the WebVision system for two users in a timely manner. The two users retained their access for 6 and 15 business days after separating from Health.

Commonwealth Information Security Standard, SEC 501-7.1, AC-2 Account Management, requires: "Notifying account managers...when information system users are terminated, transferred, or information system usage or need-to-know/need-to-share changes." Also, for all internal systems, SEC 501 states that each agency shall "[p]romptly remove access when no longer required."

Users retaining system access after separation, increase the risk of unauthorized transactions.

According to Health, each health district has a WebVision Account Administrator that is responsible for the approval, creation, and deletion of local accounts. However, some of the local districts have experienced significant turnover and are in need of additional training to reiterate this policy.

Health should implement a system to track the periodic certifications of user access from local health districts and provide training to the local business managers on Health's policies for the timely termination of system access.

Management Plan for Corrective Action for Department of Health

Web Vision is a VDH system with account management administered at the local Health District (LHD) level for the LHD staff. Each HD has a Web Vision Account Administrator that is responsible for the approval, creation and deletion of local accounts to the system. This function is performed using an administrative module within Web Vision. It is the responsibility of the LHD management to assign roles, certify access and disable accounts based on the need for users at the local level.

VDH also has a policy that requires each Office and Health District Director to certify user access and system accounts on a monthly basis. The Information Security Officer (ISO) is currently working with the Office of Information Management to develop a 'certification' portal that will automate the tracking and reporting of this certification. The portal development is currently in the design phase and is projected to be completed by the end of 2013. Currently, the certification is accomplished with an email response from the Office or Health Director to the Chief Information Officer (CIO) and ISO.

The ISO will be implementing the portal for tracking of the certifications as an additional step to confirm user roles and access levels. The two instances identified in the APA review occurred in separate health districts where accounts are administered locally. VDH strives to achieve 100 percent timely removal for all accounts, and it should be noted that Web Vision is a system with over 2,000 users across the Commonwealth. In addition, the ISO will work directly with the Deputy Commissioner for Community Health Services to provide account administrators and Business Managers with refresher training on their responsibilities for managing the user access for Web Vision.

Responsible Party: Wes Kleene, OIM - ISO

Estimated Completion Date: January 31, 2014

2013-010: Remove Access Promptly Upon Employee Termination

Applicable to: Department of Behavioral Health and Developmental Services

Type of Finding: Internal Control and Compliance

The Department of Behavioral Health and Developmental Services (Behavioral Health) is not removing user access promptly upon employee separation for three critical systems. Our review found the following:

- I. Behavioral Health did not deactivate access for 13 of the 19 eVA users that separated during the fiscal year in a timely manner. One employee retained system access for 708 days after termination. The remaining twelve exceptions on average were not deactivated for 161 days.
- II. Behavioral Health did not remove AVATAR access in a timely manner for eight separated employees. After separation, four individuals retained their access between 13 and 38 days. Another three retained their access between 64 and 72 days and one retained their access for 142 days.
- III. Behavioral Health did not remove Commonwealth Accounting Reporting System (CARS) access in a timely manner for four separated employees. One individual had CARS access 17 days after separation and another three retained their access between 75 and 84 days after separation.

Criteria:

The Commonwealth of Virginia Information Security Standard, SEC 501-07.1; AC-2– COV, 2.e-f, requires the prompt removal of system access for terminated or transferred employees. Additionally, the eVA Electronic Procurement System Security Standards, Section 2.8, issued by the Department of General Services requires all system privileges shall be deactivated when the requirement for access no longer exists.

Separation procedures are not operating effectively to identify and remove unnecessary access to eVA, AVATAR, and CARS upon employee separation. Additionally, management has not developed a process for periodically reviewing eVA, AVATAR, and CARS systems for separated employees with user access.

Untimely removal of user access increases the risk of unauthorized individuals inappropriately entering or approving transactions, which could affect the integrity of affected systems. Additionally, eVA is a web-based application accessible anywhere, allowing the possibility for terminated employees to access eVA outside of the office. This makes eVA even more susceptible to unauthorized use.

Behavioral Health should evaluate separation procedures to ensure communication channels and security protocols are in place to identify and remove access to critical systems upon termination. Behavioral Health should train employees on any changes to separation procedures and develop a periodic monitoring mechanism to identify separated employees with access to critical systems.

Management Plan for Corrective Action for Behavioral Health

The Department concurs with the audit comment and will make the changes necessary to ensure strong internal controls over access to eVA, AVATAR and CARS.

The following are the specific responses to the audit comment:

- 1. The DBHDS Office of Internal Audit has notified each DBHDS facility and Central Office to determine whether there are any employees with systems access that are no longer employed with the Department.*
- 2. The DBHDS Office of Internal Audit will work to ensure that the deletion of access to DBHDS systems is included as part of the termination process used by DBHDS facilities and Central Office.*
- 3. The DBHDS Office of Internal Audit will develop a formal process for monitoring access to eVA, AVATAR and CARS.*
- 4. The DBHDS Office of Internal Audit will conduct additional training on internal controls with specific focus on system access.*

Responsible Party: Randy Sherrod, Internal Audit Director

Estimated Completion Date: June 30, 2014

2013-011: Improve Internal Controls over Advantage Revenue Access

Applicable to: Department of Taxation

Type of Finding: Internal Control and Compliance

The Department of Taxation (Taxation) needs to improve their internal controls over granting and monitoring system access to the Advantage Revenue system. During our audit, we identified several areas where controls need to be improved including documentation of access structure and controls, granting of system access, and the annual recertification process. Although we did not find instances where these weaknesses resulted in unauthorized transactions, Taxation needs to strengthen their controls in the areas discussed below.

Taxation uses the System Access for Employees (SAFE) tool to monitor and track all types of user access from physical building access to access to the Advantage Revenue System. We reviewed information in SAFE to gain an understanding of and review employee access capabilities for the

Advantage Revenue System which is their critical financial reporting system. Taxation uses an access structure which has several components including resources, security groups, and workgroups.

Resources represent access to menus and potentially editable screens within Advantage Revenue. Security groups represent a set of resources for a specific group of similar functional users. For example, every employee in the Internal Audit security group is given a standard list of resources designed for their business function. Workgroups are collections of worklists, which can allow the user assigned to the worklist to review, approve, complete, correct, or add details to information in Advantage Revenue.

System Documentation:

Taxation does not have adequate documentation of resources and workgroups within Advantage Revenue. Written documentation of all resources within the Advantage Revenue System and the specific privileges associated with these resources, including whether these resources possess the ability to edit financial records, does not currently exist. A data field exists in the underlying table structure of Advantage Revenue that identifies whether resources are either read only or can edit underlying records, but this data field is a new addition to the table structure and is currently populated with placeholders that do not contain accurate information.

Additionally, Taxation does not have adequate documentation related to workgroups. Assignment to a workgroup provides access to critical functions in Advantage Revenue such as the ability to post or cancel journal vouchers. Written documentation describing the purpose of and accessible resources associated with the 41 workgroups at Taxation did not exist during fieldwork. Written documentation of system resources whose access privileges are reliant upon assignment to a workgroup also does not currently exist. The lack of adequate system documentation makes it difficult to determine exactly what capabilities a user has within the system and whether user access to these capabilities is truly appropriate.

Inappropriate Systems Access:

We reviewed access in Advantage Revenue for the 21 employees assigned to the Revenue Accounting security groups and found five of the 21 (24 percent) employees had inappropriate access to a security group based on job function. Of these 21 employees, we also found three (14 percent) who had inappropriate access to the REV1 workgroup which controls the ability approve or cancel journal vouchers. Journal vouchers are used to make adjustments to the financial information in Advantage Revenue.

We expanded our sample to include an additional ten employees with access to the REV1 workgroup. Of the additional sample, all ten (100 percent) employees had inappropriate access to the REV1 workgroup based on their job function.

Although Taxation has compensating controls that would ideally prevent and detect any unauthorized transactions, access needs to be granted under the principle of least privilege which translates to giving people the lowest level of user access that they can have and still do their jobs.

Granting access under this principle is a best practice and minimizes the risk of unauthorized transactions.

Systems Access Recertification Process:

Taxation currently performs an annual review and recertification of systems access for all employees as required by Commonwealth of Virginia Information Technology Resource Management standard SEC 509-00. This recertification is designed to ensure that appropriate access is documented, granted on the principles of least privilege, and role based.

Of the 18 instances of inappropriate systems access we discussed above, all were deemed appropriate by the designated SAFE approver during the fiscal year 2013 recertification. This brings into question how effective Taxation's current recertification process is. We reviewed the instructions given to SAFE approvers for the recertification process and found they were provided adequate instructions on how to review employee access privileges within SAFE. However, SAFE approvers are not provided with adequate documentation of workgroup and resource capabilities to properly determine the appropriateness of their users' access. Managers need complete information when approving and reviewing system access for their employees.

We recommend that Taxation improve documentation of user access in Advantage Revenue down to the workgroup and resource level. We further recommend that Taxation improve the guidance provided to SAFE approvers to adequately determine appropriateness of user access during the annual systems access recertification.

Management Plan for Corrective Action for the Department of Taxation

In response to the audit finding pertaining to improving internal controls over Advantage Revenue Access, TAX will improve documentation of user access in Advantage Revenue down to the workgroup and resource level. In addition Tax will also improve the guidance provided to access approvers during the annual access recertification.

Responsible Party: Ed Cooper, IT Director

Estimated Completion Date: October 2014

2013-012: Improve User Access Controls

Applicable to: Department of Motor Vehicles

Type of Finding: Internal Control and Compliance

Motor Vehicles continues to not properly review and assess user account access and privileges to some IT systems that control access to sensitive data and applications. For IT systems containing sensitive data, Commonwealth standards require that agencies review all user accounts and related privileges and confirm their continued need for access.

Motor Vehicles has been working to establish a review of accounts since 2011. Once implemented this review will help to ensure that unneeded accounts are removed, assigned privileges are reviewed, and the reconciliation of account listings between various systems is completed. We recommend that Motor Vehicles dedicate the necessary resources and attention to implement the controls outlined in their corrective action plan developed two years ago.

Management Plan for Corrective Action for Department of Motor Vehicles

DMV agrees that the process has been ongoing since 2011, and understands the need to accelerate its progress. For that reason, earlier this year, DMV escalated the process by hiring an extremely qualified and experienced contractor to complete the remediation. This information was provided to APA audit staff on September 19, 2013.

The contractor's work has already yielded significant results. A document detailing these results was uploaded to APA audit staff on November 14, 2013.

Corrective Action #1

DMV IT Security Office, working jointly with Human Resources and the Architecture Office, will complete the preliminary "clean up" and "reconciliation" of accounts and groups.

Responsible Persons: Douglas Mack, DMV IT Security Director (ISO); Dave Burhop, DMV Deputy Commissioner (CIO)

Estimated Completion Date: December 31, 2013

Corrective Action #2

DMV IT Security Office, working jointly with Human Resources and the Architecture Office, will survey, verify, and ensure that all individuals are assigned to the proper groups with the appropriate level of access.

Responsible Persons: Douglas Mack, DMV IT Security Director (ISO); Dave Burhop, DMV Deputy Commissioner (CIO)

Estimated Completion Date: January 31, 2014

Corrective Action #3

DMV IT Security Office, working jointly with the Applications Development and SSG staff, will survey, verify, and ensure that all individuals are assigned to the appropriate roles and levels of access for all sensitive systems.

Responsible Persons: Douglas Mack, DMV IT Security Director (ISO); Dave Burhop, DMV Deputy Commissioner (CIO)

Estimated Completion Date: June 30, 2014

Corrective Action #4

DMV IT Security Office will develop, have approved, and publish appropriate policies and procedures relating to this process, and designate appropriate staff to enforce these policies and procedures.

Responsible Persons: Douglas Mack, DMV IT Security Director (ISO); Dave Burhop, DMV Deputy Commissioner (CIO)

Estimated Completion Date: June 30, 2014

2013-013: Improve User Access Controls

Applicable to: University of Virginia

Type of Finding: Internal Control

University:

The University must improve its policies and controls regarding user access to the Oracle e-Business Suite.

Policies:

During our audit, we found that the University's user access policies reside in different areas that were not intuitive to business managers. Navigating the University's website to locate the policies and procedures should be effortless for business managers if they are expected to understand how to request, terminate, and periodically review user access. At the conclusion of our audit the University reorganized its user access policies, but we did not review the reorganization for effectiveness.

Additionally, we found the University never requires users to change their Oracle e-Business passwords. This creates a risk if an employee's password becomes known to others who can use it to log-in and execute transactions. Forcing regular password changes limits the amount of time that a lost, stolen, or forged password can be used by someone else. We recommend the University set its Oracle e-Business Suite password controls to require password changes at a regular intervals, such as quarterly.

Finally, University policies do not require an annual user access review, even though one is regularly performed. We recommend the University modify its current Administrative Data Access policy to formally require an annual review.

User Access Reviews:

The University conducts annual reviews of Oracle user access by requiring Data Access Approvers (DAA) to certify the accuracy of and need for the responsibilities assigned to employees within the DAA's area. Our audit of user access to the Oracle Finance module found users that had incompatible responsibilities and users who were allowed to certify their own access as reasonable. As a result, we are concerned about the effectiveness of the current DAA annual certification process.

Many employees have only a few responsibilities which are confined to only one business unit and for these employees we found the DAA annual review process to be effective. Complexity and risk is added when an employee has multiple responsibilities or responsibilities administered by several business units. In these cases, the DAA may not be qualified to independently certify responsibilities granted by other business units; nonetheless, the DAA is expected to research the unfamiliar responsibilities to identify and understand any segregation of duties concerns that the responsibilities can create.

In addition, business units may be unaware that there are employees with critical responsibilities which are typically restricted to only employees actively working within their business unit. This typically results from employees transferring to other departments without having their old responsibilities revoked, or when a business unit data steward authorizes an exception for someone outside their unit to have a responsibility. Some exceptions were granted several years ago and data stewards are not periodically asked to review these exceptions for continued need.

First, we recommend the University adopt a policy requiring that Human Resources terminate all user responsibilities whenever an employee transfers to another department and require the new department to request new responsibilities.

Second, we recommend that the University prohibit employees from serving as their own primary or backup approver (DAA) and Information Technology Services should run periodic reports to validate compliance. We also recommend the automated system that is used to facilitate the annual review be configured to capture the DAA user ID, as well as a time/date stamp, to provide evidence that a DAA review was completed.

Third, we recommend the University shift away from a responsibility driven annual review and instead focus on functionality and segregation of duties concerns. This would require business departments to collaborate and identify incompatible functionality (such as creating and approving transactions) and may require that multiple DAA's and data stewards review and approve an employees' access. Business managers have identified some incompatible responsibilities on the Integrated Systems website and instruct managers to avoid assigning them to the same individual. Given that these conflicts are known, we recommend that Information Technology Services provide periodic reports to business managers that identify users with incompatible responsibilities and ask them to confirm the risk is acceptable and that access is still necessary for the employee to perform their job. These reports would be faster and more accurate than relying on a DAA to identify them annually.

Fourth, we recommend the University incorporate other aspects of authority into its annual access review, such as transaction limits and transaction approvers. In addition, Information

Technology Services should provide periodic reports to Human Resources that show users whose transaction approver has terminated so a new approver can be assigned timely.

Finally, we recommend that Information Technology Services improve their understanding of how to obtain data from Oracle's security tables. Gaining a strong understanding would allow them to automate the review process by providing exception reports that identify users with inappropriate or incompatible functionality based on the business rules. Additionally, this would facilitate a more focused and effective review rather than spending time certifying the hundreds of users who have responsibilities that pose little to no risk.

Medical Center:

The Medical Center had instances of employees with inappropriate access to both PeopleSoft Finance and Human Resources roles. The Medical Center's annual user access review process failed to identify the inappropriate access because reviewers were not provided sufficiently detailed information regarding role functionality.

We recommend the Medical Center continue their current efforts to provide reviewers with more detailed information regarding role functionality. Having this detailed information will help managers more easily identify instances of inappropriate or unnecessary access.

Management Plan for Corrective Action for University of Virginia

The University agrees that it is important for user access policies to be clearly and easily accessible. In October, after the completion of a usability study of Integrated System access instructions, the University implemented changes to the Integrated System website to improve clarity and accessibility to policies on the Integrated System website.

The University agrees that we must provide an appropriate level of control over unauthorized access. In order to provide strong controls, the University includes strong authentication controls on the Oracle e-Business Suite that greatly reduce the risk of unauthorized user access, including requiring the use of two-factor authentication based on PKI technology. Oracle e-Business Suite users must have their unique physical hardware token in their possession, know the password for the token, have the correct VPN filters assigned to their access, and know their Oracle e-Business Suite user password before they can access the Oracle e-Business Suite application. Additionally, users must agree to use protected screen savers that lock their computing devices, and Oracle password timeouts are also in place. UVA will continue to reassess the risk level and cost of further mitigation strategies.

It is the University's opinion that the "Access Privileges, Responsibilities, and Return of Property Policy," which includes a section requiring an annual audit of Oracle e-Business Suite and SIS responsibilities, sufficiently addresses the concern.

The University will evaluate possible options to determine the best means of addressing employees that transfer from one department to another. Currently, the “Access Privileges, Responsibilities, and Return of Property Policy” and the “Administrative Data Access Policy” already require that the supervisors revoke access privileges when their employees no longer need these privileges, regardless of whether the employee has newly transferred into the department or has been a member of an organization for a longer term. As an additional precaution, a user access review is conducted annually to help ensure this requirement is met.

The University agrees that the annual review process does not currently prevent a DAA from re-approving his/her own access, although a supervisor’s approval is required to approve initial access. To address this concern, UVA will explore options for configuring our online review tool to ensure that a DAA is not able to reapprove his/her own access, directing this approval to the DAA’s manager. We will also look to date and time stamp each approval and show who designated the “keep” or “remove” responsibility.

The University believes that current functionality prevents the new approval of system responsibilities with conflicting roles. The tool for processing new request for access automatically detects when an access request is made for a potentially conflicting responsibility. The system will suspend the workflow and issue a potential conflict notification for analysis by the appropriate approver(s). The access request workflow resumes only after this analysis is completed and the approver’s decision (approval/denial) is recorded in the system. We do agree that some conflicting duties remain from requests approved prior to the new tool. In order to address this concern, the University will produce a one-time report of potential conflicts and resolve each issue as appropriate to remove unwarranted conflicts.

The University agrees with the recommendation and will develop options to add the review of other aspects of authority, such as transaction limits and transaction approvers.

The University agrees with the recommendation and will work with Oracle Support to obtain access and understanding the Oracle security tables.

In response to APA Findings, the Medical Center has provided detailed role and function descriptions of each role of managers. This will ensure proper role assignments and functionality to employees within PeopleSoft. Employees identified during the audit as having inappropriate access relating to the role assigned were immediately correct and assigned proper access as it relates to their current job roles. In addition, managers will review annually the accesses of their employee to ensure employees have the proper access and role within PeopleSoft.

*Responsible Party: Academic- Shirley Payne, Assistant VP for Information Security, Policy, and Records
Medical Center- Greg Washburn, Information Technology Director*

*Estimated Completion Date: Academic- March 31, 2014
Medical Center- Fall 2014*

2013-014: Strengthen Controls over Termination of Access to Systems and Facilities

Applicable to: University of Virginia

Type of Finding: Internal Control

The University and the Medical Center are not ensuring terminated employees have their system access privileges revoked timely. Removing terminated employees system and facility access promptly is essential in reducing the University and Medical Center's exposure to improper transactions, misappropriations of assets, and unauthorized access to sensitive data and physical areas.

- For the Medical Center, we found that 16 percent of terminated employees tested continued to have access to systems and facilities ranging from 5 to 334 days after their termination date because their managers did not notify Human Resources timely.
- For the University, we found that 100 percent of the terminated salaried employees tested continued to have access to systems through the time we performed the audit. Some employees had terminated as much as 14 months prior to our audit and in all cases, none of the departments had notified Human Resources to terminate the employees' access.

The Medical Center plans to convert the employee termination notification process to an electronic form through PeopleSoft. This will allow for the prompt removal of system and facility access for terminated employees, provided managers complete the electronic form.

On October 1, 2013, the University implemented an Off-boarding Toolkit which is applicable to all wage and salaried staff employees who terminate employment. Human Resources has communicated the new Toolkit to the University and made presentations to various management groups. In addition, Human Resources plans to perform random audits at least quarterly to ensure departments comply with the new Off-boarding Toolkit.

We recommend that both the University and Medical Center Human Resources Departments implement the new processes they have developed and perform regular audits to evaluate department compliance. We also recommend that Human Resources periodically compare terminated employees according to the payroll records to the systems access termination records to identify instances where departments did not notified them to terminate systems access.

Management Plan for Corrective Action for University of Virginia

The University and Medical Center concur and are in the process of implementing new processes to address the termination of access to systems and facilities by former employees.

The University recognized that controls over termination of access to systems and facilities by the Academic Division needed to be improved. Accordingly, in October, the University developed and implemented new procedures to strengthen controls for monitoring and documenting terminations, especially those controls designed to prevent unauthorized access to sensitive data. With the implementation of the new Off-Boarding Toolkit and random quarterly audits, we are confident these changes will adequately address the issues that have been identified. The new controls have been well communicated to department management. We will provide additional training on the new policy and procedures and will implement actions to regularly monitor department compliance.

The Medical Center has initiated a three prong approach to address timely termination of access to systems and facilities. The Chief Financial Officer for the Medical Center communicated to Medical Center management the timeframe for terminating access of former employees, referring to policy No. 405- Separation of Employment. Beginning January 2014, quarterly termination audits will be conducted by the Controller's Office to ensure termination notifications are received within 48 hours. In addition, the Medical Center plans to convert the employee termination notification to an electronic process through PeopleSoft, in order to streamline the notification process between Operations, Human Resources and HSTS.

*Responsible Party: Academic- Darrell Kozuch, Assistant Vice President for Human Resources
Medical Center- Melissa Frederick, Director of Total Rewards and Recruitment*

*Estimated Completion Date: Academic- Complete
Medical Center- June 2014*

2013-015: Review System Access for Human Resources and Payroll Employees

Applicable to: Virginia Commonwealth University

Type of Finding: Internal Control and Compliance

VCU does not perform reviews of Banner ERP system access for employees within the Human Resources and Payroll Departments. These employees have access to both personally identifiable information and payroll information, which are both intrinsically sensitive. Without regular reviews of system access there is an increased risk of fraudulent behavior within the University due to a lack of established controls ensuring appropriate segregation of duties.

During our review it was determined that employee access is only reviewed during the original role granting process, and that no reviews are performed on a regular and ongoing basis. The Commonwealth Information Security Standard, SEC 501-07, requires that the controls for account management must include “reviewing accounts and privileges at least annually.” Additionally, to ensure appropriate segregation of duties controls are maintained, VCU’s ‘Banner HR Security Access Process’ requires ongoing reviews of employee system access for those that have access to sensitive data.

We recommend that VCU dedicate the necessary resources to implement regular Banner access reviews that are in line with both the Commonwealth Information Security Standard and the Banner HR Security Access Process.

Management Plan for Corrective Action for Virginia Commonwealth University

We agree with the finding and will amend the procedure that grants and verifies access to the Banner Human Resources module for VCU departmental employees to include the Human Resources and Payroll employees. We are currently implementing the following procedures:

The Director of Technical Services and Process Improvement, Director of Payroll Services, Manager of Benefits, Research and Development, Human Resources Operations Manager and Director of HR Services and Compensation and Compliance will review an employee access report immediately for their respective employees, revise access if required and report the information directly to the Assistant Vice President of Human Resources.

The employee access report will be reviewed at the beginning of each fiscal year and any issues will be addressed immediately and then reported to the Assistant Vice President of Human Resources.

Requests for access for new employees or changes in an employee’s access will be reviewed by the employee’s director or supervisor to ensure that the employee does not have maintenance access to forms that would allow an individual to edit an employee’s record for both payroll and job change purposes. Any exceptions must be approved by the Assistant Vice President of Human Resources with official documentation retained in the department.

Responsible Party: Konjit Chitty, Director of HR Technology Services

Estimated Completion Date: January 15, 2014

SYSTEM SECURITY

2013-016: Improve SQL Server Database Security

Applicable to: Department of Behavioral Health and Developmental Services

Type of Finding: Internal Control and Compliance

The Department of Behavioral Health and Developmental Services (Behavioral Health) does not implement certain controls in its Financial Management System (FMS II) SQL database that contains sensitive information. We identified 13 weaknesses in controls that we communicated to management in a separate document marked Freedom of Information Act Exempt under Section 2.2-3705.2 of the Code of Virginia due to it containing descriptions of security mechanisms.

The Commonwealth Information Security Standard, SEC 501-07.1, requires implementing specific controls to reduce unnecessary risk to data confidentiality, integrity, and availability.

Behavioral Health did not adequately manage or establish appropriate information security controls for its FMS II SQL database. As a result, the agency cannot ensure confidentiality, integrity, and availability for the FMS II SQL database.

Behavioral Health should dedicate the necessary resources to implement the controls discussed in the communication marked FOIA-Exempt in accordance with the Commonwealth Information Security Standard, SEC 501-07.1.

Management Plan for Corrective Action for Behavioral Health

The Department will make the changes necessary to enhance security over the FMS II SQL Database. Enhancements will take the form of a SQL Server version upgrade, FMS II software upgrade, and internal control enhancements. The combination of these changes will increase compliance with the SEC501 and industry best practices.

Responsible Party: Marcie Stidham-Stout, Chief Information Security Officer

Estimated Completion Date: June 30, 2014

2013-017: Improve SQL Server Database Security

Applicable to: Department of Accounts

Type of Finding: Internal Control and Compliance

The Department of Accounts (Accounts) has not implemented certain controls in their Payline System SQL database that contains sensitive information. We identified five control weaknesses that we communicated to management in a separate document marked Freedom of Information Act

Exempt under Section 2.2-3705.2 of the Code of Virginia due to it containing descriptions of security mechanisms. The Commonwealth Information Security Standard, SEC 501-07.1, requires implementing specific controls to reduce unnecessary risk to data confidentiality, integrity, and availability.

Accounts should dedicate the necessary resources to implement the controls discussed in the communication marked FOIA-Exempt in accordance with the Commonwealth Information Security Standard, SEC 501-07.1.

Management Plan for Corrective Action for Department of Accounts

The Department of Accounts (DOA) recognizes the need to improve security controls to reduce the unnecessary risk to data confidentiality, integrity and availability of sensitive data. DOA has taken the steps necessary to address the five control weaknesses communicated to DOA management in the document marked Freedom of Information Act Exempt under Section 2.2-3705.2 of the Code of Virginia. Additionally, DOA has dedicated the newly hired Information Security Officer (ISO) and other technical resources to implement the security controls discussed in the communication marked FOIA-Exempt in accordance with the Commonwealth's IT Security Audit Standard, SEC501-07.1.

Responsible Party: Richard Salkeld, Director and AITR of Information Technology

Estimated Completion Date: First Quarter of 2014. DOA management will continue to monitor and implement security standards as the Commonwealth's IT Security Audit Standard, SEC501 evolves

2013-018: Update the Physical Security Policy and Monitor Physical Access to the Data Center

Applicable to: Department of Accounts

Type of Finding: Internal Control and Compliance

Accounts is not monitoring access to their data center nor updating facilities security policies to reflect their changing environment. Sensitive information resides on the servers located at Accounts, and physical access should be monitored to safeguard the equipment storing this information.

Accounts relocated their data center in fiscal year 2013 but has not updated their policies since fiscal year 2007. Therefore, the policies are not relevant to their current environment and not in compliance with the Commonwealth Information Security Standard. In addition, the current authorized users consist of 15 individuals who have badge access to the data center, eight of which are outside contractors. Accounts shares data center space with the Department of General Services (General Services), and no memorandum of understanding exists delegating responsibility for reviewing access. Having a significant number of individuals with access, including outside

contractors, coupled with no monitoring of access to the data center, increases the risk that unauthorized individuals gain access to the data center.

We recommend that Accounts update their Facilities Security Policy and Data Center Access Policy and review the policies annually as stated in the Commonwealth Information Security Standard. We further recommend that Accounts decrease the number of contractors that have access to the data center and implement a process of monitoring that access as stated in the Standard. In doing so, a memorandum of understanding between Accounts and General Services will be necessary in order to assign responsibility to each agency.

Management Plan for Corrective Action for Department of Accounts

The Department of Accounts (DOA) concurs that the Security and Access Policies for the newly built facility that houses DOA servers needs to be updated. Since the Department of General Services (DGS) controls the automated access to the new facility, DOA will work with DGS to develop and implement a Memorandum of Understanding (MOU) to control access, as both departments house sensitive data and equipment in the new facility.

Responsible Party: Richard Salkeld, Director and AITR of Information Technology (DOA) and the Department of General Services (DGS)

Estimated Completion Date: First Quarter of 2014

2013-019: Improve Server Security

Applicable to: State Lottery Department

Type of Finding: Internal Control and Compliance

Lottery does not protect sensitive information on a system in accordance with the Commonwealth Information Security Standard, SEC 501-07. The lack of certain security controls that are required by the standard increases the risk that sensitive information can be compromised by unauthorized parties.

Specifically, Lottery does not comply with the following requirements on a server that is used as a means to transfer sensitive files from one system to another – also known as the “SFTP Server.”

- Administrator Accounts – Lottery does not provide unique individual administrator accounts to staff responsible for managing and operating the SFTP server. Additionally, Lottery has not changed the name of the default administrator account, “Administrator,” that was created at installation. This account is typically the first account name used by attackers to gain access to the system. The Commonwealth Information Security Standard, SEC 501-07, Section AC-6, requires that system administrators have individual administrative accounts to allow for separate activity logging and to serve as a backup to the system’s main administrative account.

- Password Complexity – The password complexity configuration for the SFTP Server does not meet the requirements in the Commonwealth’s security standard. Weak password complexity controls increases the risk of an attacker gaining access to the server. The Commonwealth Information Security Standard, SEC 501-07, Section IA-5, Control Enhancements for Sensitive Systems, requires that passwords must have a minimum password complexity of at least eight characters and utilize special characters, alpha and/or numeric characters and a combination of upper and lower case letters.
- Account Lockout Duration and Threshold – The account lockout duration and threshold configuration for the SFTP Server does not meet the Commonwealth’s security standard requirements. Lottery’s current configuration allows attackers to continually try passwords without interruption. The Commonwealth Information Security Standard, SEC 501-07, Section AC-7, requires a limit of ten consecutive invalid access attempts by a user during a 15 minute time period before automatically locking the account. This prevents a brute force attack against the server’s user accounts.
- Malicious Code Protection – Lottery does not have malicious code protection installed on the SFTP Server. Antivirus protection is designed to alert and protect systems and files from malicious code infection and possible data loss. The Commonwealth Information Security Standard, SEC 501-07, Section SI-3, requires that agencies employ malicious code protection mechanisms at information systems entry and exit points and at workstations, servers, or mobile computing devices on the network to detect and eradicate malicious code.

We recommend that Lottery implement a process to monitor and review the security configuration settings of their SFTP Server on a scheduled basis. We also recommend that Lottery ensure that the process adheres to the requirements outlined in the Commonwealth Information Security Standard, SEC 501-07.1, Sections AC6, IA-5, AC-7, and SI-3.

Management Plan for Corrective Action for the State Lottery Department

The administrator account has been disabled, and two unique accounts have been created for the two administrators; Password complexity settings have been changed to require at least nine characters. In addition passwords meet complexity requirements as stated in SEC501-07; the account lockout duration and threshold parameters have been set to five consecutive invalid access attempts by a user during a 30 minute time period before automatically locking the account. The account lockout duration is set to 30 minutes. This equates to a maximum number of eight invalid logins per hour as opposed to a maximum of 36 per hour using the SEC501-07 configurations; Antivirus has been installed on the server with the latest signatures loaded.

Responsible Party: Joe Hubbell, Information Security Management

Estimated Completion Date: Completed

2013-020: Improve Firewall Management

Applicable to: State Lottery Department

Type of Finding: Internal Control and Compliance

We identified two firewall management issues in our prior year audit report. While Lottery corrected one of the two issues, Lottery continues to not conduct firewall vulnerability scans to detect possible improper configurations. A misconfigured firewall weakens the layers of defense that protect confidential and mission critical data.

Firewalls protect private network perimeters and are the first line of defense to protect an agency's sensitive Information Technology (IT) systems that contain confidential and mission critical data from attacks and hacking attempts. The Commonwealth Information Security Standard, SEC 501-07.1, Section RA-5-COV, requires agencies to scan sensitive information systems at least once every 90 days and when vulnerabilities potentially affecting the system/application are identified and reported.

We recommend that Lottery implement a process to conduct periodic firewall vulnerability scans at least every 90 days. Lottery should also ensure that the process adheres to the requirements outlined in the Commonwealth Information Security Standard, SEC 501-07.1, Section RA-5 and RA-5-COV. Finally, Lottery should update their firewall management policies to reflect the minimum requirements in the Commonwealth's standard.

Management Plan for Corrective Action for the State Lottery Department

The Lottery recognizes the importance of firewalls and proper firewall management. We have faced challenges in obtaining a suitable automated solution for firewall rule and configuration reviews. As a result of these difficulties, we supplemented the Lottery's strong firewall rule change request process by conducting vulnerability scans every 90 days, in accordance with VITA policy. Additionally, we conduct semiannual manual reviews of firewall rules and configurations to supplement our overall firewall management. We continue to pursue automated technological solutions that are compatible with the Lottery's firewall hardware to automate the function and permit more frequent configuration and rule reviews; in the interim, until such a solution is available, we will continue with our current manual processes for firewall management.

Responsible Party: Joe Hubbell, Information Security Manager

Estimated Completion Date: Completed

2013-021: Continue to Improve IT Governance Model and IT Project Prioritization Processes

Applicable to: Department of Alcoholic Beverage Control

Type of Finding: Internal Control and Compliance

The Department of Alcoholic Beverage Control's (ABC) business process owners have not been adequately involved in the development, planning, and requirements gathering processes of ABC's ongoing information technology (IT) projects. The lack of involvement by business process owners has resulted in an environment in which ABC's IT function is leading the business, rather than being incorporated to achieve ABC's business strategy and goals.

ABC's IT strategic plan does not consistently link to its current project listing or project tracking matrix. We also found that numerous projects have conflicting project sponsors, leading to ambiguous accountability among ABC's project managers. The lack of project prioritization among IT initiatives is a primary factor preventing ABC's IT governance model from moving from a reactive state to a proactive and strategic environment. Additionally, ABC's IT project prioritization methodology does not include or consider information security and corrective action plans from previous audits.

During the course of the audit, we identified control deficiencies indicative of the weaknesses in ABC's current IT governance model and project prioritization process. The specific elements of these deficiencies have been communicated to management in a separate document marked Freedom of Information Act Exempt under Section 2.2-3705.2 of the Code of Virginia, but are summarized as follows:

- Database Security, as noted in the finding "Improve Database Security," is not adequately implemented for several of ABC's mission critical systems.
- Risk, Continuity, and Disaster Recovery Management Plans continue to remain incomplete for ABC software applications that contain confidential and mission critical data.
- User Access Reviews across systems are not performed and used to assess and correct potential concerns regarding inappropriate segregation of duties.
- Change Control Management policies and procedures do not include requirements to update operating documentation, user procedures, or system documentation after changes are implemented in the IT environment.

We recommend that ABC position business process owners to take ownership in the IT project prioritization process. We also recommend that ABC business owners become more actively involved in the IT project planning and requirements gathering processes. This will enable ABC's IT governance model to continue to improve and properly align with ABC's business strategy and goals. Additionally, we recommend that ABC dedicate the necessary resources to rectify the specific control deficiencies identified above and communicated to management.

Management Plan for Corrective Action for Department of Alcoholic Beverage Control

The agency recognizes the need to improve technology governance. Prior to the conclusion of the audit, the agency had realigned technology oversight and established

a defined and repeatable process for managing technology resources. Changes were made to improve governance and accountability while reducing the risk associated with managing one of the agency's most significant expenditures.

The agency's technology management process is based on industry best practices and requires business units to submit project requests with required standard elements such as identification of key business objectives, linkage to strategic priorities, potential service and process improvements. Using this information as well as risk factors such as technology complexity and clarity of business case, the Information Technology Steering Committee has prioritized a list of over 20 projects down to a manageable number that address strategic priorities and critical infrastructure needs. A few of the current priorities include: Upgrading the Point of Sales System, replacing the Licensing, Case Management, and Tax Collection Systems, planning the replacement of the agency's web presence. Projects do not receive authorization to proceed without defined requirements, budget and project milestones and any significant changes requires approval by the IT Steering Committee.

The agency agrees with the recommendation to position business units to take additional ownership in the technology management process. ABC recognizes this will require a significant investment in resources since many business units currently lack expertise in business analysis and project leadership (including identifying requirements, developing project budgets and establishing project deadlines). The agency is currently developing a plan to enhance these capabilities along with a process for monitoring project health and managing change requests. The plan will also include the identification of the skill sets and competencies necessary that will factor in to future agency hiring and employee development requirements. ABC will address these issues by June 30, 2014.

The agency has made significant process in improving information security and audit remediation this past year and we agree with the recommendation to establish formal project surrounding information security and audit remediation. While the current prioritization matrix contained placeholder projects and resource allocation, further definition of the requirements for these projects along with clarity around deliverables, milestones, and resources needs are currently being developed. These will be developed by January 1, 2014.

The agency has also made significant progress in areas such as risk management, user access reviews and change control management and will continue to improve efforts in the coming months.

- *Disaster Recovery Planning:*
 - o *ABC relocated the majority of its servers to the Commonwealth Enterprise Solutions Center in mid-September of 2013.*

- o *ABC is currently developing a preliminary IT disaster recovery plan and is exploring options for using outside resources to develop a more comprehensive Disaster Recovery Plan.*
 - o *ABC completely revised its Business Impact Analysis by completing a new Business Process Analysis and identifying Mission Essential Functions and the systems that support them.*
 - o *ABC conducted a table exercise of its Continuity Plan in September 2013, identified gaps and a corrective action plan to enhance the execution of the plan in areas tested.*
- *Risk Assessment:*
 - o *A three year systems risk assessment project plan has been completed. The schedule has been prioritized by business impact and mission criticality. Several major risk assessments have been completed and the risk management process has been implemented into software development lifecycle processes.*
 - *Access Control:*
 - o *The agency already performs quarterly reviews of all sensitive systems. A project was just completed that compiles all user access levels for each employee for all sensitive systems. By January 1, 2014, the agency will complete the review of this data and start requirements gathering to develop a more cost effective approach to conduction cross system reviews.*
 - *Change control management:*
 - o *ABC's current policy and procedures will be modified to include provisions to address system documentation requirements. The policy revisions will be done by January 1, 2014.*

Responsible Party: Craig Vanderland, Chief Financial Officer; Stephen Fox, Chief Information Officer; Andrew Hallberg, Information Security Officer

Estimated Completion Date: June 30, 2014

2013-022: Improve Database Security

Applicable to: Department of Alcoholic Beverage Control

Type of Finding: Internal Control and Compliance

ABC does not adequately protect its Oracle databases that support mission critical applications and store sensitive information. Inadequate Oracle security controls can create vulnerabilities that expose sensitive data to possible compromise and potential financial fraud.

Our review noted six areas of weakness that we have communicated in detail to management in a separate document marked Freedom of Information Act Exempt under Section 2.2-3705.2 of the Code of Virginia, due to their sensitivity and description of security controls.

The weaknesses identified significantly weaken the layered controls protecting the confidential and mission critical agency data. We recommend that ABC implement the controls discussed in our recommendation in accordance with the current Commonwealth Information Security Standard and industry best practices, such as those published by the Center for Internet Security.

Management Plan for Corrective Action for Department of Alcoholic Beverage Control

ABC has an extended plan to upgrade the financial system to modern technology that incorporates standard security controls. However, this is an extended plan that requires significant planning, resources, and time along with General Assembly approval of funding. Replacement of this system is not planned until FY 2016. Until that project is complete, ABC is investigating strategies to reduce the impact of potential risk events such as breach insurance offered through the Department of Treasury. This insurance will mitigate the impact of a breach to the financial system or any other system (e.g. credit card environment, licensing, criminal records, etc.). ABC is planning on having this in place by March 1, 2014.

Responsible Party: Craig Vanderland, Chief Financial Officer, Stephen Fox, Chief Information Officer, Andrew Hallberg, Information Security Officer

Estimated Completion Date: March 1, 2014

2013-023: Improve Web Application Security - CACFP

Applicable to: Department of Health

Type of Finding: Internal Control and Compliance

Health does not implement certain controls in its Regional Office Administered Program (ROAP) web application that contains sensitive information. We identified three weaknesses in controls that we communicated to management in a separate document marked Freedom of Information Act Exempt under Section 2.2-3705.2 of the Code of Virginia due to it containing descriptions of security mechanisms.

The Commonwealth Information Security Standard, SEC 501-07.1, requires implementing specific controls to reduce unnecessary risk to data confidentiality, integrity, and availability.

Health cannot ensure confidentiality, integrity, and availability for the ROAP web application.

The ROAP system was obtained when Health assumed administration of Child and Adult Care Feeding Program (CACFP) from the United States Department of Agriculture. When Health implemented the ROAP system, they continued to use it as if the USDA still owned it and did not establish appropriate information security controls.

Health should dedicate the necessary resources to implement the controls discussed in the communication marked FOIA-Exempt in accordance with the Commonwealth Information Security Standard, SEC 501-07.1.

Management Plan for Corrective Action for Department of Health

VDH is currently in the process of replacing the current ROAP system with a COTS product. In addition, the VDH Office of Information Management (OIM) is currently working with VITA/NG on upgrades to address recommendations provided by APA. Upgrades that are proposed for the existing ROAP system include SQL database upgrades and configuration changes that will enhance the security and address the recommendations referenced in the “Condition” section of this report. The details are not provided in this document as they also contain references to individual security mechanisms that are FOIA exempt under Section 2.2-3705.2 of the Code of Virginia. These upgrades are projected to be completed by March 2014, while OIM works concurrently with the business owner to replace the existing ROAP system.

Responsible Party: Debbie Condrey, CIO

Estimated Completion Date: March 31, 2014

2013-024: Maintain Updated Information Systems Inventory - CACFP

Applicable to: Department of Health

Type of Finding: Internal Control and Compliance

The Office of Information Management (OIM) at Health does not maintain a complete list of all information systems. Specifically, OIM did not account for the Regional Office Administered Program (ROAP) system.

The Commonwealth Information Security Standard, SEC 501-07.1 Section 8.15 (SA-1) requires a formal, documented system and services acquisition policy that includes information security considerations and that addresses purpose, scope, roles, responsibilities, management commitment, coordination among organizational entities, and compliance.

By excluding ROAP from OIM’s inventory of information systems, Health cannot ensure that ROAP has appropriate controls that protect against information security risks. In addition, a lack of communication with Internal Audit has allowed the system to avoid appropriate internal audit coverage.

The ROAP system was obtained when Health assumed administration of Child and Adult Care Feeding Program (CACFP) from the United States Department of Agriculture. When Health implemented the ROAP system, they continued to use it as if the USDA still owned it and did not establish appropriate information security controls.

Health, specifically OIM, should dedicate the necessary resources to ensure that they maintain an accurate, updated inventory of all information systems owned by Health.

Management Plan for Corrective Action for Department of Health

VDH has a requirement under the VDH Information Security Standard for the identification and reporting of systems from each of the Business Units/Offices to the Agency CIO and ISO. These are to include agency developed, agency managed, and vendor developed/managed. The VDH Information Security Officer plans to provide an outreach to business/system owners regarding agency information security policies and additional training on the Commonwealth Information Security Policies and Standards by May 2014. In addition, the VDH ISO will develop continued updates to the Business Impact Analysis for VDH.

Responsible Party: Wes Kleene, OIM – ISO

Estimated Completion Date: May 31, 2014

2013-025: Improve Database Management System Security

Applicable to: Department of Motor Vehicles

Type of Finding: Internal Control and Compliance

The Department of Motor Vehicles (Motor Vehicles) continues to not properly protect certain aspects of a database management system, which contains sensitive information, such as financial records and personally identifiable information. Motor Vehicles did not address two weaknesses identified in the prior year which they had previously indicated would be corrected by the end of January 2013, until we brought their status to Motor Vehicles attention,. Further we noted an additional weakness regarding the database management system's software version.

We have communicated the details of this issue to management in a separate document marked Freedom of Information Act Exempt under Section 2.2-3705.2 of the Code of Virginia, due to their sensitivity and description of security controls.

We recommend that Motor Vehicles dedicate the necessary resources to ensure timely implementation of all corrective action plan items. Additionally, we recommend that Motor Vehicles address the concerns with the software version to prevent any known vulnerabilities to the database management system from being exploited.

Management Plan for Corrective Action for Department of Motor Vehicles

DMV recognizes the need to address the problems identified by the audit. However, DMV has either begun the process of correcting the issues identified, or has already completed their correction.

Corrective Action #1 – Regarding DELETE_CATALOG-ROLE and DELETE privilege.

This issue has been corrected, and documentation to that effect was submitted on August 8. DMV took steps to correct the issue when it was identified in a previous audit by requesting appropriate action from the IT Partnership. However, the work was not completed due to a miscommunication with the IT Partnership.

Responsible Persons: Douglas Mack, DMV IT Security Director (ISO); Dave Burhop, DMV Deputy Commissioner

Estimated Completion Date: Completed prior to August 8, 2013.

Corrective Action #2 – Regarding assigning someone outside of the DBA group to manage audit logs, etc.

On November 12, 2013, the ISO, or his designee, was assigned the responsibility to manage audit trails and have these trails managed by an external resource, such as a log server or write audit trails to the operating system.

Responsible Persons: Douglas Mack, DMV IT Security Director (ISO); Dave Burhop, DMV Deputy Commissioner

Estimated Completion Date: Completed on November 12, 2013

Corrective Action #3 – Regarding SCOTT and ANONYMOUS

This issue has been corrected, and documentation to that effect was submitted on August 8. DMV took steps to correct the issue when it was identified in a previous audit by requesting appropriate action from the IT Partnership. However, the work was not completed due to a miscommunication with the IT Partnership.

Responsible Persons: Douglas Mack, DMV IT Security Director (ISO); Dave Burhop, DMV Deputy Commissioner

Estimated Completion Date: Completed prior to August 8, 2013

Corrective Action #4 – Regarding unsupported Oracle version

DMV is committed to upgrading to a supported version of Oracle.

DMV was aware that the current version of Oracle was reaching the end of its life-cycle prior to the APA audit staff's findings, and repeatedly attempted to initiate an upgrade. Unfortunately, because the Oracle database is housed at CESC (a facility operated by the IT Partnership), DMV has been forced to defer to the IT Partnership

on the issue of an upgrade timeline. However, now that the current version of Oracle is no longer supported by the manufacturer, DMV is taking aggressive measures to force the IT Partnership to accept an upgrade, and is devoting considerable resources to solving the problem locally.

DMV ISO alerted APA audit staff via email on August 16, 2013, that DMV had organized staff, contacted the IT Partnership, and had begun the process needed to ensure that systems running Oracle 10.2 will be upgraded to Oracle 11.2. Also in August, DMV uploaded details of its initial steps towards upgrading.

Responsible Parties: Douglas Mack, DMV IT Security Director (ISO); Dave Burhop, DMV Deputy Commissioner

Estimated Completion Date: Completion date is dependent on actions by the IT Partnership that are currently pending. DMV will update APA audit staff as this project progresses.

2013-026: Improve Oracle Database Security

Applicable to: Department of Social Services

Type of Finding: Internal Control and Compliance

Social Services does not properly protect certain aspects of the Oracle Database Management System (DBMS) that supports the Financial Accounting Analysis System (FAAS). FAAS contains sensitive information, such as financial records and personally identifiable information. We identified three weaknesses in controls that we communicated to management in a separate document marked Freedom of Information Act Exempt under Section 2.2-3705.2 of the Code of Virginia due to it containing descriptions of security mechanisms. The Commonwealth Information Security Standard, SEC 501-07 Section AC-6, requires and the Center for Internet Security (CIS) Oracle 11g Database best practices recommends implementing specific controls to reduce unnecessary risk to data confidentiality, integrity, and availability.

The first weakness identified resulted from a lack of coordination between the Information Security Office and the FAAS System Owner in order to ensure that security reviews are being performed for accounts with elevated privileges. The second weakness identified was the result of Social Services securing the FAAS database based on a configuration guide that does not meet the requirements in Commonwealth Information Security Standard SEC 501-07. The third weakness identified was the result of an oversight of a setting that did not comply with Social Services' security policy. Social Services does not have a properly established baseline for the installation and management of the Oracle E-Business Suite (EBS) database. While, in most cases, the Oracle E-Business Suite (EBS) Security Configuration Guide provides proper guidance, certain criteria in this baseline do not adhere to Commonwealth Information Security Standard, SEC 501-07, and is considered a risk to the Commonwealth's and Citizens' data if not implemented.

Social Services should dedicate the necessary resources to implement the controls discussed in the communication marked FOIA-Exempt and implement a baseline installation guide aligned with Commonwealth Information Security Standard, SEC 501-07.

Management Plan for Corrective Action for Department of Social Services

DSS implemented the APA suggested settings from the Oracle 11g Best Practices in November 2013. Actions to correct this finding have been implemented.

Responsible Party: Matt Teasdale, Chief Information Security Officer

Estimated Completion Date: January 30, 2014

2013-027: Improve Firewall Management

Applicable to: Virginia Commonwealth University

Type of Finding: Internal Control and Compliance

VCU does not manage its firewall that supports its Banner ERP system and safeguards sensitive information in accordance with the Commonwealth Information Security Standard and industry best practices.

Our review noted two areas of weakness that we have communicated in detail to management in a separate document marked Freedom of Information Act Exempt under Section 2.2-3705.2 of the Code of Virginia, due to their sensitivity and description of security controls.

We recommend that VCU implement the controls discussed in our recommendation in accordance with the current Commonwealth Information Security Standard and industry best practices, such as those published by the Center for Internet Security.

Management Plan for Corrective Action for Virginia Commonwealth University

While VCU regularly scans its centrally managed servers and promptly remediates vulnerabilities on these devices, the network equipment including the firewalls is not traditionally in scope of these scans. Further, a consistent patching process was not established for network equipment in the past. However, the network equipment is placed in a concealed network segment, where administrative access to the equipment is limited to only the network engineering staff using specific internal networks. The network equipment can neither be directly accessed from the external networks nor from a majority of the internal networks. Therefore, the limited exposure of administrative interfaces of the network equipment is a compensating control that significantly lowers the risk of compromise or unauthorized access.

Nevertheless, VCU concurs with the findings from APA. To further strengthen the security of these devices, VCU will establish a scanning process to identify

vulnerabilities in the network equipment, and implement a risk based patching processes for the network equipment based on the scanning results.

Responsible Party: Alex Henson, CIO

Estimated Completion Date: October 31, 2013

APPLICATION CONTROLS

2013-028: Ensure the New Eligibility System is Properly Handling Cases Transferred from the Old System

Applicable to: Department of Social Services

Type of Finding: Internal Control and Compliance

Social Services' eligibility system, VaCMS, did not discontinue the State's approval for five cases to get benefits under the Child Care and Development Program after the children were no longer eligible. Title 45, Section 98.20 of the Code of Federal Regulations states that a "Children must be under age 13 (or up to age 19, if incapable of self-care or under court supervision), who reside with a family whose income does not exceed established standards..." in order to receive benefits under the Child Care Program.

During our test of all cases, we discovered three cases where the participating child's thirteenth birthday had passed, but VaCMS still had the child approved for child care benefits. In two of the cases discovered, between six and forty days elapsed between the date of the child's thirteenth birthday and the removal of approval. In the third case, VaCMS had the child recorded as approved for benefits until the date of our discovery. We also discovered two cases where the participating child was reported to be outside the home and did not intend to return, but VaCMS still had the child approved for child care benefits. In one of these cases, a payment of less than \$200 was made after the child was reported to be outside the home in the following fiscal year. If Social Services does not correct this issue, the risk of improper payments and noncompliance with eligibility requirements will increase.

Social Services should perform an assessment of the system to ensure it is performing as desired. For any exceptions Social Services should implement system changes to make the eligibility system function as intended. By doing so, Social Services will mitigate the risk of improper payments and noncompliance.

Management Plan for Corrective Action for Department of Social Services

Immediately following identification of this issue, the Division of Child Care and Early Childhood Development directed the system vendor to research the root cause for why VaCMS was not discontinuing authorizations for children who had reached the age of 13 years or were outside the household with no intent to return. The assessment

determined that the system trigger, created to discontinue an authorization in both instances, failed to execute on cases associated with children where no action had been taken. A permanent code fix was deployed on October 1, 2013, that automatically discontinues an authorization when the child turns 13 years old or is outside the home with no intent to return, even if no action has been taken on a case.

A list of all 13-year-old children who still had active authorizations in VaCMS but without the Special Needs indicator box checked, plus all children outside the home with no intent to return that had active authorizations in VaCMS, was generated. The list has been distributed to affected local departments for appropriate case action.

Responsible Party: Barbara Newlin, Director, Division of Child Care and Early Childhood Development

Estimated Completion Date: March 1, 2014

2013-029: Automate an Eligibility Control

Applicable to: Department of Social Services

Type of Finding: Internal Control and Compliance

End users are not running the external rules engine process for eligibility determination when they update critical information, which is causing ineligible individuals to continue receiving benefits from the Social Services. Social Services' existing case management system, ADAPT, requires the end user to manually run the eligibility determination/benefits calculation process (EDBC) each time updates are made to a case. EDBC is when the case information is run through an external rules engine and determines eligibility for the associated individuals in the Temporary Assistance for Needy Families (TANF), Supplemental Nutrition Assistance (SNAP) and Medicaid Programs. Case workers are required to run this process each time they update information critical to determining eligibility.

End users of ADAPT are not running EDBC after they update information critical to determining eligibility. According to management, some end users are not choosing to run the EDBC because there is a processing cost to the department each time the process is run. We found eight instances in which new eligibility information entered into the system should have caused benefits to discontinue, but without running the EDBC process, Social Services did not suspend the case.

Social Services should identify which eligibility updates they would always want to run EDBC. Thereafter, Social Services should perform a cost-benefit analysis to determine if the benefits of implementing automated EDBC would outweigh the cost. By doing so, Social Services will mitigate the risk of improper payments created by case workers not running EDBC. Additionally, Social Services is currently undergoing a project to replace ADAPT with the Virginia Case Management System (VaCMS). The current project does not specify that the eligibility determination process should be automated with each update affecting eligibility, which Social Services should consider.

Social Services should perform an assessment of the system to ensure it is performing as desired. For significant exceptions Social Services should implement system changes to make the eligibility system function as intended. By doing so, Social Services will mitigate the risk of improper payments and noncompliance.

Management Plan for Corrective Action for Department of Social Services

The Department is in the process of identifying the specific changes needed in order to have EDBC to be run automatically. Once the comprehensive list is finalized, it will be forwarded to the Enterprise Delivery Systems Program Office (EDSPO) to be included in a future VaCMS release.

Responsible Party: Thomas Steinhauser, Director, Division of Benefit Programs

Estimated Completion Date: December 31, 2014

GENERAL CONTROLS

2013-030: Implement and Improve Change Management Process for Sensitive Applications

Applicable to: Department of Social Services

Type of Finding: Internal Control and Compliance

Social Services does not have certain change management procedures and/or policies established for specific systems containing sensitive data. We identified three weaknesses in controls that we communicated to management in a separate document marked Freedom of Information Act Exempt under Section 2.2-3705.2 of the Code of Virginia due to it containing descriptions of security mechanisms. The Commonwealth Information Security Standard, SEC 501-07, Section 8.5.CM-1, requires agencies to establish change management controls so that changes to the Information Technology (IT) environment do not compromise security controls. Several best practices, such as ITIL and COBIT, provide guidance on establishing a comprehensive change management framework.

Social Services has not been able to implement central change management policies and procedures because of resource allocation and availability. Social Services' staff is able to initiate changes to critical information and/or systems without proper documentation, preventing Social Services management from properly ensuring that changes made to these systems and their information is performed safely and within established procedures. While Social Services currently exhibits proper change management procedures in practice, developing a formal change management policy for specific systems will ensure consistency through the change management process and prevent errors in application coding and data flow and ensure data availability.

We recommend that Social Services develop and implement central policies governing the change management practices for all systems within the organization. Having one set of policies will create consistent expectations for how changes will be performed and controlled in the future.

Management should dedicate the necessary resources to document the required minimum policies and procedures for making changes to all IT systems and monitor compliance.

Management Plan for Corrective Action for Department of Social Services

The Division of Information will partner with all of the different IT units/divisions to establish, implement and monitor a policy for “Change Management Process”. This policy will be based on best practices, such as ITIL, and will leverage processes already in affect within other state agencies such as VITA, VDOT and others.

Responsible Party: Robert Hobbelman, Chief Information Officer

Estimated Completion Date: September 30, 2014

2013-031: Improve Change Management

Applicable to: Virginia Commonwealth University

Type of Finding: Internal Control

Virginia Commonwealth University (VCU) allows IT staff with privileged system user accounts to make changes to infrastructure devices that protect and support VCU’s mission critical ERP system, Banner, without management approval. Without proper acknowledgement and approval, there is a higher risk of changes negatively affecting the environment and the layers of security established to protect data in the Banner system.

We recommend that VCU amend its change management policy to ensure that all changes require management approval. Proper change management will help maintain confidentiality, integrity, and availability over VCU’s critical systems and infrastructure.

Management Plan for Corrective Action for Virginia Commonwealth University

The VCU Change Management system is a system developed in house that allows the documentation, notification and approval of major system changes. Until recently, during certain times of the year, the Change Management system had been configured to allow a change to be entered into the system without any approval from supervisors. However, this option was disabled during critical time periods such as final exam and student registration.

There have been some compensating controls in the form of provisioning procedures and pre-provisioning security review in place to prevent certain network and system changes without proper security review and approval. However, VCU concurs with the finding and recognizes the weakness in its Change Management System that had allowed certain changes without other compensating controls to be implemented without approval. VCU concurs with the recommendation and has re-evaluated its

change management policies and implemented additional controls to ensure that all changes are approved by the appropriate level of management personnel.

Responsible Party: Dan Han, Information Security Officer

Estimated Completion Date: April 1, 2014

FINANCIAL REPORTING

2013-032: Improve Financial Reporting and Communication with Agencies

Applicable to: Department of Accounts

Type of Finding: Internal Control

During the 2013 audit of the Commonwealth's Comprehensive Annual Financial Report (CAFR), we identified the need for Accounts to continue to improve communications with state agencies over the report preparation process. Adequate communication with agencies that are providing material amounts for inclusion in the CAFR is essential to Accounts' ability to report complete and reliable information in its decentralized environment. Additionally, we identified the need to strengthen the analysis performed over areas identified as being more susceptible to material errors.

The financial reporting process surrounding the preparation of the CAFR is susceptible to material misstatements due to the nature and extent of information consolidated by Accounts in this effort. Over the course of the audit, we proposed several material audit adjustments related to a variety of items including inaccurate financial information received from agencies and errors related to the calculation of Net Investments in Capital Assets. The calculation of Net Investments in Capital Assets represents an area that we have identified in previous years as having errors associated with it. A majority of the data impacting this calculation derives from activity reported by the Department of the Treasury and the Virginia Department of Transportation. Due to the complexity of the data received by Accounts from agencies in this regard, this area is more susceptible to having misstatements.

We recognize the progress that Accounts has made over the past couple of years in responding to our recommendations to improve communication with agencies that provide financial information that is significant to the CAFR. We recommend that Accounts continue to improve the level and nature of communication that occurs with agencies to create a more proactive and collaborative financial reporting process, including further leveraging of agency-level expertise to assist in this endeavor. Accounts should continue to develop and share their expectations of what they anticipate to receive from agencies, which could help reduce the amount of agency resubmissions and overall CAFR audit adjustments. Lastly, Accounts should further enhance their analysis performed over areas identified as being more inherently at risk to material error in an effort to minimize the risk of future misstatements.

Management Plan for Corrective Action for Department of Accounts

The Department of Accounts (DOA) agrees with the Auditor's recommendation to continue to improve the communication between DOA and agencies that provide complex and significant financial information for inclusion in the Commonwealth's Comprehensive Annual Financial Report. As noted in the recommendation, DOA has taken steps to improve communications with agencies in recent years. We will continue to strengthen these efforts to include targeted communications with agencies whose business processes generate financial information that is susceptible to higher risk of material reporting errors.

Responsible Party: Sharon Lawrence, Director, Financial Reporting

Estimated Completion Date: On-going – due to the inherent risk associated with the Commonwealth's decentralized reporting control environment, continual evaluation of the communications and data analysis is required

2013-033: Improve Controls over Financial Reporting

Applicable to: Department of Transportation

Type of Finding: Internal Control

In the prior year, we identified errors in some of Transportation's unaudited financial submissions to Department of Accounts (Accounts). Transportation attributed most of these errors to challenges from the mid-year implementation of Cardinal and turnover within certain positions and the errors were predominantly immaterial. However, this year we noted significant errors or omissions in the same as well as additional submissions, as well as insufficient support for materially significant submissions.

Specifically for fiscal year 2013, Transportation's unaudited accounts receivable, payables, and capital asset submissions for the Commonwealth's Comprehensive Annual Financial Report (CAFR) compilation contained omissions or errors, which in several instances resulted in material misstatements. Further, the financial reporting preparation and review processes did not include sufficient procedures to prevent or detect these errors or omissions. As a result, we consider this issue to be a material weakness.

Several issues led to the omissions and errors observed and are summarized below:

- Limitations within some fiscal and operational staff's understanding of the data obtained from their financial system, as well as, insufficient communication and coordination within the fiscal office contributed in part to these issues. In some cases, incorrect or incomplete data was the cause for the error, but was not identified by the staff or through the associated review process. In another instance, a keying error in executing a data query caused the incorrect data to be returned.

Further, we observed an inability to identify individuals that have the knowledge or ability to explain transactions, leading to the errors observed in the submissions as well as difficulties in explaining why the errors existed. Fiscal staff also cited the lack of communication and coordination as a reason for a material error that agency personnel identified.

- While Transportation maintains financial reporting procedures to support each submission, in some instances procedures for some submissions did not reflect the actual steps performed to prepare it in the current year. The omission from the procedures may have been attributable to a new or unusual activity for the current period; however, the nature of the steps taken to address that new or unusual activity was not in all cases captured and retained within Transportation's support for the submission. Without step-by-step procedures defining the entire submission preparation process or documentation to address new or unusual activity, Transportation increases their risk for errors from year to year in their financial reporting process, especially when turnover occurs in the key positions preparing and reviewing these submissions.
- Insufficient coordination between Transportation and Accounts regarding the expectations for some submissions as well as the implementation of a new accounting standard led to material errors. Transportation changed several submissions numerous times, as Transportation had difficulty interpreting Accounts directives regarding the reporting requirements for the submission as well as the new accounting standard.
- Inadequate support for items recorded on a submission caused the submission to be considered unreliable. Transportation recorded a \$48.4 million adjustment without ensuring sufficient or appropriate support existed for the amounts. Instead, Transportation relied on a single number provided by a vendor. While the adjustment was found to be correct, lack of adequate supporting documentation increases the risk of recording and reporting improper transactions.

Transportation should ensure their financial reporting procedures over these areas provide sufficient direction for personnel regarding the support needed to prepare the submissions, including the specific system from which to obtain the data, the query criteria to be defined; as well as adequate controls to prevent or detect and correct mistakes, errors or omissions, like those observed this year. Transportation should supplement this by increasing analytical procedures and review of variances, as well as overall review of submissions to ensure they are reasonable and consistent across submissions.

Where the same data is required for multiple submissions, Transportation should ensure fiscal and operational staff coordinate their data requests from the financial system to ensure they meet the needs for the submissions. Finally, Transportation should work with Accounts to ensure the submission directions specific to Transportation are sufficiently detailed, appropriately timed, and mutually agreed-upon. Improved financial reporting controls and increased coordination with Accounts will help to ensure Transportation's unaudited financial submissions are materially correct

and accurately represent their operations in order to meet Transportation and the Commonwealth's financial reporting needs.

Management Plan for Corrective Action for Department of Transportation

FY 2013 was Transportation's first full year of operation in the Cardinal financial system. Transportation and Accounts staff continue to learn the system and the enhanced capabilities that it can provide. Transportation developed detailed procedures for the preparation of the financial attachments based on the processes followed for FY 2012. Each procedure contains a review process.

Both Transportation and Accounts continue to learn Cardinal. Being just the second year, and the first full year for preparing the submissions using Cardinal, the procedures for preparing the submissions continue to evolve. Based on the knowledge and experience gained through the FY 2013 submissions, Transportation will review and update the procedures as needed to ensure accurate development in future years. This will include adding additional review and cross-checking steps and/or analytical procedures to strengthen the internal controls over financial reporting. This will be an on-going step, to update the procedures each year for any changes.

Fiscal staff will also receive additional training, guidance and enhanced oversight to ensure all parties understand and perform the procedures and accurately complete the submissions with needed supporting materials. Transportation will also work closely with Accounts as we both learn how to utilize the Cardinal system to improve the quality of the submissions due to the ability to obtain data previously unavailable in the former financial system.

Responsible Party: Janice Long, Controller

Estimated Completion Date: June 30, 2014

2013-034: Improve IT Risk Assessment

Applicable to: Department of Transportation

Type of Finding: Internal Control

The Department of Transportation (Transportation) does not have a complete IT Risk Assessment for one their systems, which contains confidential and mission critical information such as personally identifiable information and data supporting the compilation of Transportation and the Commonwealth's financial statements. The following weaknesses were identified.

Specifically, items typically found in an IT Risk Assessment, such as data sensitivity classification, system owners, data owners, data custodians, etc., are not identified. This information allows management to better assess the risks, threats, and vulnerabilities associated with the system. Transportation should review the current IT Risk Assessment and update the contents to reflect the

information found in the IT Systems and Data Sensitivity Classifications and the Business Impact Analysis to provide consistency across the documents that support their IT Security Program and ensure compliance with Commonwealth standards.

Further, Transportation does not have a documented process for performing an annual self-assessment or determining the continued validity of the system's IT Risk Assessment. Documenting this process will provide Transportation with better means of assessing risks, threats, and vulnerabilities in a formal, consistent manner. Doing so will also allow for better communication between management and IT staff performing the system's IT Risk Assessment and ensure compliance with Commonwealth standards.

We recommend that Transportation dedicate the necessary resources to address the concerns and implement the controls discussed above.

Management Plan for Corrective Action for the Department of Transportation

While Transportation does have various controls in place to identify and protect sensitive data in their system (i.e. password protection, assignment of distinct security roles, data masking, data encryption), we agree that their system's IT Risk Assessment should be updated to include more formal documentation of these controls and processes. Further, we will document annual reviews that are performed to ensure security measures are evaluated and adjusted as needed, and ensure these reviews are defined in a written procedural format that ensures the procedure is conducted annually.

Responsible Party: Stacy D. McCracken, Enterprise Application Office Director

Estimated Completion Date: March 1, 2014

2013-035: Improve Financial Reporting for Corporate Tax Refund Liability

Applicable to: Department of Taxation

Type of Finding: Internal Control

The Department of Taxation (Taxation) made an error in their Corporate Tax Refund liability reported to the Department of Accounts (Accounts). The error occurred when Taxation did not follow their policies and procedures which require they subtract an amount already reported as a notes payable. In addition, Taxation did not detect the error during the review process or in the analysis performed to identify significant variances between the years. This error resulted in a \$20,319,551 overstatement of the estimated Corporate Tax Refund liability.

Taxation should follow their agreed upon policies and procedures and strengthen their review and analysis process to ensure material errors in year-end liabilities are detected before information is submitted to Accounts.

Management Plan for Corrective Action for the Department of Taxation

TAX will implement three additional controls in order to improve the financial reporting for the Corporate Tax Refund Liability estimate:

- 1) TAX will ensure the estimate calculation does not include any corporate tax refunds included as a note payable;*
- 2) To facilitate management review, the preparer of the estimate will explicitly identify any unusual items on the workpaper lead schedule, and;*
- 3) Two (Yeh, Layman) additional employees will review the estimate before it is submitted to the Department of Accounts.*

Responsible Party: Reggie Williams, Fiscal Director; Dr. Joy Yeh, Chief Administrative Officer

Estimated Completion Date: October 2014

2013-037: Complete and Approve Reconciliations Timely

Applicable to: University of Virginia

Type of Finding: Internal Control

The University is not completing and approving reconciliations timely. In a sample of 55 reconciliations, five were prepared late and not approved, seven were prepared timely but not approved, five were prepared and approved late, and three were neither prepared nor approved.

Reconciliations should be prepared and approved timely because they are an important internal control to promptly detect, correct, and report errors and irregularities. Late reconciliations and unreconciled accounts put the University at risk of making financial and administrative decisions based in inaccurate information.

We recommend the University improve internal controls to monitor and enforce the timely preparation and approval of reconciliations. The University should ensure information captured in the Recon@UVA system is used to send electronic reminders to both the reconciliation preparer and approver when reconciliations are incomplete or becoming late.

Management Plan for Corrective Action for University of Virginia

The University agrees that the internal controls over the reconciliation process can be improved. Steps to do so are in place and are part of the next planned phase of the Recon@ system implementation, in early 2014. The Recon@ system has changed the old paper process to an online process, which has enabled monitoring capability not in place before. Since initial implementation in 2011, we have focused on improving system usability by adding enhanced functionality and additional reports. The next phase of the project is to turn on the workflow functionality, which will send out

automatic notifications for reconciliations not completed within the established timeframe. After that, deans and vice presidents will be notified about outstanding reconciliations.

Responsible Party: David Boling, University Comptroller

Estimated Completion Date: March 31, 2014

EXPENDITURES

2013-037: Improve Process for Paying Risk Management Administrative Invoices

Applicable to: Department of the Treasury

Type of Finding: Internal Control

The Department of the Treasury's (Treasury) Division of Risk Management (Risk Management) should improve its procedures for paying invoices for expenses other than claims. Aside from claims, Risk Management receives invoices for insurance premiums, administrative fees, etc., which are authorized for payment by Risk Management and then forwarded to Treasury's Operations Division for processing. An oversight by Risk Management while processing an invoice resulted in the duplicate payment of a \$4.5 million invoice for an insurance premium. In this instance, the vendor promptly noticed the duplicate payment and remitted the funds back to the Commonwealth. To reduce the risk of duplicate payments, Risk Management should strengthen its procedures for tracking and reviewing invoices to ensure that they have not already been paid.

As a result of the duplicate payment, the Operations Division has implemented additional internal controls to prevent duplicate payments. Since Risk Management personnel are responsible for reviewing and approving payments related to their operations, we recommend that additional internal controls be instituted during Risk Management's approval and review of invoices to detect duplicate payments prior to the invoice being sent to the Operations Division for processing.

Management Plan for Corrective Action for the Department of the Treasury

Treasury has already instituted additional internal controls to prevent duplicate payments. Additionally, Risk Management will review its processes and make appropriate modifications, as necessary.

Responsible Party: Robert S. Young, Chief Deputy Treasurer

Estimated Completion Date: June 30, 2014

2013-038: Record Capital Outlay Budgets and Expenditures in GCPay as Required

Applicable to: Department of Behavioral Health and Developmental Services

Type of Finding: Compliance

Behavioral Health is not recording its capital outlay budgets and expenditures in GCPay for projects that use pooled funds from debt issuance.

The Commonwealth of Virginia Construction and Professional Services Manual, Section 3.2.4.1.1, mandates that GCPay be used for all pool-funded projects financed through the Six-year Capital Outlay Plan Advisory Committee.

Behavioral Health decided to limit its use of GCPay to prevent additional costs. Per the Office of Architecture and Engineering services, Behavioral Health must print and process some pay requests using GCPay because some contractors do not have the capabilities to use GCPay. Contractors are charged \$175 for each payment manually processed through GCPay, and the contractor passes this cost to Behavioral health.

The Department of the Treasury uses past costs and budget estimates to anticipate when debt issuances will need to occur to have the cash available to pay capital project expenditures. If agencies do not report budgets and expenditures centrally into GCPay, Treasury may not issue enough debt to cover the Commonwealth's costs, and Behavioral Health may not have the funds needed to pay their contractors.

Management at Behavioral Health should use GCPay as required by the Department of General Services and Treasury for all pooled fund capital projects supported by debt to ensure that funds are available to pay contractors.

Management Plan for Corrective Action for Behavioral Health

The Department concurs with the audit comment and will make the changes necessary to ensure that all "pool fund" projects use GC Pay. The Department strives to comply with all areas of State and Federal regulations. It should be noted that using GC Pay for all "pool fund" projects will increase costs to projects and will duplicate work being done in the standard process employed by the Bureau of Capital Outlay Management.

Responsible Party: Joe Cronin, Director of Architectural and Engineering Services

Estimated Completion Date: June 30, 2014

2013-039: Improve Controls over Benefit Adjustment Payments

Applicable to: Virginia Employment Commission

Type of Finding: Internal Control and Compliance

The Employment Commission needs to improve their controls for generating benefit adjustment payments because of modified wage information. In addition, the Employment Commission is not withholding child support payments from benefit adjustment payments as required by the Code of Virginia.

The Employment Commission receives and processes wage data from employers through the Tax Wage Information Processing Unit (TWIP) and Monetary Determination Unit (MDU). The TWIP Unit reconciles this information and uploads wage information to the Master Wage File, which is used as the basis for benefit amount determinations. Various situations can occur where the wage information originally used as the basis for benefit payments is modified. When this occurs, the Employment Commission generates a reprocessed monetary determination. If the claimant is owed additional benefits based on the modified information, the Employment Commission immediately generates a benefit adjustment payment to the claimant for the amount owed. In some cases, the TWIP or MDU Unit detects errors in the modified wage information and subsequently determines the benefit adjustment payment was made in error. In these cases, the unit corrects the Master Wage File, which the Virginia Automated Benefits System (VABS) uses to generate a benefit overpayment.

As part of our audit, we reviewed a sample of benefit payments over \$750 and found that most of these were benefit adjustment payments that resulted from modified wage information as discussed above. Of the 22 payments we reviewed, five (23 percent) were benefit adjustment payments that were subsequently found to be in error by the Employment Commission. In these cases, the Employment Commission had to establish an overpayment and attempt to collect these amounts from the claimants. In addition, we reviewed one benefit adjustment payment that was processed in error, but was not detected by the Employment Commission. Once we brought this to their attention, they corrected the information but they were unable to establish an overpayment due to time limitations established in the Code of Virginia.

Lastly, the Code of Virginia requires the Employment Commission deduct child support payments owed from unemployment benefit payments. In our sample of benefit adjustment payments over \$750, we also found one payment where child support owed should have been deducted, but was not. While the Employment Commission deducts child support owed from regular unemployment benefit payments, they do not deduct child support owed from benefit adjustment payments due to a system limitation.

We recommend the Employment Commission consider changing the process for the issuance of benefit adjustment payments over a certain dollar threshold to allow time for review and verification of the modified wage information. This would reduce the likelihood that an adjustment payment will be made in error and eliminate the need for overpayment establishment and collection activities. Additionally, we recommend the Employment Commission deduct child support owed from benefit adjustment payments to ensure compliance with Code of Virginia. We understand the Employment

Commission is in the process of replacing their current benefit information system, so we recommend the Employment Commission consider this in their new system implementation.

Management Plan for Corrective Action for the Virginia Employment Commission

The agency is in the process of developing and implementing a new automated system to administer the tax and benefit programs. We propose a plan that can be used in the current legacy system that will mirror the functionality in the new system once it is deployed.

The new system has been designed so that the reprocessing of claims will not occur until the work item generated as a result of the payroll deletion has been reviewed and released. Alternatively, we may proceed with a corrective action within our current legacy system. This will require coordination with our Information Technology division to assign additional resources to revisit a solution in legacy system operations.

Responsible Party: William Walton, Unemployment Insurance Director

Estimated Completion Date: September 30, 2014

2013-040: Comply with University Sole Source Policy

Applicable to: University of Virginia

Type of Finding: Internal Control

Procurement Services is not following University policy and; therefore, risks allegations of unfairly awarding sole source contracts. In a sample of five sole source contracts, one lacked justification for a purchase over \$5,000 and one lacked the consideration of alternate vendors through a market survey. We recommend Procurement Services improve controls that will ensure sole source purchases adhere to University policy.

Management Plan for Corrective Action for University of Virginia

The University agrees that the sole source policy has not been followed in every case. Procurement Services will be review the controls over the sole source process and put in place any improvements identified from that review.

Responsible Party: David Boling, University Comptroller

Estimated Completion Date: March 31, 2014

REVENUES

2013-041: Strengthen Financial Reporting Over Accounts Receivable

Applicable to: Virginia Employment Commission

Type of Finding: Internal Control

The Employment Commission needs to strengthen their financial reporting of accounts receivable information. The Employment Commission has significant accounts receivable for employer tax payments as well as benefit overpayments that are reported in the Commonwealth's Comprehensive Annual Financial Report.

We reviewed year-end activity reported to the Department of Accounts (Accounts) for accounts receivable and found numerous errors and issues in the information. During our review, we found:

- An understatement of approximately \$1.5 million in accounts receivable for employer taxes due to a formula error in the spreadsheet.
- Numerous other smaller errors in various other calculations that impacted the estimate for the allowance for doubtful accounts. We also found several other instances where descriptions of information in the spreadsheets were not accurate, requiring additional explanation from the accounts receivable staff.
- While the use of estimates in accounts receivable reporting is an accepted practice, the Employment Commission should reevaluate their methodology for several estimates used in the process. There were several estimates that were based only on one year's worth of activity; best practices suggest that having more historical data would provide a more sound methodology for the estimate. In addition, the Employment Commission does not have written policies and procedures to document the basis for the methodologies they are using in the accounts receivable reporting process. This is also important if methodologies or assumptions are changed to ensure there is a justification and documentation to support the change.
- There was no documentation to support certain amounts on the Accounts Receivable Summary reported to Accounts as follows:
 - o Amounts reported as adjustments to prior quarters could not be adequately supported due to an error in the reporting process in the current system. An adjustment report from the system should be the supporting documentation for these amounts; however, the Employment Commission has determined that this report is inaccurate and needs to be corrected. Given the new system implementations, corrections are not being made to the old system and there is not documentation to support this amount.

- o Receivables over 60 days old reported with a collection status of with the state agency could not be supported.

We recommend the Employment Commission strengthen financial reporting processes over the accounts receivable information. This includes ensuring staff preparing the information are adequately trained and that the information is properly reviewed. In addition, it is critical that documentation be maintained to support the process, most significantly the methodologies used to arrive at estimates used in the process. This documentation should include the basis for the methodology or any assumptions used in the process. It is our understanding that the Employment Commission is planning to work with the Department of Accounts to obtain guidance on reporting accounts receivable information. We recommend they continue with these efforts as part of strengthening their financial reporting processes.

Management Plan for Corrective Action for the Virginia Employment Commission

Based on a comparison of our estimate to reported tax receivables through mid-November, unadjusted employer reported taxes for the quarter indicate actual revenues may be approximately \$1.5 million higher than the estimated \$115 million (approximately 1.3 percent variance). We have already begun efforts to improve the financial reporting process for Accounts Receivable. Specifically, we conducted an extensive review of the formulae contained in the spreadsheet used to accumulate receivables information and compute key balances and estimates. Errors in these formulae were corrected prior to submission of the September 2013 quarterly Accounts Receivable report submitted to Department of Accounts (DOA).

We will also evaluate the spreadsheet for areas where simplification of the worksheets would reduce the risk of future errors, while not increasing the risk of material misstatements. In addition, we will revise or prepare written policies and procedures for significant balances and estimates, including the reasoning behind methodologies and information sources used to prepare this report. As policies and procedures are updated, consideration will also be given to the availability and reliability of information needed to take a longer view of such things as collectability of receivables and estimation of revenues. Where information is available, we will consider modifying our estimation methodologies.

Responsible Party: Eddie Sparkman, Finance Director

Estimated Completion Date: June 30, 2014

2013-042: Improve Internal Controls Surrounding Employer Wage Discrepancies

Applicable to: Virginia Employment Commission

Type of Finding: Internal Control

As reported in our previous two audits, the Tax Reconciliation Unit is not resolving wage discrepancies in accordance with their policies and procedures. The Employment Commission receives wage information from employers, which is reconciled to information reported by employers on their quarterly tax returns. The Unit is responsible for identifying and resolving wage discrepancies identified in the reconciliation process, which helps to ensure that wage information used in unemployment benefit calculations is accurate.

During our review, we found that the Tax Reconciliation Unit did not adequately resolve eight of 51 (16 percent) wage discrepancies tested within 90 days in accordance with their policies and procedures. In addition, 23 out of 65 (35 percent) wage discrepancies tested were not tracked and monitored according to policies and procedures. These procedures require that an account be included on a tracking spreadsheet if the discrepancy is not reconciled within a week. The tracking spreadsheet is used to monitor unresolved discrepancies for continued follow up.

We also found three instances where the Tax Reconciliation Unit appropriately resolved a wage discrepancy, but subsequent changes in the wage information resulted in an additional discrepancy that was not detected by the Unit. This can occur when other units, such as the Monetary Determination Unit or the Auditing Unit, make changes to correct wage information but do not communicate these changes to the Tax Reconciliation Unit. As a result, the Tax Reconciliation Unit was not aware that these accounts required further follow up.

Lastly, we found the Tax System does not provide a proper audit trail for reconciliations worked by the Unit. The Tax System produces reconciliation reports daily/weekly and as the items on the report are resolved, the system removes the item. The system does not retain the information appearing on the report and the Unit disposes of the reconciliation reports after 120 days due to the size of the reports produced and lack of space. This affected our ability to evaluate the effectiveness of the reconciliation process throughout the audit period.

We believe that staffing issues in the Tax Reconciliation Unit may have contributed to the recurring issues with the wage discrepancy reconciliation process. We understand the Unit has experienced significant turnover as well as some staffing reassignments in recent years, which has resulted in several new, less experienced staff in this area.

The Employment Commission is in the process of implementing several new information systems, which will significantly affect current business processes. With these changes, we recommend management review staffing levels, responsibilities, and training for staff in the Tax Reconciliation Unit. Management should evaluate staffing levels in this Unit to ensure they are adequate given their current responsibilities as well as their responsibilities once the new systems are implemented. In addition, they should ensure staff in the Unit are adequately trained on their policies and procedures.

Management should review the Tax Reconciliation Unit's policies and procedures to ensure they are adequate and address situations where wage information is modified by another area, such as the Monetary Determination Unit. Additionally, the Employment Commission should consider developing an audit trail for the reconciliation reports used by the Tax Unit once the new systems are implemented.

Management Plan for Corrective Action for the Virginia Employment Commission

The agency is in the process of developing and implementing a new automated system to administer the tax and benefits programs. We propose a plan that can be used in the current legacy system that will mirror the functionality in the new system once it is deployed.

The new system has been designed so that the reprocessing of claims will not occur until the work item generated as a result of the payroll deletion has been reviewed and released. Alternatively, we may proceed with a corrective action within our current legacy system. This will require coordination with our Information Technology division to develop and program a "stop gap" measure that will afford a similar review of the reprocessed payroll.

The current policies and procedures that are in place to process wage discrepancies are adequate to meet performance standards. We will review staffing as well as supervision of the work to ensure those policies and procedures are being followed.

In keeping with the understanding of the timeline for the deployment of the new automated tax and benefit system, we will use the following approach to address the concern over the retention of audit trail records. We will maintain the reconciliation reports required for a complete audit review. Alternatively, we may develop a program through IT that will reduce the size of the audit trail (working papers) so that it will be at a more manageable size.

Responsible Party: William Walton, Unemployment Insurance Director

Estimated Completion Date: June 30, 2014

2013-043: Improve Check Receipt and Deposit Controls

Applicable to: Virginia Retirement System

Type of Finding: Internal Control

The Virginia Retirement System (Retirement System) is not handling checks in accordance with the Retirement System's procedures. The procedures state that checks must be stamped and logged when received; however, the audit found unstamped checks and checks not logged timely in the receipt log. In addition, multiple checks reviewed during the audit were not deposited timely.

It is important that the Retirement System log checks in the receipt log timely and with accurate information in order to create an audit trail and provide a reference for internal deposit tracking purposes. This process will minimize the risk of error and fraud. In addition, holding checks for extended periods may result in expired checks that are not eligible for deposit, errors, or misappropriation of funds. Although the Retirement Systems' policies and procedures do not provide guidance on timely deposits, industry best practice and the Commonwealth Accounting Policies and Procedures manual provide that checks should be deposited within three days of receipt.

Management should strengthen policies and procedures for receiving, researching, and depositing checks timely and ensure that these policies and procedures are followed. These policies and procedures should include guidelines for timely check deposits.

Management Plan for Corrective Action for the Virginia Retirement System

The Virginia Retirement System will implement a plan to eliminate receiving checks from employers and convert them to either ACH Debit or ACH Credit for contribution payments. We will have Minnesota Life modify the reporting of electronic payment information to provide a file transfer for the COLA payments to support the deposit and provide data for retiree record updates. We expect the COLA changes to be implemented by March 31, 2014 and the conversion of most of the remaining employer checks payments to ACH by June 30, 2014. In addition, VRS will review its existing written policies and procedures and modify them as need to reflect the System's current processes, and comply with industry best practices and the CAPP manual.

Responsible Party: Barry C. Faison, CFO, Virginia Retirement System

*Estimated Completion Date: March 31, 2014 for the Minnesota Life COLA payments file
June 30, 2014 for the remainder*

INVENTORY

2013-044: Communicate Responsibilities for ADAP Inventory and Properly Report

Applicable to: Department of Health

Type of Finding: Internal Control

Health does not maintain a written agreement with the Alexandria and Fairfax Health Districts regarding their storage of AIDS Drug Assistance Program (ADAP) drug inventory that belongs to Health. Additionally, Health did not initially properly report inventory at these two health districts to the Department of Accounts.

Department of Accounts Commonwealth Accounting Policies and Procedures (CAPP) Manual Topic 30515 requires agencies to maintain control, care, and security of all inventories.

Not maintaining written agreements with health districts regarding the use, control, care, and security of inventory could result in miscommunication regarding asset ownership. In the case of misuse of federal inventories, this could result in questioned costs. In addition, not formalizing the agreement with the health districts could result in insufficient monitoring of drug inventory by Health.

The Health District pharmacies were previously owned and operated by Health. At that time, no agreement was necessary. Now that the pharmacies are funded and operated by the localities, no agreements were created to describe the localities' responsibilities for ADAP drug inventory.

Health should develop and execute a written agreement with any districts possessing Health's ADAP inventory. Health should ensure these agreements describe the allowable uses, required controls, and reporting of the ADAP drugs.

Management Plan for Corrective Action for Department of Health

We concur with the finding, and we offer the following corrective action plan. MOAs prepared and sent to Fairfax and Alexandria Health Departments to define the responsibilities for maintaining the drug inventory and the reporting requirements. MOAs will be renewed annually, as long as inventories are maintained at these locations. MOAs should be fully executed by November 1, 2013 for the period July 1, 2013 June 30, 2014. Thelma Ingle and Craig Parrish will be responsible for reviewing inventory records and for conducting inventory observations or counts as deemed necessary to maintain the integrity of our ADAP inventory. And finally, the Administrative Deputy for the Office of Epidemiology will be responsible for follow up to make sure that the MOAs are executed for FY14, and that renewals are prepared with the guidance of Pharmacy Operations and Craig Parrish.

Responsible Party: Bill Heisey, Administrative Deputy – Office of Epidemiology

Estimated Completion Date: December 31, 2013

2013-045: Improve Capital Asset Inventory Procedures

Applicable to: Virginia Commonwealth University

Type of Finding: Internal Control

For a portion of our audit involving tests of internal controls over fixed assets, we relied on work performed by VCU's Department of Assurance Services. The work performed by Assurance Services identified that VCU's annual fixed asset inventory process failed to identify several assets that were lost, stolen, surplused, or otherwise disposed.

This finding has been previously communicated to the Board of Visitors in Assurance Services' report dated April 12, 2013. We have referenced the finding communicated by Assurance Services as the underlying work supports the financial statement audit and relates directly to certain

financial statement balances. A corrective action plan has been approved and implementation is currently in process.

Management Plan for Corrective Action for Virginia Commonwealth University

The VCU Controller's Office has purchased bar code scanner software and equipment that will allow the departmental administrators to scan the inventory and compare that to the records in Banner Finance. This will provide a much more efficient process for the departments and allow them to conduct the inventories with minimal resources. This process, which will be used starting in FY14, will also provide the Controller's Office with hard evidence that the inventories were actually conducted and compared to Banner Finance.

Responsible Party: Lynne Trice, Assistant Controller

Estimated Completion Date: June 30, 2014

MONITORING

2013-046: Improve Monitoring of Administrative and Compliance Activities

Applicable to: Department of the Treasury

Type of Finding: Internal Control

(Treasury should evaluate its monitoring and related documentation of certain administrative and compliance activities to ensure they are conducive to effective operations. We acknowledge that Treasury was understaffed during fiscal year 2013 which may have impacted its ability to monitor these administrative and compliance activities increasing Treasury's susceptibility to possible internal control weaknesses. The areas where we noted the opportunity for Treasury to evaluate their current processes are monitoring compliance with the State and Local Government Conflict of Interests Act training requirements and adhering to their internal policies regarding access reviews and disabling access for terminated employees.

Treasury has already begun the process of reviewing its policies and procedures for monitoring its administrative and compliance activities by modifying the processes association with training and disabling access and we acknowledge their timely response to address these issues. As Treasury continues its review, we recommend that they make the necessary changes to ensure that the proper processes are in place and that these processes are being followed in accordance with the applicable policies and procedures. When reviewing its policies and procedures Treasury should take into consideration its current staffing levels and ensure the policies are not cumbersome, yet are in line with best practices and external mandates, while providing adequate assurance over internal controls. In addition, we recommend that Treasury maintain adequate documentation to support its monitoring activities.

Management Plan for Corrective Action for the Department of Treasury

Treasury has already modified its training processes related to the State and Local Government Conflict of Interest Act, as well as the processes for disabling access for terminated employees. Treasury will review the remaining related policies and associated documentation and make any additional appropriate modifications.

Responsible Party: Robert S. Young, Chief Deputy Treasurer

Estimated Completion Date: June 30, 2014

2013-047: Improve WICNET Controls over Eligibility - WIC

2013-053: Complete Sub-recipient Monitoring Reviews – CACFP

2013-055: Review Sub-recipient Single Audit Reports and Issue Management Decisions - CACFP

2013-065: Perform Health and Safety Inspection as Required

2013-066: Reduce the Time it takes to Match Payments to Case Records

Each of these findings represents a compliance finding that could be material to the basic financial statements and are required to be reported under Government Auditing Standards. These findings relate to both the financial statements and federal awards. The details of these findings are reported within the following section entitled “*Federal Award Findings and Questioned Costs*.”

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

DEPARTMENT OF AGRICULTURE

2013-007: Implement User Access Controls for ROAP System - CACFP

Applicable to: Department of Health

Federal Program Name and CFDA#: Child and Adult Care Feeding Program – CFDA #10.558

Federal Award Number and Year: 1VA300399 (2013)

Compliance Requirements: Other – OMB Circular A-133 § .300(b)

Known Questioned Costs: \$0

Type of Finding: Internal Control and Compliance

This finding represents a weakness in internal control over financial reporting and a weakness in internal control over compliance. Refer to finding number 2013-007 within the section titled “Financial Statement Findings” to view the content of the finding as well as management’s response.

2013-008: Improve Oracle Database Security

Applicable to: Department of Health

Federal Program Name and CFDA#: Special Supplemental Nutrition Program for Women, Infants, and Children – CFDA 10.557

Federal Award Number and Year: 1VA700707 (2013)

Compliance Requirements: Other – OMB Circular A-133 § .300(b)

Known Questioned Costs: \$0

Type of Finding: Internal Control and Compliance

This finding represents a weakness in internal control over financial reporting and a weakness in internal control over compliance. Refer to finding number 2013-008 within the section titled “Financial Statement Findings” to view the content of the finding as well as management’s response.

2013-023: Improve Web Application Security - CACFP

Applicable to: Department of Health

Federal Program Name and CFDA#: Child and Adult Care Feeding Program – CFDA #10.558

Federal Award Number and Year: 1VA300399 (2013)

Compliance Requirements: Other – OMB Circular A-133 § .300(b)

Known Questioned Costs: \$0

Type of Finding: Internal Control and Compliance

This finding represents a weakness in internal control over financial reporting and a weakness in internal control over compliance. Refer to finding number 2013-023 within the section titled “Financial Statement Findings” to view the content of the finding as well as management’s response.

2013-047: Improve WICNET Controls over Eligibility - WIC

Applicable to: Department of Health

Federal Program Name and CFDA#: Supplemental Nutrition Program for Women, Infants, and Children (WIC) - #10.557

Federal Award Number and Year: 1VA700707 (2013)

Compliance Requirements: Eligibility – 7 C.F.R. § 246.7

Known Questioned Costs: \$0

Type of Finding: Internal Control and Compliance

Health does not have adequate controls in place in the WICNET system to provide assurance that all eligibility requirements for the 10.557 Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) are being satisfied. Within the month sampled, we found examples of the following:

- I. A non-Virginia resident receiving WIC benefits;
- II. No description of the documentation that was used to prove residency for some recipients;

- III. No documentation of the nutritional risk conditions that established eligibility;
- IV. Participants with certification periods longer than the maximum allowed; and
- V. No documentation of the competent professional authority (CPA) that made the nutritional risk determination that established eligibility.

According to Special Supplemental Nutrition Program for Women, Infants, and Children, 7 C.F.R. (1985) requirements exist in the following areas:

- I. § 246.7 (c)(1) To qualify for the Program, infants, children, and pregnant, postpartum, and breastfeeding women must: (i) Reside within the jurisdiction of the State.
- II. § 246.7 (i)(4) A description of the document(s) used to determine residency and identity or a copy of the document(s) used or the applicant's written statement when no documentation exists
- III. § 246.7 (i)(8) The specific nutritional risk conditions which established eligibility for the supplemental foods. Documentation should include health history when appropriate to the nutritional risk condition, with the applicant's or applicant's parent's or caretaker's consent.
- IV. § 246.7 (g) Certification periods.
- V. § 246.7 (i)(9) The signature and title of the competent professional authority making the nutritional risk determination, and, if different, the signature and title of the administrative person responsible for determining income eligibility under the Program.

Not implementing adequate WICNET system controls could result in ineligible recipients receiving benefits and incurring questioned costs. Also, by not documenting required components of the eligibility determination process Health could incur questioned costs.

According to management at Health:

- I. At the time of the audit, the control within the WICNET system designed to stop benefits for individuals with addresses outside of Virginia was based on a table of allowable zip codes. Instead of testing the recipient's address for "VA", the control compared their zip code to the approved listing of zip codes. Because some zip codes on this table are outside of Virginia, this control will not stop recipients from receiving benefits if they live in one of the approved zip codes.
- II. Due to a critical error in the system, management made the decision to remove the requirement to type in proof of residency information for all WIC participants that transfer from other states.
- III. Due to a system error, WICNET created new certifications for certain participants and did not require nutritional risk information to be entered.
- IV. The certification lengths in question were modified by help-desk employees. Due to a lack of reasonable support for the changes made to certification length, these certifications could not be substantiated as allowable.
- V. Due to WICNET's design, the system does not maintain a reliable data field that identifies the CPA involved in each certification.

We recommend that:

- I. Health implement controls to ensure that all participants in the Virginia WIC program are residents of Virginia.
- II. Health ensure that a description of the documentation that it used to prove residence is retained for all participants.
- III. Health ensure that all certifications for participants have the nutritional risks documented with the certification.
- IV. Health ensure that all certification periods are within the allowable limits.
- V. Health ensure that the signature of the CPA making the nutritional risk determination is documented for each certification.

In addition to the specific items above, Health should establish controls to ensure that changes made to the eligibility record by the help desk are reasonable and develop a process to monitor these changes. Also, Health should ensure that any changes to the WICNET system's business rules or edits be evaluated to ensure that no critical controls over eligibility will be eliminated.

As Health replaces the current WICNET system with the new Crossroads WIC system, Health should ensure that the new system has controls in place that meet the eligibility compliance requirements as noted above. Health's management should also implement ongoing processes to test these controls and others over eligibility requirements to ensure the system is working as intended.

Management Plan for Corrective Action for Department of Health

USDA conducted a management evaluation on the VA WIC Program on July 30-August 1, 2012. The purpose of the review was to evaluate the State and local agency program operations and performance of established WIC program policies. In a letter dated May 13, 2013, USDA reported that there were no significant areas of non-compliance.

To enhance security of controls of eligibility, the WIC-NET data base will be reviewed quarterly to determine residency, length of certification, and nutritional risk. The report will be prepared by the WIC-NET Systems manager and forwarded to the WIC Program Manager. However it must be mentioned that Crossroads will begin state implementation on March 3, 2014 and be fully implemented by May 5, 2013. After May 5th, WIC-NET will no longer be operational to except to close out vendor payments. As Crossroads is implemented, the data base will be reviewed quarterly as documented in the above paragraph.

Responsible Party: Mike Welch, OFHS DCN Director

Estimated Completion Date: May 5, 2014

2013-048: Establish Corrective Actions for Federal Findings - WIC

Applicable to: Department of Health

Federal Program Name and CFDA#: Supplemental Nutrition Program for Women, Infants, and Children (WIC) - #10.557

Federal Award Number and Year: 1VA700707 (2013)

Compliance Requirements: Other – OMB Circular A-133 § .300(c)

Known Questioned Costs: \$0

Type of Finding: Internal Control

Health has not established plans or taken actions to address seven open findings identified by the United States Department of Agriculture (USDA). USDA's State Technical Assistance Reviews (STAR) of CFDA 10.557 - Supplemental Nutrition Program for Women, Infants, and Children (WIC) that took place between September 2011 and July 2012 identified seven findings which remain open.

OMB's Circular A-133 § .300(c) requires auditees to maintain internal control over federal programs that provides reasonable assurance that the auditee is managing federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its federal programs.

Not establishing plans or taking actions to correct the findings from USDA indicates a weak control environment, which increases the risk of non-compliance. Within the STAR evaluations, USDA indicates that they could establish a claim against Health due to findings of non-compliance. At the time of this report, no such claims were known.

Due to the lack of a strong control environment there was no prompt response to USDA findings. In addition, WIC program management did not involve Health's Director of Internal Audit in the external review process as required by Health's Internal Audit Policy IA#1.02. As a result there was no oversight of the resolution of findings.

Health's management should promptly develop and submit corrective action plans to USDA for all open STAR findings. To ensure findings are resolved, management should also designate responsible parties for each corrective action and commit to a timeline for resolution and compliance.

Management Plan for Corrective Action for Department of Health

The APA refers to findings which remain open from STAR Reviews that were conducted by USDA on the WIC program between September 2011 and July 2012.

These seven findings were the result of three separate reviews: Funding and Participation (3), Information Systems (2), and Nutrition Services (2). If one reviews in greater depth the findings from the Nutritional Services review, there has been significant dialogue between VDH and USDA in order to close these two findings. It is anticipated that this will soon occur.

Responses for the remaining seven open findings were forwarded to USDA on August 15, 2013. The STAR reviews for Information Systems and Nutrition Services have been closed. On January 14th, 2014 Ms. Kramer-Walker replied to VDH regarding the STAR Review for Funding and Participation. She expects to respond to our August 15, 2013 response by the end of January, 2014.

For future STAR reviews for all USDA programs, the program managers will forward to the Director of Community Nutrition a status report of all open reviews.

Responsible Party: Mike Welch, OFHS DCN Director

Estimated Completion Date: January 31, 2014

2013-049: Improve Controls over Federal Reporting - CACFP

Applicable to: Department of Health

Federal Program Name and CFDA#: Child and Adult Care Feeding Program - #10.558

Federal Award Number and Year: 1VA300399 (2013)

Compliance Requirements: Reporting – FNS-777 Report Line 13 Certification

Known Questioned Costs: \$0

Type of Finding: Internal Control

Health does not have sufficient controls in place to ensure accurate federal reporting for the Child and Adult Care Feeding Program (CACFP), CDFA #10.558. Health discovered an error when asked to substantiate a number on the quarterly FNS-777 submitted to the United States Department of Agriculture (USDA). Additionally, Health is unable to provide evidence that all submitted federal reports are reviewed by management prior to submission.

Line 13 on the FNS 777 report states, “I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.” By submitting and signing the report, Health is certifying that their report is complete and correct. In addition it is a management best practice to review all reports for accuracy before they are submitted to the federal government.

The lack of a review process increases the risk of inaccurate reporting due to human error. Inaccurate federal reports must be resubmitted, creating operational inefficiencies.

According to management, due to significant understaffing and high turnover within the Office of Family Health Services (OFHS) Division of Administration there has not been a separate review of all federal reporting. In addition, Health has no policies that require a sufficiently detailed review of federal reporting by management prior to submission

For all amounts reported to the federal government, Health should maintain a full and complete auditable trail to supporting records. Additionally, Health should implement policies and procedures that require a detailed and documented review of federal reports prior to submission.

Management Plan for Corrective Action for Department of Health

The Financial Status Report (FNS-777) is a management tool utilized by USDA and VDH entities, which includes information regarding the amount of State administrative expense funds obligated and expended to date. This information is then used by FNS to gauge its financial liability to the State agency for the fiscal year in which the reported obligations and expenditures were incurred as well as to monitor documented trends for appropriate fund usage. It must also be recognized that this status report does and will most assuredly continue to see frequent updates, sent to the USDA as needed, when the State agency receives required re-payments from program sponsors. The FNS-777 is therefore not intended to be used as an accounting tool but rather as a fiscal barometer.

The FNS-777, Financial Status Report, must be submitted to the USDA on a quarterly basis. The rights to either enter data, review, or certify data into the FNS-777 report is granted by USDA. Although it is permitted by USDA that the same person is allowed to enter the data as well as validate and certify, the Division of Administration agrees with the APA that this is not a best business practice. Therefore, as soon as key vacancies are filled within the OFHS, Division of Administration, the Division of Community Nutrition (DCN) will seek authorization to allow these positions to certify the FNS-777. In the meantime, OFHS has instituted procedures to ensure that all submissions are certified by a DCN identified alternate. Should, this identified individual be unable to certify the FNS-777, for whatever reason, the report will be manually reviewed and certified at the OFHS Business Manager level, with all documentation maintained as an auditable trail for the submission. This will create the necessary redundancy of internal controls. It must also be mentioned that USDA has final approval of the 777, thus creating an additional compensating control. If USDA observed any irregularities or concerns, VDH would be asked for clarification.

Responsible Party: Mike Welch – OFHS DCN Director

Estimated Completion Date: December 31, 2013

2013-050: Improve Controls over Federal Reporting - WIC

Applicable to: Department of Health

Federal Program Name and CFDA#: Supplemental Nutrition Program for Women, Infants, and Children (WIC) - #10.557

Federal Award Number and Year: 1VA700707 (2013)

Compliance Requirements: Reporting – 7 CFR § 246.25

Known Questioned Costs: \$0

Type of Finding: Internal Control

Health does not have sufficient controls in place to ensure accurate federal reporting for the Supplemental Nutrition Program for Women, Infants, and Children (WIC) CFDA 10.557. Health is unable to provide support for a reported amount on the annual FNS-798 report submitted to the United States Department of Agriculture (USDA). Additionally, Health is unable to provide evidence that all federal reports are reviewed by management in sufficient detail prior to submission.

Health is required by 7 CFR § 246.25 to maintain full and complete records concerning program operations. In addition, it is a best practice to create an audit trail of review before submitting reports to USDA.

Lack of a reporting review process increases the risk of inaccurate reporting due to human error, as discovered on the FNS-798 report. Inaccurate federal reports must be resubmitted, creating operational inefficiencies.

According to management, due to significant understaffing and high turnover within the Office of Family Health Services (OFHS) Division of Administration there has not been a separate review of all federal reporting. In addition, Health has no policies that require a review of federal reporting in sufficient detail by management prior to submission.

For all amounts reported to the federal government, Health should maintain a full and complete auditable trail to supporting records. Additionally, Health should implement policies and procedures that require a detailed and documented review of federal reports prior to submission.

Management Plan for Corrective Action for Department of Health

The Financial Management and Participation Report (FNS-798) is a management tool utilized by USDA and VDH to use reported information for program monitoring, funds management, budget projections, monitoring caseload, policy development, and responding /requesting reallocation of funds during the fiscal year.

The FNS 798 deadline for submission is the first week of every month. The rights to either enter data, review, or certify data into FNS 798 is granted by USDA. Although it is permitted by USDA for the same person to enter the data as well as validate and certify, the Division of Community Nutrition (DCN) agrees with the APA that this is not a best business practice. (It happened twice during FFY 2012.) Therefore, as soon as key vacancies are filled within the Financial Unit of OFHS, DCN will seek

authorization to allow these positions to certify the FNS-798. In the meantime, the OFHS, Financial Unit, has instituted procedures to ensure that all submissions are certified by a DCN identified alternate. Should, this identified alternate be unable to certify the FNS-798, for whatever reason, the report will be manually reviewed and certified at the OFHS Business Manager level, with all documentation maintained as an auditable trail for the submission. This will create the necessary redundancy. It must also be mentioned that USDA has final approval of the 798, thus creating a compensating control. If USDA observed any irregularities or concerns, VDH would be asked for clarification.

Responsible Party: Mike Welch, OFHS WIC Director

Estimated Completion Date: December 31, 2013

2013-051: Complete Federal Funding Accountability and Transparency Act Reporting - CACFP

Applicable to: Department of Health

Federal Program Name and CFDA#: Child and Adult Care Feeding Program - #10.558

Federal Award Number and Year: 1VA300399 (2013)

Compliance Requirements: Reporting – FFATA and 2 CFR § 170

Known Questioned Costs: \$0

Type of Finding: Internal Control and Compliance

Health has not submitted timely Federal Funding Accountability and Transparency Act (FFATA) reporting for the Child and Adult Care Feeding Program (CACFP), CFDA #10.558. Currently Health has only submitted FFATA data through the month of October 2012.

FFATA and 2 CFR § 170 requires Health to submit FFATA reporting no later than the month following the month in which Health awards \$25,000 or more in federal funds to a sub-recipient.

Not complying with FFATA and corresponding regulations limits the federal government and taxpayers' ability to know which entities are receiving federal funds through Health.

According to management, due to significant understaffing and high turnover within the Office of Family Health Services (OFHS) Division of Administration, Health has been unable to complete the FFATA reporting.

Health should complete FFATA reporting as required. Management should also develop written procedures for the accounting staff to ensure continuing compliance during staffing changes.

Management Plan for Corrective Action for Department of Health

To ensure that the Office of Family Health Services is in full compliance with FFATA reporting requirements, the following procedures and processes will be fully implemented and reviewed by November 1, 2013:

A FFATA spreadsheet will be created with all sub-recipients for FFY 13. The data elements will include: name of the organization, principal(s), address, DUNS number, and the total amount received. The spreadsheet will be reviewed by program managers to ensure the accuracy of the sub recipients listed.

The Deputy Director for Administration will ensure all FFY13 information is uploaded into the FFATA report by November 1, 2013. In FFY14, a FFATA spreadsheet will be populated with data elements that will include: name of the organization, principal(s), address, DUNS number, and the total amount received.

By the 10th of each month, the FFATA spreadsheet will be reviewed by program managers or a designee for accuracy. Once the year to date total exceeds \$25,000, the Deputy Director of Administration will ensure data is entered into FFATA report.

In addition to the above control measures, we will adhere to the Office of Financial Management Services Sub recipient policy #6.03 effective 9/24/2013. The major tenets of this policy include completion of sub recipient monitoring training for persons with grant oversight as well as completing the VDH Sup recipient Monitoring Workbook and submitting it annually to the Risk Assessment and Internal Control unit.

Responsible Party: Mike Welch, OFHS WIC Director

Estimated Completion Date: December 31, 2013

2013-052: Complete Federal Funding Accountability and Transparency Act Reporting - WIC

Applicable to: Department of Health

Federal Program Name and CFDA#: Supplemental Nutrition Program for Women, Infants, and Children (WIC) - #10.557

Federal Award Number and Year: 1VA700707 (2013)

Compliance Requirements: Reporting – FFATA and 2 CFR § 170

Known Questioned Costs: \$0

Type of Finding: Internal Control and Compliance

Health stopped reporting financial information required by the Federal Funding Accountability and Transparency Act (FFATA) for CFDA 10.557-Supplemental Nutrition Program for Women Infants and Children (WIC).

FFATA and 2 CFR § 170 require Health to report certain information to the federal government for awards of federal funds that Health makes to sub-recipients.

There was no FFATA reporting completed for WIC in federal fiscal year 2013. Not complying with FFATA and corresponding regulations prevent the federal government and taxpayers from knowing which entities are receiving federal funds through Health.

Due to significant turnover within the Office of Family Health Services (OFHS) Division of Administration and insufficient procedures on FFATA reporting, new employees were unaware of the requirement to compile and submit the necessary sub-award data to the federal government.

The Division of Administration within OFHS should complete FFATA reporting. Management should also develop written procedures for the accounting staff to ensure continuing compliance during staffing changes.

Management Plan for Corrective Action for Department of Health

To ensure that the Office of Family Health Services is in full compliance with FFATA reporting requirements, the following procedures and processes will be in place by October 1, 2013.

- 1. A spread sheet will be created with all sub recipients for FFY 13. To be included: the name of the organization, principal(s), address, DUNS number, total amount received.*
- 2. Spread sheet will be reviewed by program managers for accuracy of sub recipients.*
- 3. The Deputy Director for Administration will ensure all information is uploaded into FFATA report by October 1, 2013*
- 4. For FFY 14, a spreadsheet will be created with all sub recipients. To be included: name of the organization, principal(s), address, DUNS number, and monthly funds received, year to date funds received.*
- 5. By the 10th of each month, spread sheet will be reviewed by program managers for accuracy.*
- 6. Once year to date total exceeds \$25,000, the Deputy Director of Administration will ensure data is entered into FFATA report.*

Responsible Party: OFHS Administrative Deputy and Lauri Kalanges M.D., Assistant Director OFHS

Estimated Completion Date: December 31, 2013

2013-053: Complete Sub-recipient Monitoring Reviews - CACFP

Applicable to: Department of Health

Federal Program Name and CFDA#: Child and Adult Care Feeding Program - #10.558

Federal Award Number and Year: 1VA300399 (2013)

Compliance Requirements: Sub-recipient Monitoring - 7 CFR § 226.6(m)

Known Questioned Costs: \$0

Type of Finding: Internal Control and Compliance

Health did not complete the minimum number of sub-recipient monitoring reviews in federal fiscal year 2012 for the Child and Adult Care Feeding Program (CACFP), CFDA #10.558. Although Health reviewed 33.3 percent of its sub-recipients in federal fiscal year 2012, it did not meet the requirement to review all sponsors once every three years. Additionally, Health's sub-recipient monitoring tracking document was missing 19 active sub-recipients.

USDA federal regulation 7 CFR § 226.6(m) requires Health in each federal fiscal year to review 33.3 percent of all of its sub-recipients as well as any sub-recipients that have not been reviewed in the past three years.

Insufficient review by Health increases the risk of program non-compliance at the sub-recipient level. In addition, having an incomplete tracking document increases the possibility of missing reviews for the sub-recipients not listed. The Commonwealth, through Health, is liable to the federal government for any funds that program sub-recipients do not use according to program regulations.

Due to staffing issues and significant turnover within the Division of Community Nutrition, Health was not able to complete the minimum number of reviews. Also, Health's tracking list of sub-recipients was not complete, which prevented some sub-recipients from being reviewed within the required three-years. Health returned to the federal government \$289,612 or 53.7 percent of the amount allocated by the USDA to Virginia for completing sub-recipient reviews.

Health should ensure all sub-recipients are reviewed on a three year basis and improve their tracking document to make sure it is complete. Health should also maintain adequate staffing levels to ensure that sub-recipient reviews are being performed according to grant requirements.

Management Plan for Corrective Action for Department of Health

- *With the end of Federal Fiscal Year (FFY) 2013, all sub recipients in the Child and Adult Care Food Program have been reviewed within the past three years. This is with the exception of those new to the program in 2013 that will be reviewed in FFY 2014.*
- *Early in FFY 2013 contractor staff was added to provide the resources to complete the required administrative reviews for FFY 2013 as well as those that were required but not completed during FFY 2012. The Division of Community Nutrition has received approval to maintain these contractors throughout FFY 2014. During*

FFY 2014 as vacant full time employee positions are filled there will be a reduction in contractor staffing.

- *Effective immediately the Virginia Department of Health, Division of Community Nutrition has implemented a semi-annual reconciliation process where the sub-recipients listed on the monitoring tracking document will be verified against the approved sub recipients documented in the Programs operating system (currently ROAP). Since this reconciliation was completed as part of the audit, the next scheduled reconciliation will be completed in March 2014.*

Responsible Party: Mike Welch, OFHS Division of Community Nutrition (DCN) Director

Estimated Completion Date: March 31, 2014

2013-054: Review Sub-grantee Single Audit Reports and Schedules of Expenditures of Federal Awards - WIC

Applicable to: Department of Health

Federal Program Name and CFDA#: Supplemental Nutrition Program for Women, Infants, and Children (WIC) - #10.557

Federal Award Number and Year: 1VA700707 (2013)

Compliance Requirements: Sub-recipient Monitoring – OMB Circular A-133 § .400(d)(4-6)

Known Questioned Costs: \$0

Type of Finding: Internal Control and Compliance

Health is not reviewing single audit reports for sub-recipients of the Supplemental Nutrition Program for Women, Infants, and Children (WIC), CFDA 10.557. Health receives single audit reports from its sub-recipients; however, staff do not document their review of the audit reports for related audit findings or Schedule of Expenditures of Federal Awards (SEFA). As a result, Health does not compare the sub-recipient audited SEFA to Health's internal accounting records to ensure pass-through funds are properly identified for audit. For related audit findings, if any, Health does not have a policy requiring timely issuance of official management decisions to its sub-recipients.

According to Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, Subpart D-Federal Agencies and Pass-Through Entities §__400 Responsibilities, (d) Pass-through entity responsibilities, (4), (5), and (6), entities must: (4)Ensure that sub-recipients expending \$300,000 (\$500,000 for fiscal years ending after December 31, 2003) or more in federal awards during the sub-recipient's fiscal year have met the audit requirements of this part for that fiscal year; (5)Issue a management decision on audit findings within six months after receipt of the sub-recipient's audit report and ensure that the sub-recipient takes appropriate and timely corrective action; and (6)Consider whether sub-recipient audits necessitate adjustment of the pass-through entity's own records.

Insufficient review of single audit reports by Health increases the possibility of Health not detecting non-compliance or internal control issues at its sub-recipients. Sub-recipients that do not

properly identify federal expenditures, or exclude amounts on their SEFA increase the risk that Health cannot rely on the sub-recipient single audit. Furthermore, not adequately reviewing single audit reports prevents Health from knowing if a sub-recipient's audit necessitates adjustments to Health's own records. Without Health issuing a management decision and following up on any related audit findings, sub-recipients would not know if their corrective actions are appropriate. In addition, some sub-recipients may elect not to take corrective action without guidance from Health.

Management at Health was not aware of their responsibilities of comparing the sub-recipient SEFA to internal accounting records. Until recently there was not sufficient agency-wide guidance regarding sub-recipient monitoring. Also, according to management, the Office of Family Health Services has experienced high turnover.

Health's management should designate staff to review sub-recipient single audits and SEFAs to ensure compliance with OMB's Circular A-133 § .400(d)(4-6). Health should also designate the responsibility of issuing management decisions on related sub-recipient audit findings.

Management Plan for Corrective Action for Department of Health

Biannually the Division of Community Nutrition conducts on-site Local Agency Management Evaluations (LAME Reviews) for each health district within the Commonwealth. These reviews follow USDA regulations Title 7 CFR, Chapter II, part 246.19, subpart F- Monitoring and Review, (b) (1-6). These reviews include an evaluation of program management, participant certification, nutrition education, participant services, Civil Rights compliance, accountability, financial management systems, and food delivery systems. At the time of these reviews, either the A-133 or the most recent audit for the County is reviewed. Engagement documentation requests that these documents are present. During reviews of Fairfax County and Arlington County, no lack of internal control has been identified. Therefore, no management points were written as only findings were documented.

Each federal fiscal year, the Division of Community Nutrition, VDH enters a memorandum of agreement with the Health Department for the county of Fairfax and the Health Department for the City of Arlington to provide WIC services. The period of these agreements is from October 1st through September 30th.

By September 1st, the fiscal liaison supervisor will review the A-133 report for Fairfax and Arlington for the preceding year. Attention shall be directed towards the Department of Health and Supplemental Nutrition Program for Women, Infants, and Children.

By September 15th, the fiscal liaison supervisor will provide a written management report relating to the A-133 review to the Deputy Director of Administration, OFHS as well as to the Director of the Division of Community. Copies of the report shall be placed in file for each Health District. These files are maintained by the fiscal liaison supervisor.

Responsible Party: OFHS Administrative Deputy and Mike Welch, OFHS DCN Director

Estimated Completion Date: December 31, 2013

2013-055: Review Sub-recipient Single Audit Reports and Issue Management Decisions - CACFP

Applicable to: Department of Health

Federal Program Name and CFDA#: Child and Adult Care Feeding Program - #10.558

Federal Award Number and Year: 1VA300399 (2013)

Compliance Requirements: Sub-recipient Monitoring – OMB Circular A-133, §__.400 (d) (4-6)

Known Questioned Costs: \$0

Type of Finding: Internal Control and Compliance

Health is not reviewing single audit reports for all sub-recipients of the Child and Adult Care Feeding Program (CACFP), CFDA #10.558. Health does not request audit reports from all entities that receive less than \$500,000 from CACFP, even if the sub-recipient received a single audit. As a result, staff cannot review all sub-recipient audit reports for related audit findings.

Also, Health does not compare any sub-recipient audited Schedule of Expenditures of Federal Awards (SEFA) to Health's internal accounting records to ensure pass-through funds are properly identified for audit. For related audit findings, if any, Health does not have a policy to issue official management decisions to its sub-recipients.

According to the Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, Subpart D-Federal Agencies and Pass-Through Entities §__.400 Responsibilities, (d) Pass-through entity responsibilities, (4), (5), and (6), entities must:

- (4) Ensure that sub-recipients expending \$300,000 (\$500,000 for fiscal years ending after December 31, 2003) or more in federal awards during the sub-recipient's fiscal year have met the audit requirements of this part for that fiscal year;
- (5) Issue a management decision on audit findings within six months after receipt of the sub-recipient's audit report and ensure that the sub-recipient takes appropriate and timely corrective action; and
- (6) Consider whether sub-recipient audits necessitate adjustment of the pass-through entity's own records.

Insufficient review of single audit reports by Health increases the possibility of Health not detecting non-compliance or internal control issues at its sub-recipients. Sub-recipients that do not properly identify federal expenditures, or exclude amounts on their SEFA, increase the risk that Health cannot rely on the sub-recipient single audit. Furthermore, inadequate review of single audit reports prevents Health from knowing if a sub-recipient's audit necessitates adjustments to Health's own records.

Without Health issuing a management decision and following up on any related audit findings, sub-recipients would not know if their corrective actions are appropriate. In addition, some sub-recipients may elect not to take corrective action without guidance from Health.

Management at Health was not aware of their responsibilities of comparing the sub-recipient SEFA to internal accounting records. Until recently there was not sufficient agency-wide guidance regarding sub-recipient monitoring. Also, according to management, the Office of Family Health Services, which administers CACFP, experienced high turnover.

Health's management should designate staff to review sub-recipient single audits and SEFAs to ensure compliance with OMB's Circular A-133 § .400(d)(4-6).

Management Plan for Corrective Action for Department of Health

The DCN process has been to review all sub-recipient organizations (sponsors) participating in the CACFP and/or SFSP in the Federal Audit Clearinghouse database (<https://harvester.census.gov/fac/>) to verify submission of the A-133 audit for the most recent fiscal year by the organization. If the sponsor received over \$500,000 in all federal funds (not limited to CACFP and SFSP), the organization's accountant would complete the SF-FAC reporting form which summarizes the amount of federal funds received by CFDA and whether there was a finding in regards to the federally funded program. DCN does not receive a copy of the SF-FAC reporting form. Subpart C, Section .310 states "to the extent practical, pass through entities should identify in the schedule (SEFA) the total amount provided to sub recipients from each Federal program. DCN believed that this review was sufficient to identify the amount of CACFP funds and any findings of material weakness or significant deficiency that would be in need of follow up by VDH. DCN did not typically request the full audit report from the auditor unless findings were indicated in the SF-FAC that required further detail in order for us to determine appropriate follow-up.

VDH's Department Administrative Management Manual (DAMM) identifies the requirements for sub recipient monitoring. Additionally the Office of Financial Management (OFM) released Policy OFM 6.03 effective September 24, 2013, which provides additional guidance on these requirements and standards for monitoring sub recipients. In addition the new policy incorporates a workbook to document sub recipient monitoring. This workbook will be utilized for FFY 2014. In addition all CACFP sponsors will be sent an addendum to their agreement with VDH asking them if they received more than \$500,000 from all federal sources for the years 2012 and 2013. These will be required to be returned by January 15, 2014. If answered in the affirmative, the sponsor's A-133 will be reviewed, signed and dated by the reviewer, and the signed copy will be placed in their folder.

The Program Manager for Special Food Programs will be responsible to ensure that the workbook is completed for all Sponsors and proper documentation of A-133 reviews.

Responsible Party: Mike Welch, OFHS DCN Director

Estimated Completion Date: February 28, 2014

DEPARTMENT OF EDUCATION

2013-056: Establish Formal Policies and Procedures for Preparing the SEFA

Applicable to: Norfolk State University

Federal Program Name and CFDA#: Student Financial Aid; Student Support Services #84.042; Higher Education – Institutional Aid # 84.031

Compliance Requirements: OMB Circular A-133, Subpart C, §____. 300 (b) and (d)

Known Questioned Costs: \$0

Type of Finding: Internal Control

Norfolk State University (NSU) overstated expenditures reported in its Schedule of Expenditures of Federal Awards (SEFA) by \$14,448,746, and failed to properly report four out of 42 (10 percent) CFDA numbers as research and development expenditures.

In accordance with OMB Circular A-133, Subpart C, §____. 300 (b) and (d); the auditee shall maintain internal control over federal programs that provides reasonable assurance that the auditee is managing federal awards in compliance with laws, regulations, and the provisions of contracts or grant, and prepare the appropriate Schedule of Expenditures of Federal Awards in accordance with §____. 310. In compliance with the Department of Accounts' Comptroller's Directive No. 2-13, preparers and reviewers of the Federal Schedules, certify that they understand the instructions for preparing all tabs of the Federal Schedules, and that each tab is both complete and accurate.

During our review of NSU's federal grant programs, we noted the following errors in the Schedule of Expenditures of Federal Awards:

- Student Aid Cluster: Federal Supplemental Educational Opportunity Grants (CFDA 84.007) was overstated by \$9,038,541; Federal Pell Grant Program (CFDA 84.063) was overstated by \$4,708,160; and Federal Direct Student Loans (CFDA 84.268) was overstated by \$265,648.
- Federal TRIO Programs: Student Support Services (CFDA 84.042) was overstated by \$225,517.
- Title III Program: Higher Education – Institutional Aid (CFDA 84.031) was overstated by \$102,695.
- Five non-major programs were overstated by \$108,185.

Staff preparing the SEFA included debit balances related to revenue accounts and failed to deduct certain credit balances related to expense accounts, which resulted in the inclusion of these

amounts in the reported expenditure balances. Further, staff failed to use established back-up data to properly classify the type of expenditures reported.

We recommend NSU establish formal policies and procedures to accurately gather and report data in its SEFA. We further recommend that NSU staff expand its knowledge and awareness of properly reporting and distinguishing the type of grant awards reported.

Management Plan for Corrective Action for Norfolk State University

As noted in the recommendation, the University will develop formal procedures to gather data to report in its SEFA. The University will also develop procedures that will help identify research and development expenditures for proper reporting.

Responsible Party: Gerald Hunter, Vice President for Finance and Administration

Estimated Completion Date: June 30, 2014

2013-057: Develop and Implement Policies and Procedures for Adherence to the Davis-Bacon Act

Applicable to: Norfolk State University

Federal Program Name and CFDA#: Higher Education – Institutional Aid # 84.031

Compliance Requirements: 29 CFR, Subtitle A, Part 5, Subpart A, §5.5

Known Questioned Costs: \$0

Type of Finding: Internal Control and Compliance

Norfolk State University (NSU) is not adhering to, and does not have in place, policies and procedures to ensure contractors and subcontractors performing construction and renovation projects under its Title III (CFDA 84.031) grant award, comply with the provisions of the Davis-Bacon Act. For fiscal year 2013, NSU paid two construction contractors \$541,493 using Title III funding. Payments to each contractor exceeded the \$2,000 federal threshold.

In accordance with the Code of Federal Regulations, Title 29, Part 5, Section 5.5, for federally-funded construction projects that exceed \$2,000, the Davis-Bacon Act (the Act) requires contractors and subcontractors to pay federally prescribed prevailing wages to laborers and mechanics. In addition, these contracts must contain language notifying the contractor and subcontractor that compliance with prevailing wages is required. The Act also requires recipients of federal funds to obtain weekly certified payrolls from all contractors and subcontractors to ensure prevailing wages are properly paid.

Neither the Title III Coordinator nor the Construction Manager was aware of the Davis-Bacon Act requirements related to the Title III construction/renovation projects. Additionally, we were unable to determine whether actual amounts paid to laborers met federal requirements, as no certified weekly payrolls were obtained by the University. If NSU does not comply with federal grant requirements, it is at risk for repayment or loss of federal grant funding.

We recommend the University establish, implement, and follow policies and procedures to ensure contractors and subcontractors comply with the requirements of the Davis-Bacon Act. We also recommend Norfolk State University obtain certified weekly payrolls for federally-funded construction/renovation projects that exceed \$2,000, and determine if federal prevailing wages have been, and continue to be, properly paid.

Management Plan for Corrective Action for Norfolk State University

I. Title III Program Administration

- 1. Upon receipt of the grant award notification from the U.S. Department of Education, the Title III Director will provide a list of all renovation/construction projects to the Associate Vice President for Facilities Management. The Title III Director will provide written notice detailing information on the project description, allocated funding amount, and timeline that the project is to be completed. Additionally, Facilities will receive notification when there are no approved Title III renovation projects within a respective grant year.*

There is one Title III project with approved renovation funds for fiscal year 2013-14: Library (\$75,399). The aforementioned notification has been forwarded to the Procurement and Contract Manager in Facilities Management.

- 2. The Title III Policies and Procedures Manual for HBCU and HBGI programs has been updated to include the following:*

Renovation and Construction with Title III Funds “Activity Directors are responsible for ensuring that the facilities management representative are aware that the renovation project are supported with Title III funds. Specifically, written correspondence is required to be submitted to Facilities Management indicating the nature of the approved project and the amount of federal dollars allocated for the project within the given fiscal year. This information must be provided to Facilities Management before estimates are required and requisitions for any renovation or other associated costs are entered in Colleague.”

II. Facilities Management is in the process of drafting internal procedures and policies to adhere to the Act with emphasis on contractor notification and monitoring.

1. NOTIFICATION

The Procurement and Contract Manager in Facilities Management will properly notify contractors that the Act will apply to all projects supported with federal funds.

Notification of the most recent prevailing rate for Norfolk, VA will be provided to potential bidders via invitation for bid through the procurement website, EVA.virginia.gov.

2. **MONITORING**

To ensure that prevailing wages are properly paid and documented in accordance with the Act, the Procurement and Contract Manager will obtain weekly certified payroll from contractors and sub-contractors.

Contractors and sub-contractors will be required to submit weekly certified payroll records to the Procurement and Contract Manager.

Responsible Party: Gerald Hunter, Vice President for Finance and Administration

Estimated Completion Date: June 30, 2014

2013-058: Properly Calculate and Return Title IV Funds

Applicable to: Christopher Newport University, Danville Community College, Patrick Henry Community College, and Piedmont Virginia Community College

Federal Program Name and CFDA#: Student Financial Aid

Compliance Requirements: Special Tests and Provisions - 34 CFR 668.22

Known Questioned Costs: \$27,018.29

Type of Finding: Internal Control and Compliance

Student Financial Aid offices at these institutions did not properly identify, calculate, and/or return Title IV funds for students who officially or unofficially withdrew from courses and no-longer qualified for federal financial aid.

Danville Community College did not return Title IV funds within 45 days of student withdrawal for nine of 25 students tested (36 percent).

Patrick Henry Community College did not properly identify, calculate, and return \$9,248.90 in Title IV funds for nineteen students who officially or unofficially withdrew from courses and no longer qualified for federal financial aid.

Piedmont Virginia Community College did not properly identify and perform return of Title IV calculations for all students who withdrew prior to the 60 percent point of the semester. In addition, for students with calculations performed, the College did not accurately exclude a break of at least five consecutive days for Fall 2012. During the Spring 2013 semester, the College excluded a scheduled break of seven consecutive days, when the appropriate number of days to exclude was eight. Based on a review of the students identified, \$11,372 was not properly returned to the Department of Education. Additionally, as a result of the use of the wrong number of days in the Title IV calculations performed, the College separately returned \$4,869.39 to the Department of Education, which they were not required to return.

Christopher Newport University did not use the correct number of days in the spring semester to calculate the unearned portion of Title IV funds for official and unofficial withdrawals. This resulted in a miscalculation of five out of 20 calculations (25 percent) and caused an underpayment to the Department of Education in the amount of \$408 and an overpayment of \$426. In addition, for two of four unofficial withdrawals (50 percent), CNU failed to perform a Return of Title IV calculation and promptly return \$694 to the Department of Education.

Code of Federal Regulations, 34 CFR 668.22 states when a recipient of Title IV grant or loan assistance withdraws from an institution during a period of enrollment in which the recipient began attendance, the institution must determine the amount of Title IV grant or loan assistance that the student earned as of the student's withdrawal date and return the money within a reasonable timeframe. The total number of calendar days in a payment period or period of enrollment includes all days within the period that the student was scheduled to complete, except that scheduled breaks of at least five consecutive days are excluded from the total number of calendar days. All calculations of return of Title IV funds are required to be completed within 30 days of semester end and funds are required to be returned within 45 days after the date that the institution determines the student has withdrawn.

Failure to promptly identify, calculate, and return unearned Title IV funds may jeopardize continued participation in Title IV programs. The institutions should review policies, procedures, and processes to ensure students requiring calculations have been properly identified, calculations have been properly performed, and any funds to be returned are returned within the prescribed timeframes.

Management Plan for Corrective Action for Danville Community College

The Business Office will perform the following processes to ensure the prompt Return of Title IV funds:

- *Update policies and procedures to address the Return of Title IV funds.*
- *Process the revenue refund to DCC Federal Funds within seven business days of receiving the list of students from the Financial Aid Office.*
- *Send the refund to the Department of Education once the funds are received back at the College.*
- *The Return to Title IV Workflow Checklist is used to track each step in the process and to ensure return of funds within 45 days. The checklist is dated when each step has been completed and a copy of the checklist is maintained with each completed batch.*
- *The Business Manager will monitor steps in process by entering due dates on Outlook Calendar.*
- *Training related to the Return to Title IV was provided by the VCCS and the Department of Education. The College's Business Office staff has been trained in*

these updated procedures and the Business Manager will provide backup in this area.

Responsible Party: Business Manager

Estimated Completion Date: Complete

Management Plan for Corrective Action for Patrick Henry Community College

Procedures have been strengthened to ensure the proper identification, calculation and Return of Title IV funds. Processes have been refined to utilize the Outlook e-mail program to provide the responsible staff with reminders to generate the report that identifies students for purposes of the calculation of the Return of Title IV funds.

Responsible Party: Financial Aid Coordinator

Estimated Completion Date: Complete

Management Plan for Corrective Action for Piedmont Virginia Community College

The following actions will be taken with regard to Return of Title IV Funds:

- Policies and procedures will be made clear and the College will utilize the Virginia Community College System (VCCS) Custom Return to Title IV Report (R2T4). The report will be run weekly and after the grades have been posted each semester.*
- Students who show a last date of attendance after the last day to drop with a refund but before the 60 percent point in the semester will be assumed to have withdrawn and a Return of Title IV calculation will be performed. If the last date of attendance is unknown, the calculation will be performed as if the student attended 50 percent of the payment period or period of enrollment.*
- The College's IT Department and the Financial Aid Office will confer as to the correct number of calendar days in a payment period or period of enrollment before each semester. No changes will be made to those days without communications between departments. No changes to the Holiday Adjustment function will be made without conferring with the Financial Aid Office.*
- The College will communicate with professors instructing them to provide the last date of academic activity for students who stop attending.*
- The Financial Aid Office will continue to retain all documentation used to determine whether aid should be returned for all students flagged in the query. Use of the VCCS Custom R2T4 Worksheet will aid in ensuring accurate calculations.*

- *Adjustments will be appropriately made, and funds returned to the Department of Education for the identified eleven students in Fall 2012 and five students in Spring 2013 for aid that was not earned.*

Responsible Party: Financial Aid Director

Estimated Completion Date: March 15, 2014

Management Plan for Corrective Action for Christopher Newport University

CNU has already made corrections associated with the Return of Title IV funds for Spring Semester 2013 and has reported those corrections to the U.S. Department of Education (ED) and ensured that any differences in aid awarded/returned have been accomplished. Additional trainings and increased automation were completed by November 2013 and are ongoing. The search for the new director is expected to be completed and filled for the beginning of fall semester.

Responsible Party: Director of Financial Aid

Estimated Completion Date: Complete

2013-059: Return All Excess Cash to Department of Education within Required Timeframe

Applicable to: Rappahannock Community College

Federal Program Name and CFDA#: Student Financial Aid

Compliance Requirements: Special Tests and Provisions - 34 CFR 668.166

Known Questioned Costs: \$65,020.52

Type of Finding: Internal Control and Compliance

Rappahannock Community College (RCC) failed to return excess cash related to Pell grants to the Department of Education within the required timeframe of three business days. Instead of completing the required return of cash, RCC completed three separate transfers, totaling \$65,020.52, from the Federal Pell fund to the Student Support Services fund within the TRIO Program.

The Code of Federal Regulations Title 34 CFR 668.166 considers excess cash to be any amount of title IV, HEA program funds, other than Federal Perkins Loan Program funds, that an institution does not disburse to students or parents by the end of the third business day following the date the institution received those funds from the Secretary. Although federal regulations prescribe tolerance thresholds related to excess cash, RCC must return immediately to the Secretary any amount of excess cash over the one-percent tolerance threshold and any amount remaining in its account after the seven-day tolerance period.

Noncompliance with cash management requirements can increase the risk of reporting and reconciliation errors, and result in the mandatory use of the reimbursement or cash monitoring payment method as prescribed by the Secretary of Education. We recommend that RCC dedicate the

necessary resources to ensure that it is in compliance with all applicable regulations within the Code of Federal Regulations, to include proper use of funds and return of excess cash, when applicable.

Management Plan for Corrective Action for Rappahannock Community College

The College returned all funds to the Department of Education for the Pell program and all expenses for fiscal year 2013 were reconciled and agreed in the Accounting Information System (AIS), Student Information System (SIS), and US G5 Grants Management System (G5). There are no questioned costs. During the course of the year, refunds were processed from Pell to the Student Support Services program, which was allowed within the Department of Education (DOE) G5 process. This process will not be continued. All refunds are now processed back to DOE by direct transfer from the state grant account to the Federal checking account to DOE. All refunds to DOE will be processed within the three business day window. The three days will be from the time funds are deposited to the state grant account and posted to the student's account in SIS to the time funds are refunded from the state grant account to be transferred back to DOE.

Responsible Party: Business Manager

Estimated Completion Date: Complete

2013-060: Improve Documentation of Monthly Reconciliations of Direct Loans

Applicable to: Danville Community College, Lord Fairfax Community College, and Piedmont Virginia Community College

Federal Program Name and CFDA#: Student Financial Aid

Compliance Requirements: 34 CFR 685.301(e) and 34 CFR 685.102(b)

Known Questioned Costs: \$0

Type of Finding: Internal Control and Compliance

These colleges were unable to provide documentation showing reconciliation of their internal records to the Direct Loan System upon receipt of the School Account Statements (SAS) from the Common Origination and Disbursement (COD) system.

In accordance with 34 CFR 685.301(e) and 34 CFR 685.102(b), colleges must report all loan disbursements and submit required records to the Direct Loan Servicing System via COD within 30 days of disbursement. Each month, COD provides colleges with a SAS data file which consists of a Cash Summary, Cash Detail, and Loan Detail Records. The school is required to reconcile these files to the institution's financial records.

We recommend the colleges retain their monthly reconciliations and resolve reconciling items between their financial systems and SAS records in a timely manner to ensure compliance with federal regulations. In addition, the colleges should implement a review process to ensure reconciling items are resolved appropriately.

Management Plan for Corrective Action for Danville Community College

The Financial Aid Office (FAO) will maintain documentation supporting the monthly reconciliation of the FAO's internal records to the Direct Loan System and College Business Office upon receipt of the School Account Statements (SAS) from the Common Origination and Disbursements (COD) system. Procedures were updated and training was provided to the FAO staff. The Financial Aid Coordinator will sign off on the reconciliation of the College's records to those of the Department of Education as part of the reconciliation review process.

Responsible Party: Financial Aid Coordinator

Estimated Completion Date: Complete

Management Plan for Corrective Action for Lord Fairfax Community College

The College created a process to perform the reconciliation on a monthly basis to ensure compliance with federal regulations. Documentation supporting the monthly reconciliation of direct loans of the College's financial records to the School Account Statements (SAS) from the Common Origination and Disbursement (COD) system will be maintained on a shared drive folder for the office.

Responsible Party: Director of Financial Aid

Estimated Completion Date: Complete

Management Plan for Corrective Action for Piedmont Virginia Community College

The reconciliation will be completed on a monthly basis and support will include the College's financial records reconciled to the School Account Statements (SAS) from the Common Origination and Disbursement system. The monthly completed reconciliation file will be reviewed by and signed off by the director or designee, along with the loan officer charged with preparing the reconciliation.

Responsible Party: Financial Aid Director

Estimated Completion Date: Complete

2013-061: Develop and Improve Policies and Procedures

Applicable to: Danville Community College, Lord Fairfax Community College, Patrick Henry Community College, and Piedmont Virginia Community College

Federal Program Name and CFDA#: Student Financial Aid

Compliance Requirements: A-102 Common Rule and OMB Circular A-110

Known Questioned Costs: \$0

Type of Finding: Internal Control and Compliance

We found that management in the Financial Aid Offices at Danville Community College, Lord Fairfax Community College, Patrick Henry Community College, and Piedmont Virginia Community College did not have adequate policies and procedures for processing student financial aid.

The A-102 Common Rule and OMB Circular A-110 require that non-federal entities receiving federal awards establish and maintain internal control designed to reasonably ensure compliance with federal laws, regulations, and program compliance requirements.

We recommend the institutions develop and improve policies and procedures. Maintaining updated written policies and procedures is a common control that identifies roles, responsibilities, and guidance to mitigate risk of errors when awarding and reporting student financial aid.

Management Plan for Corrective Action for Danville Community College

The Financial Aid Coordinator updated written policies and procedures for processing student financial aid relative to the use of Tidewater Community College as a central processor. The updated policies and procedures were approved by college management and communicated to the Financial Aid Office (FAO) staff through initial training which will be ongoing.

Responsible Party: Financial Aid Coordinator

Estimated Completion Date: Complete

Management Plan for Corrective Action for Lord Fairfax Community College

The Director of Financial Aid updated written policies to include the procedures for using the National Student Loan Data System (NSLDS) and the Common Origination and Disbursement (COD) system. Adherence to updated policies and procedures will be monitored on an ongoing basis to ensure the accurate awarding and reporting of student financial aid in compliance with Federal regulations.

Responsible Party: Director of Financial Aid

Estimated Completion Date: Complete

Management Plan for Corrective Action for Patrick Henry Community College

The Financial Aid policy manual was strengthened and revised to include all aspects of Return to Title IV including the College's respective policies. Ongoing monitoring of policies and procedures will ensure the continued compliance with Federal laws.

Responsible Party: Financial Aid Coordinator

Estimated Completion Date: Complete

Management Plan for Corrective Action for Piedmont Virginia Community College

The Business Office Accountant will update policies and procedures with regards to the reconciliation of the Department of Education G5 to the College's accounting system. The Financial Aid Director is currently completing policies and procedures for processing student financial aid relative to the use of Tidewater Community College as a central processor. Policies and procedures for return of title IV aid calculations for student withdrawals are being updated and strengthened. Written policies for the monthly reconciliation of direct loans are also being updated and clarified.

Responsible Parties: Financial Aid Director and Business Office Accountant

Estimated Completion Date: March 2014

2013-062: Improve Notification of Direct Loan Awards to Students

Applicable to Danville Community College and Piedmont Virginia Community College:

Federal Program Name and CFDA#: Student Financial Aid

Compliance Requirements: Special Tests and Provisions - 34 CFR 668.165(a)(2)

Known Questioned Costs: \$0

Type of Finding: Internal Control and Compliance

Danville Community College and Piedmont Virginia Community College are not properly notifying students of Federal Direct Loan Awards. The institutions are required to provide written notification to students, which includes important details on the rights, options, and requirements of the student loan.

Code of Federal Regulations, Title 34 CFR 668.165(a) (2), requires institutions to properly notify students receiving direct loans, in writing, of the date and amount of the disbursement, the student's right to cancel all or a portion of a loan or loan disbursement, and the procedure and time by which the student must notify the institution that he or she wishes to cancel the loan.

Failure to properly notify students in accordance with Federal Regulations may result in fines, withholding of Title IV funds, or suspension or termination of participation in Title IV programs. Danville Community College and Piedmont Virginia Community College should develop a process

for sending written notifications to all students who receive Federal Direct Loan Awards as required by the Code of Federal Regulations.

Management Plan for Corrective Action for Danville Community College

The Financial Aid Office has developed a process for sending written notifications to all students who receive Federal Direct Loan Awards by activating the process that is available in the Student Information System (SIS). This process will ensure that students are appropriately notified of the loan disbursement date and the amount has been applied to their student account. The students are sent a letter detailing this information including the option to decline the loan. The students are also notified by e-mail if their mailing address has changed. Policies and procedures have been updated to reflect the new processes.

Responsible Party: Financial Aid Coordinator

Estimated Completion Date: Complete

Management Plan for Corrective Action for Piedmont Virginia Community College

The College will reinforce the process of sending out notifications to students or parents of Federal Direct Loan Awards. The notifications will contain the i) anticipated date and amount of the disbursement, ii) the student's or parent's right to cancel all or a portion of that loan, and have the loan proceeds returned to the holder of that loan, and iii) the procedures and time by which the student or parent must notify the institution that he or she wishes to cancel the loan and loan disbursement. The College will send email notification to all students who receive Federal Direct Loan Awards and these notifications will be sent within the required timeframes.

Responsible Party: Financial Aid Director

Estimated Completion Date: Complete

2013-063: Reconcile Federal Funds Accounts

Applicable to: Rappahannock Community College and Danville Community College

Federal Program Name and CFDA#: Student Financial Aid

Compliance Requirements: Cash Management - 34 CFR 676.19

Known Questioned Costs: \$0

Type of Finding: Internal Control and Compliance

Rappahannock Community College and Danville Community College did not adequately document reconciliations of the federal G5 system to Colleges' accounting records.

The Code of Federal Regulations Title 34 CFR 676.19, requires an institution to establish and maintain program and fiscal records that are reconciled at least monthly. Without consistent, proper reconciliation of the systems involved with the Student Financial Aid function, there is an increased risk of undiscovered and unresolved errors, fraudulent behavior, and misuse of federal funds. Additionally, in order to rely on such reconciliations, proper segregation of duties, including evidence of review, should be maintained at all times.

The colleges should dedicate the necessary resources to properly complete and document the reconciliation of G5 Activity Reports to the accounting records.

Management Plan for Corrective Action for Rappahannock Community College

The College does regularly perform reconciliations between US G5 Grants Management System and Rappahannock Community College's accounting records. However, the reconciliation is not always documented formally. During the 2013 fiscal year the reconciliations were performed periodically throughout the year with supporting documentation in the form of a spreadsheet and corresponding G5 sheets. The official record of expenses is the AIS accounting system. The spreadsheet is a supplementary tool to record the reconciliation between AIS (accounting), SIS (student system), and G5 (Department of Education). In the future the reconciliations will be performed monthly with all documentation printed, forwarded to the Financial Aid Officer, and approved by the VP of Finance.

Responsible Parties: Business Manager and Financial Aid Officer

Estimated Completion Date: Complete

Management Plan for Corrective Action for Danville Community College

On a monthly basis a payment distribution reconciliation of the following systems (SIS/AIS/G5) will be completed by the grant accountant on the 15th workday of each month and signed off by the Business Manager. On a quarterly basis, a reconciliation of all systems used in drawing down and depositing federal funds (COD-Fin Aid, SIS, G5, and AIS) will be performed. Procedures are in place to document the monthly and quarterly reconciliation process to ensure that the appropriate backup support is maintained. On-going training will continue to be provided to the grant accountant to reinforce the reconciliation process.

Responsible Parties: Business Manager and Grant Accountant

Estimated Completion Date: Complete

2013-064: Improve Compliance over Enrollment Reporting

Applicable to: Tidewater Community College

Federal Program Name and CFDA#: Student Financial Aid

Compliance Requirements: 34 CFR 685.309

Known Questioned Costs: \$0

Type of Finding: Internal Control and Compliance

Tidewater Community College did not report students who graduated during the 2012-2013 school year to the Department of Education using the National Student Loan Data System (NSLDS).

In accordance with Section 34 CFR 685.309, the college must report students that receive direct loans and either stop enrolling at least half time, are not enrolled at least half time for the period the loan was intended, or have changed their permanent address. The college must notify the Department of Education within 30 days of discovering these enrollment changes, unless the college expects to submit its next student status confirmation report within the next 60 days.

Failure to properly and accurately report a student's enrollment status may interfere with establishing a student's loan status, deferment privileges, and grace periods. In addition, the accuracy of the data the college reports plays a large part in keeping Direct Loan records and other federal loan records accurate and up to date.

Tidewater reports its graduating students in a separate roster using the "Graduate Only" transmission. However, during our review we found that the school did not report any graduates for the 2012-2013 school year. We also found that students who were reported as graduating in the college's Student Information System were reported as withdrawn in NSLDS.

We recommend that the Office of the Registrar immediately transmit the 2012-2013 graduate information to the Department of Education using NSLDS. Further, Student Financial Aid should review, along with the Interim Registrar, existing policies and procedures for performing enrollment updates to NSLDS to ensure that they agree with the federal requirements. Lastly, the Registrar should implement a reconciliation or independent check process to ensure the data in NSLDS accurately reflects the college's academic records.

Management Plan for Corrective Action for Tidewater Community College

The College has implemented a written policy and procedure which will ensure that accurate graduate information is sent to the Department of Education using the National Student Loan Data System (NSLDS). Enrollment updates to NSLDS will be reviewed and a reconciliation will be performed so that the data in NSLDS agrees to the College's academic records.

Responsible Party: Office of the College Registrar

Estimated Completion Date: Complete

DEPARTMENT OF HEALTH AND HUMAN SERVICES

2013-001: Improve Oracle Access Controls

Applicable to: Department of Medical Assistance Services

Federal Program Name and CFDA#: Medicaid Cluster – CFDA 93.775, 93.777, 93.778

Federal Award Number and Year: VA20131 (2013)

Compliance Requirements: Other – OMB Circular A-133 § .300(b)

Known Questioned Costs: \$0

Type of Finding: Internal Control and Compliance

This finding represents a weakness in internal control over financial reporting and a weakness in internal control over compliance. Refer to finding number 2013-001 within the section titled “Financial Statement Findings” to view the content of the finding as well as management’s response.

2013-002: Improve Access Management to the Medicaid Management Information System

Applicable to: Department of Medical Assistance Services

Federal Program Name and CFDA#: Medicaid Cluster – CFDA 93.775, 93.777, 93.778

Federal Award Number and Year: VA20131 (2013)

Compliance Requirements: Other – OMB Circular A-133 § .300(b)

Known Questioned Costs: \$0

Type of Finding: Internal Control and Compliance

This finding represents a weakness in internal control over financial reporting and a weakness in internal control over compliance. Refer to finding number 2013-002 within the section titled “Financial Statement Findings” to view the content of the finding as well as management’s response.

2013-003: Develop Workable Solutions to Maintain Appropriate Balance of Internal Controls

Applicable to: Department of Social Services

Federal Program Name and CFDA#: Medicaid Cluster – CFDA 93.775, 93.777, 93.778

Federal Award Number and Year: VA20131 (2013)

Compliance Requirements: Other – OMB Circular A-133 § .300(b)

Known Questioned Costs: \$0

Type of Finding: Internal Control and Compliance

This finding represents a weakness in internal control over financial reporting and a weakness in internal control over compliance. Refer to finding number 2013-003 within the section titled “Financial Statement Findings” to view the content of the finding as well as management’s response.

2013-004: Review User Accounts and Privileges for Mission Critical Systems

Applicable to: Department of Social Services

Federal Program Name and CFDA#: Child Support Enforcement – CFDA 93.563

Federal Award Number and Year: 1304VA4005 (2013)

Compliance Requirements: Other – OMB Circular A-133 § .300(b)

Known Questioned Costs: \$0

Type of Finding: Internal Control and Compliance

This finding represents a weakness in internal control over financial reporting and a weakness in internal control over compliance. Refer to finding number 2013-004 within the section titled “Financial Statement Findings” to view the content of the finding as well as management’s response.

2013-028: Ensure the New Eligibility System is Properly Handling Cases Transferred from the Old System

Applicable to: Department of Social Services

Federal Program Name and CFDA#: Child Care and Development Cluster – CFDA 93.575 and 93.596

Federal Award Number and Year: 1301VACCDF (2013)

Compliance Requirements: Other – OMB Circular A-133 § .300(b)

Known Questioned Costs: \$0

Type of Finding: Internal Control and Compliance

This finding represents a weakness in internal control over financial reporting and a weakness in internal control over compliance. Refer to finding number 2013-028 within the section titled “Financial Statement Findings” to view the content of the finding as well as management’s response.

2013-029: Automate an Eligibility Control

Applicable to: Department of Social Services

Federal Program Name and CFDA#: Medicaid Cluster – CFDA 93.775, 93.777, 93.778

Federal Award Number and Year: VA20131 (2013)

Compliance Requirements: Other – OMB Circular A-133 § .300(b)

Known Questioned Costs: \$0

Type of Finding: Internal Control and Compliance

This finding represents a weakness in internal control over financial reporting and a weakness in internal control over compliance. Refer to finding number 2013-029 within the section titled “Financial Statement Findings” to view the content of the finding as well as management’s response.

2013-030: Implement and Improve Change Management Processes for Sensitive Applications

Applicable to: Department of Social Services

Federal Program Name and CFDA#: Medicaid Cluster – CFDA 93.775, 93.777, 93.778

Federal Award Number and Year: VA20131 (2013)

Compliance Requirements: Other – OMB Circular A-133 § .300(b)

Known Questioned Costs: \$0

Type of Finding: Internal Control and Compliance

This finding represents a weakness in internal control over financial reporting and a weakness in internal control over compliance. Refer to finding number 2013-030 within the section titled “Financial Statement Findings” to view the content of the finding as well as management’s response.

2013-065: Perform Health and Safety Inspection as Required

Applicable to: Department of Social Services

Federal Program Name and CFDA#: Child Care Development Fund – #93.575 and 93.596

Federal Award Number and Year: 1301VACCDF (2013)

Compliance Requirements: Special Test and Provisions - 45 C.F.R. §98.41(d) (2012)

Known Questioned Costs: \$0

Type of Finding: Compliance

Social Services is not performing the required number of health and safety inspections annually, as required for all Child Welfare Agencies. In order to receive money from the Child Care and Development Fund, Social Services must certify to the federal government that procedures are in effect to ensure that providers serving children who receive subsidies comply with all applicable health and safety requirements, Health and Safety Requirements, 45 C.F.R. §98.41(d) (2012). As part of its procedures, Social Services is required to inspect all licensed Child Welfare Agencies at least twice annually as prescribed by the Code of Virginia §63.2-1706 C.

According to management, Regional Licensing Offices in Northern Virginia experienced an increase in caseload and employee turnover. As a result of the time it took to hire and train new employees, nine percent of the required health and safety inspections were not performed. While the Regional Licensing Offices implemented procedures to ensure high risk Child Welfare Agencies were inspected, some lower risk agencies were not inspected as required. Social Services reported that it missed its goal of inspecting all Child Welfare Agencies to the Council on Virginia’s Future, which presented this information on the Virginia Performs website.

We recommend the Division of Licensing within Social Services continue to monitor its Regional Licensing Offices and develop action plans to confirm that all Child Welfare Agencies are inspected twice annually. In addition, Social Services should work with the Secretary of Health and Human Resources to confirm authorization for the hiring of vacant positions is granted in a timely manner. By doing such, Social Services will be able to maintain continuity for performing licensing inspections and comply with the provisions outlined within the Code of Virginia.

Management Plan for Corrective Action for Department of Social Services

The Division of Licensing Programs (DOLP) implemented monthly monitoring of mandated inspections in September 2013. In October 2013, the Division began requiring corrective action plans from any field office that did not meet their established monthly goal for mandated inspections. DOLP will continue monthly monitoring to ensure that required inspections are conducted and targets are maintained.

Responsible Party: Lynne A. Williams, Director, Division of Licensing Programs

Estimated Completion Date: December 31, 2014

2013-066: Reduce the Time it takes to Match Payments to Case Records

Applicable to: Department of Social Services

Federal Program Name and CFDA#: Foster Care - #93.658

Federal Award Number and Year: 1301VA1401 (2013)

Compliance Requirements: Sub-Recipient Monitoring - 45 CFR 1356.71(f) (2012)

Known Questioned Costs: \$0

Type of Finding: Compliance

The Division of Family Services (Family Services) within Social Services has fallen approximately eighteen months behind in reviewing Local Departments of Social Services' (Local Departments) case records to ensure payments are made to only eligible children enrolled in the Foster Care program. Code of Federal Regulations (45 CFR 1356.71 (f) (2012)) states that the case record of the child must contain sufficient documentation to verify a child's eligibility in order to substantiate payments made on the child's behalf.

Local Departments use the statewide system, the Online Automated Services Information System (OASIS) to manage their portion of the Foster Care program; however, corresponding payments are made out of their own local disbursement system. Because payments are made by the Local Departments, the statewide OASIS system was not designed to maintain a payment record for each individual. To overcome this limitation, Social Services requires each Local Department to reconcile their payment records to the eligibility records in OASIS and certify that only eligible recipients are receiving payments.

To exercise its supervisory responsibility, Social Services has Family Services review the documentation supporting Local Departments' certifications. This is done to confirm that the certification statements are accurate and the posting of any necessary revisions. However, Family Services has fallen approximately eighteen months behind due to the labor intensive nature of its review. Without performing its supervisory function in a timely manner, Family Services is increasing the risk that Local Departments are not properly preparing Foster Care cases to support payments. In effect, this increases the Commonwealth risk of having to repay Foster Care funds to the federal government.

Recently, Family Services has started collecting information from its Local Departments to prepare for a Title IV-E Foster Care review being performed by the federal government. To prepare for the federal review, Social Services has collected electronic payment records from Local Department's for select recipients. The electronic payment records contains unique fields which can be matched to OASIS. We recommend that Family Services evaluate if information, similar to what the federal government uses, could be used to electronically match the Local Departments' payment records to OASIS records to validate that only eligible recipients are receiving payments.

Management Plan for Corrective Action for Department of Social Services

The Division of Family Services (DFS), with the support of Executive Management, will implement a new internal reconciliation process beginning in March 2014. The Title IV-E reviewers and Adoption Assistance Review Team (AART) will conduct reconciliations using the existing AART model as part of the current local onsite reviews. These reviews are scheduled throughout the year using a risk based model. The new process will match client payment data with OASIS case lists and LASER reimbursements to identify exceptions. Follow-up and correction for any exception will be done by the respective program consultants. Results will be reported to the agency and incorporated in the compliance reports and submitted to management. This new process allows more frequent reviews, is semi-automated by using existing software and will allow better oversight to identify, track and correct errors.

Responsible Party: Paul McWhinney, Deputy Commissioner for Programs and Director of Family Services

Estimated Completion Date: July 30, 2014

DEPARTMENT OF TRANSPORTATION

2013-067: Improve Controls over Sub-recipient Monitoring

Applicable to: Department of Transportation

Federal Program Name and CFDA#: Various

Federal Award Number and Year: Various

Compliance Requirements: Sub-recipient Monitoring - OMB Circular A-133 § .400 (d) (3, 4, 6)

Known Questioned Costs: None

Type of Finding: Internal Control

Transportation does not have sufficient controls to ensure all sub-recipient audit reports are received and reviewed in accordance with federal requirements. In addition, Transportation is not reviewing and comparing sub-recipient Schedule of Expenditures of Federal Awards (SEFA) to Transportation's disbursements.

OMB Circular A-133 §__.400.(d)(3) requires pass-through entities to monitor the activities of sub-recipients as necessary to ensure that federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved. More specifically, §__.400 (d)(4) requires pass-through entities to ensure sub-recipients expending \$500,000 or more in federal awards during the sub-recipient's fiscal year have met the audit requirements of A-133 for that fiscal year. Successful performance of this requirement is dependent on the sub-recipient's fulfillment of the requirement under A-133 §__.320 (b)(2)(xi) to include the amount of expenditures associated with each federal program in their SEFA.

Transportation did not use the correct data when determining which sub-recipients to review, which resulted in some sub-recipients who received \$500,000 or more in federal funds from Transportation not being reviewed. Further, the division that does the reviews did not compare sub-recipient SEFAs to the amount Transportation provided for the fiscal year.

As a result Transportation is not able to detect and determine, if a sub-recipient:

- 1) Has had the required audit performed.
- 2) Has an audit result that requires an adjustment to Transportation's records.
- 3) Has incorrectly reported expenditures in their SEFA, which could result in a federal program incorrectly being excluded from testing.

Management at Transportation should improve procedures to ensure that the correct sub-recipient audits are received and reviewed. In addition management should implement procedures to review and compare sub-recipient SEFAs to Transportation's disbursements.

Management Plan for Corrective Action for Department of Transportation

Transportation is currently reviewing its processes for identifying sub-recipients that qualify for audit and will make revisions to the procedures to ensure the correct sub-recipient audits are received and reviewed. Transportation will revise its audit review program to include review and comparison of Transportation's disbursements to sub-recipient SEFAs for the FY 2013 audit reports.

Responsible Party: Janice Long, Controller and Judson Brown, Assistant Director of Assurance and Compliance Office

Estimated Completion Date: June 30, 2014

2013-068: Improve Controls over FFATA Reporting

Applicable to: Department of Transportation

Federal Program Name and CFDA#: Various

Federal Award Number and Year: Various

Compliance Requirements: Federal Funding Accountability and Transparency Act and 2 CFR 170.

Known Questioned Costs: Not Applicable

Type of Finding: Internal Control

Transportation does not have sufficient controls over transparency reporting to ensure that all sub-grants are reported. The Federal Funding Accountability and Transparency Act (FFATA) and 2 CFR 170 require Transportation to report certain information to the federal government for awards of federal funds that Transportation makes to sub-recipients. Failure to comply with FFATA and corresponding regulations prevent the federal government and taxpayers from knowing which entities are receiving federal funds through Transportation. For almost ten percent of the awards tested, Transportation could not provide evidence that the sub-grant was properly reported or excluded from reporting.

Currently, Transportation uses a manual process to support their reporting. Management sends a spreadsheet with the awards Transportation received to three different divisions and each division manually reviews all awards listed, indicating which awards were sub-awarded. However, for awards that no division indicated as sub-awarded, there is no further assurance that the award was in fact solely a Transportation administered project. Rather, Transportation relies on the lack of indication by these divisions as their validation. This process increases the risk that a sub-award could go unreported.

Transportation should improve the processes for identifying and reporting sub-grants, taking advantage of electronically available data, to ensure that all sub-grants are reported. Where sufficient data does not exist Transportation should evaluate the potential for capturing the necessary data electronically so that the process can be automated, and the risk of non-compliance minimized.

Management Plan for Corrective Action for Department of Transportation

Since the audit, Transportation has improved its processes for identifying projects that were sub-awarded, and are now more automated and streamlined. Transportation is currently reviewing the processes for additional controls to provide evidence of accurate reporting.

Responsible Party: Janice Long, Controller

Estimated Completion Date: June 30, 2014

COMMONWEALTH OF VIRGINIA

Resolution of Prior Year Audit Findings

For the Year Ended June 30, 2013

Fiscal Year	Page Number	Finding Number	Title of Finding	CFDA Number	State Agency	Questioned Costs	Current Status
<u>RISK ALERTS</u>							
<u>Department of Social Services</u>							
2009	61	09-61	Manage Infrastructure Security Risk	N/A	DSS	-	Changed to Financial Statement Finding. See Finding No. 10-24.
2007	8	-	Security Risk Assurance for Infrastructure		DSS	-	See Finding Number 09-61.
<u>FINANCIAL STATEMENT FINDINGS</u>							
<u>State Board of Elections</u>							
2010	11	10-04	Improve Information Systems Security Program	N/A	SBE	-	Corrective action is ongoing.
<u>Virginia Employment Commission</u>							
2012	35	12-27	Resolve Employer Wage Discrepancies Timely	N/A	VEC	-	Corrective action is ongoing.
2011	27	11-15	Resolve Employer Wage Discrepancies Timely	N/A	VEC	-	See Finding Number 12-27.
2011	9	11-01	Perform VATS and VABS System Access Review	N/A	VEC	-	Resolved
2010	22	10-15	Strengthen Controls over System Access	N/A	VEC	-	See Finding Number 11-01.
2009	32	09-27		N/A	VEC	-	See Finding Number 10-15.
<u>Department of Education</u>							
2012	15	12-09	Improve Oracle Database Security	N/A	DOE	-	Resolved
2012	31	12-24	Improve Information Security Awareness and Training	N/A	DOE	-	Resolved
<u>University of Virginia</u>							
2012	16	12-10	Improve Oracle Database Security	N/A	UVA	-	Resolved
<u>Department of Accounts</u>							
2012	20	12-15	Enhance Controls Over System Access for Critical Systems	N/A	DOA	-	Resolved
2012	32	12-25	Improve Communication Surrounding Financial Reporting Process	N/A	DOA	-	Resolved
<u>Department of Taxation</u>							
2012	32	12-25	Improve Communication Surrounding Financial Reporting Process	N/A	TAX	-	Resolved
<u>Department of Treasury</u>							
2012	27	12-20	Create Information Security Review Plan	N/A	TD	-	Resolved
<u>Department of Health</u>							
2012	22	12-16	Secure Database Logs	N/A	DOH	-	Resolved
2012	23	12-17	Perform Required System Access Reviews	N/A	DOH	-	Resolved
2012	30	12-23	Identify Non-Essential and Dependent Business Functions	N/A	DOH	-	Resolved
<u>Department of Medical Assistance Services</u>							
2012	19	12-14	Address Findings in Internal Audit Report	N/A	DMAS	-	Corrective action is ongoing.
<u>Department of Rehabilitative Services⁽¹⁾</u>							
2010	15	10-07	Improve Information Systems Security Program	N/A	DRS	-	Corrective action is ongoing.
<u>Department of Social Services</u>							
2012	10	12-02	Prohibit System Users from Modifying Security Settings	N/A	DSS	-	Resolved
2012	11	12-03	Create and Implement an Audit Process for Sensitive Applications	N/A	DSS	-	Resolved

⁽¹⁾ As of July 1 2012 the Department of Rehabilitative Services (DRS) became known as Department of Aging and Rehabilitative Services (DARS).

COMMONWEALTH OF VIRGINIA

Resolution of Prior Year Audit Findings

For the Year Ended June 30, 2013

Fiscal Year	Page Number	Finding Number	Title of Finding	CFDA Number	State Agency	Questioned Costs	Current Status
2012	12	12-04	Create and Implement a Change Management Process for Sensitive Applications	N/A	DSS	-	Corrective action is ongoing.
2012	29	12-22	Update Information Technology (IT) Disaster Recovery Plans	N/A	DSS	-	Resolved
2010	30	10-24	Finalize Responsibilities for Infrastructure Security	N/A	DSS	-	Resolved
<u>State Corporation Commission</u>							
2012	9	12-01	Transfer Unclaimed Refunds to Unclaimed Property Division	N/A	SCC	-	Corrective action is ongoing.
2012	15	12-08	Improve Database Security	N/A	SCC	-	Resolved
2012	36	12-28	Implement Consistent Procedures over Clerks Office Revenue Deposited for Other Divisions	N/A	SCC	-	Resolved
2011	11	11-04	Improve Systems Access Controls	N/A	SCC	-	Resolved
<u>Virginia College Savings Plan</u>							
2012	26	12-19	Improve System Access Controls	N/A	VCSP	-	Corrective action is ongoing.
<u>Virginia State Lottery Department</u>							
2012	17	12-11	Ensure Timely Risk Assessment Updates	N/A	SLD	-	Resolved
2012	17	12-12	Update IT Infrastructure Device	N/A	SLD	-	Corrective action is ongoing.
2012	18	12-13	Secure Data on Backup Media	N/A	SLD	-	Resolved
<u>Department of Alcoholic Beverage Control</u>							
2012	28	12-21	Update IT Risk Management and Contingency Plans	N/A	ABC	-	Corrective action is ongoing.
2012	37	12-29	Improve Controls over the MIPS to Performance Interface	N/A	ABC	-	Resolved
2011	12	11-05	Improve User Account Controls	N/A	ABC	-	Resolved
2011	22	11-11	Improve Remote Store Server Security	N/A	ABC	-	Resolved
<u>Department of Motor Vehicles</u>							
2012	13	12-05	Improve Web Application Security	N/A	DMV	-	Resolved
2012	25	12-18	Improve User Access Control Across Systems	N/A	DMV	-	Corrective action is ongoing.
2011	14	11-06	Enhance Information System Security Program	N/A	DMV	-	Resolved
2010	12	10-05		N/A	DMV		See Finding Number 11-06
2012	13	12-06	Improve Database Security	N/A	DMV	-	Corrective action is ongoing.
2011	23	11-12	Improve Database Security	N/A	DMV	-	See Finding Number 12-06.
2011	28	11-17	Improve Controls Over Small Purchase Charge Card Program	N/A	DMV	-	Resolved
<u>Department of Transportation</u>							
2012	14	12-07	Improve Database Security	N/A	VDOT	-	Resolved
2012	34	12-26	Improve Financial Reporting Procedures	N/A	VDOT	-	Corrective action is ongoing.
<u>FEDERAL COMPLIANCE FINDINGS</u>							
<u>U. S. Department of Agriculture</u>							
2012	47	12-38	Complete Required Number of Sub-Recipient Reviews	10.558	DOH	-	Corrective action is ongoing.
<u>U. S. Department of Defense</u>							
2010	35	10-31	Strengthen Recording and Tagging of Equipment	12.401	DMA	-	Resolved

COMMONWEALTH OF VIRGINIA

Resolution of Prior Year Audit Findings

For the Year Ended June 30, 2013

Fiscal Year	Page Number	Finding Number	Title of Finding	CFDA Number	State Agency	Questioned Costs	Current Status
<u>U. S. Department of Education</u>							
2012	50	12-40	Obtain Federal Authorization before Deviating from Cash Management Requirements	84.126 84.390	DARS ⁽¹⁾	-	Resolved
2012	51	12-41	Improve Control Environment	Student Financial Aid	PDCCC VMI	-	Resolved Resolved
2011	38	11-23	Improve Control Environment	Student Financial Aid Cluster	VWCC SWVCC	- -	Resolved Resolved
2012	53	12-42	Reconcile Federal Funds Accounts	Student Financial Aid	PDCCC VHCC	-	Resolved Resolved
2012	54	12-43	Reconcile Financial Aid Activity to Direct Loan Servicing System	Student Financial Aid	CVCC GCC	-	Resolved Resolved
2012	55	12-44	Reconcile Federal Activity Reports to Accounting Records	Student Financial Aid	PDCCC	-	Resolved
2012	56	12-45	Ensure Use of Appropriate Cost of Attendance	Student Financial Aid	PDCCC	-	Resolved
2012	57	12-46	Improve Reporting to National Student Loan Data System	Student Financial Aid	CVCC	-	Corrective action is ongoing.
2012	58	12-47	Improve Reporting of Pell Grant Disbursements	Student Financial Aid	CVCC	-	Resolved
2012	58	12-48	Properly Calculate and Return Title IV Funds	Student Financial Aid	CVCC GCC PDCCC NSU	\$ 8,417.14	Resolved Resolved Resolved Resolved
2011	39	11-24	Reconcile Financial Aid Activity to Federal Systems	Student Financial Aid Cluster	DSLCC VWCC	- -	Resolved Resolved
2011	40	11-25	Properly Calculate and Return Title IV Funds	Student Financial Aid Cluster	NRCC	-	Resolved
2010	39	10-37	Promptly Return Title IV Refunds	Student Financial Aid Cluster	PHCC	-	Corrective action is ongoing.
2010	40	10-38	Document Reconciliation of Federal Reports to College Records	Student Financial Aid Cluster	WCC	-	Resolved
<u>U. S. Department Energy</u>							
2012	47	12-37	Improve Timelines of Sub-Recipient Monitoring Reports	81.042	DHCD	-	Resolved
<u>U. S. Department of Health and Human Services</u>							
2012	38	12-30	Obtain Valid Social Security Numbers	Medicaid Cluster	DMAS	-	Resolved
2011	34	11-21	Obtain Valid Social Security Numbers	93.778	DMAS	-	See Finding Number 12-30.
2010	46	10-44		Medicaid Cluster	DMAS DSS	-	See Finding Number 11-21.
2012	41	12-31	Obtain and Review Sub-Recipient Audit Reports	93.721	TCC	-	Resolved
2012	42	12-32	Review Grantee Audited Schedule of Expenditure of Federal Awards	Medicaid Cluster	DSS	-	Corrective action is ongoing.

COMMONWEALTH OF VIRGINIA

Resolution of Prior Year Audit Findings

For the Year Ended June 30, 2013

Fiscal Year	Page Number	Finding Number	Title of Finding	CFDA Number	State Agency	Questioned Costs	Current Status
2012	44	12-34	Work with Federal Government to Eliminate Likely Questioned Costs in the Future	Medicaid Cluster	DSS	\$ 39,620.00	Corrective action is ongoing.
2012	45	12-35	Continue Using Performance Information to Evaluate Policy Changes	Medicaid Cluster	DSS	\$ 900,000.00	Corrective action is ongoing.
2012	46	12-36	Perform Risk Assessment and Develop a Monitoring Plan Before Hiring More Staff	93.658 93.659	DSS	-	Resolved
2012	43	12-33	Further Evaluate Automating the OASIS Reconciliation Process	93.658	DSS	-	Corrective action is ongoing.
2011	31	11-18	Support Title IV-E Financial Claims in a Client's Case Record	93.658 93.659	DSS	-	See Finding Number 12-33.
2010	48	10-45	Establish Enforcement Mechanisms for Foster Care and Adoption Payments	93.659	DSS	-	See Finding Number 11-18.
2006	41	06-33	Establish Control Mechanisms for Foster Care and Adoption Payments	93.658	DSS	-	See Finding Number 10-45.
2005	31	05-22			DSS	-	See Finding Number 06-33.
<u>U. S. Department of Transportation</u>							
2012	48	12-39	Improve Internal Controls Supporting Davis-Bacon Act Compliance	20.205	VDOT	-	Corrective action is ongoing.

COMMONWEALTH OF VIRGINIA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2013

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
U.S. DEPARTMENT OF AGRICULTURE				
Non-Stimulus:				
Plant and Animal Disease, Pest Control, and Animal Care	10.025		\$ 1,118,218	
Conservation Reserve Program	10.069		38,304	
Tobacco Loss Assistance Program	10.083		5,159	
Voluntary Public Access and Habitat Incentive Program	10.093		200,242	
Federal-State Marketing Improvement Program	10.156		1,500	
Market Protection and Promotion	10.163		80,161	
Farmers' Market Promotion Program	10.168		55,249	
Specialty Crop Block Grant Program - Farm Bill	10.170		636,710	
Higher Education Graduate Fellowships Grant Program	10.210		91,548	
Sustainable Agriculture Research and Education	10.215			
<i>Pass-Through From Southern Sustainable Agriculture & Research Education</i>	10.215			\$ 7,414
<i>Pass-Through From University of Georgia</i>	10.215			41,468
Higher Education Institution Challenge Grants Program	10.217		243,837	
<i>Pass-Through From University of Georgia</i>	10.217			22,561
Higher Education Multicultural Scholars Grant Program	10.220		19,500	
Integrated Programs	10.303		19,384	
<i>Pass-Through From North Carolina State University</i>	10.303			17,377
<i>Pass-Through From University of Maryland</i>	10.303			192,836
Homeland Security-Agricultural	10.304			
<i>Pass-Through From University of Florida</i>	10.304			21,216
Specialty Crop Research Initiative	10.309			
<i>Pass-Through From Cornell University</i>	10.309			15,416
Agriculture and Food Research Initiative (AFRI)	10.310		1,400	
Technical Assistance to Cooperatives	10.350		11,829	
Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers	10.443		399,022	
Commodity Partnerships for Small Agricultural Risk Management Education Sessions	10.459		56,536	
Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	10.475		1,674,064	
Cooperative Extension Service	10.500		13,535,763	
<i>Pass-Through From Auburn University</i>	10.500			1,161
<i>Pass-Through From Cornell University</i>	10.500			7,626
<i>Pass-Through From Iowa State University</i>	10.500			13,005
<i>Pass-Through From Kansas State University</i>	10.500			166,461
<i>Pass-Through From Rutgers State University, Newark</i>	10.500			173
<i>Pass-Through From Southern Region Risk Management Education Center</i>	10.500			11,856
<i>Pass-Through From University of Nebraska</i>	10.500			203,165
<i>Pass-Through From Virginia Local Governments</i>	10.550			20,415
Food Donation	10.550			
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557		99,045,867	
<i>Pass-Through From State of North Carolina</i>	10.557			872,718
Child and Adult Care Food Program	10.558		46,592,213	
State Administrative Expenses for Child Nutrition	10.560		3,410,567	
Senior Farmers Market Nutrition Program	10.576		403,121	
Child Nutrition Discretionary Grants Limited Availability	10.579		285,089	
Fresh Fruit and Vegetable Program	10.582		3,771,510	
Forestry Research	10.652		38,840	
Cooperative Forestry Assistance	10.664		4,250,186	
Forest Legacy Program	10.676		1,495,828	
Forest Stewardship Program	10.678		72,995	
Forest Health Protection	10.680		19,047	
Technical Assistance and Training Grants	10.761		28,143	
Rural Business Opportunity Grants	10.773		22,466	
1890 Land Grant Institutions Rural Entrepreneurial Outreach Program	10.856		12,019	
Resource Conservation and Development	10.901		36,311	
Soil and Water Conservation	10.902		132,026	

COMMONWEALTH OF VIRGINIA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2013

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Environmental Quality Incentives Program	10.912		184,900	
<i>Pass-Through From National Fish & Wildlife Foundation</i>	10.912			40,028
Wildlife Habitat Incentive Program	10.914		14,220	
Other Assistance:				
Agricultural Statistics Services	10.000		584	
Agricultural Statistics Services Surveys	10.000		2,309	
Food Distribution - Salvage	10.000		28,624	
Other Assistance	10.000	08-JV-11132424-217	102,210	
<i>Pass-Through From Mississippi State University</i>	10.000	018000.340452.17		20,724
<i>Pass-Through From The Nature Conservancy</i>	10.000	05-10-2012 AGREEMENT		11,873
Total Non-Stimulus			178,137,501	1,687,493
Stimulus (ARRA):				
WIC Grants To States(WGS)	10.578		18,120	
Total Stimulus (ARRA)			18,120	-
Total Excluding Clusters Identified Below			178,155,621	1,687,493
Child Nutrition Cluster:				
School Breakfast Program	10.553		65,412,939	
National School Lunch Program	10.555		238,489,133	
Special Milk Program for Children	10.556		53,283	
Summer Food Service Program for Children	10.559		10,627,055	
Total Child Nutrition Cluster			314,582,410	-
Food Distribution Cluster:				
Emergency Food Assistance Program (Administrative Costs)	10.568		1,301,943	
Emergency Food Assistance Program (Food Commodities)	10.569		10,677,524	
Total Food Distribution Cluster			11,979,467	-
Forest Service Schools and Roads Cluster:				
Schools and Roads - Grants to States	10.665		1,669,934	
Total Forest Service Schools and Roads Cluster:			1,669,934	-
SNAP Cluster:				
Supplemental Nutrition Assistance Program - ARRA	10.551		1,436,818,848	
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561		97,727,428	
Total SNAP Cluster			1,534,546,276	-
Research and Development Cluster:				
Agricultural Research - Basic and Applied Research	10.001		1,550,369	
<i>Pass-Through From North Carolina State University</i>	10.001			478
<i>Pass-Through From University of Rhode Island</i>	10.001			24,598
<i>Pass-Through From West Virginia University</i>	10.001			29,238
Plant and Animal Disease, Pest Control, and Animal Care	10.025		278,265	
Wildlife Services	10.028		2,548	
Federal-State Marketing Improvement Program	10.156		61,254	
Grants for Agricultural Research, Special Research Grants	10.200		1,485,882	
<i>Pass-Through From Alabama A&M University</i>	10.200			4,334
<i>Pass-Through From Alabama Agricultural and Mechanical University</i>	10.200			6,176
<i>Pass-Through From Clemson University</i>	10.200			19,001
<i>Pass-Through From Colorado State University</i>	10.200			1,203
<i>Pass-Through From Cornell University</i>	10.200			11,290
<i>Pass-Through From North Carolina State University</i>	10.200			31,281

COMMONWEALTH OF VIRGINIA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2013

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
<i>Pass-Through From Rutgers State University, Newark</i>	10.200			28,923
<i>Pass-Through From University of Florida</i>	10.200			11,889
<i>Pass-Through From University of Maine</i>	10.200			9,593
Cooperative Forestry Research	10.202		806,673	
Payments to Agricultural Experiment Stations Under the Hatch Act	10.203		4,108,296	
Payments to 1890 Land-Grant Colleges and Tuskegee University	10.205		4,201,105	
Grants for Agricultural Research-Competitive Research Grants	10.206		1,124,453	
<i>Pass-Through From Clemson University</i>	10.206			6,077
Animal Health and Disease Research	10.207		54,681	
Higher Education Graduate Fellowships Grant Program	10.210		95,423	
Sustainable Agriculture Research and Education	10.215			
<i>Pass-Through From Langston University</i>	10.215			28,253
<i>Pass-Through From University of Georgia</i>	10.215			16,348
<i>Pass-Through From University of Kentucky</i>	10.215			23,124
<i>Pass-Through From University of Rhode Island</i>	10.215			7,713
1890 Institution Capacity Building Grants	10.216		787,066	
<i>Pass-Through From Delaware State University</i>	10.216			14,199
<i>Pass-Through From North Carolina Agriculture and Technical</i>	10.216			30,605
<i>Pass-Through From Tennessee State University</i>	10.216			59,184
<i>Pass-Through From University of Maryland</i>	10.216			108,249
Biotechnology Risk Assessment Research-ARRA	10.219		43,911	
Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations	10.250		33,475	
Food Assistance and Nutrition Research Programs	10.253		4,312	
<i>Pass-Through From Old Dominion University Research Foundation</i>	10.253			18,575
Integrated Programs	10.303		294,610	
<i>Pass-Through From North Carolina State University</i>	10.303			14,895
<i>Pass-Through From University of Georgia</i>	10.303			52,610
International Science and Education Grants	10.305		46,822	
Organic Agriculture Research and Extension Initiative	10.307			
<i>Pass-Through From Ohio State University</i>	10.307			3,996
<i>Pass-Through From Rutgers State University, Newark</i>	10.307			88
Specialty Crop Research Initiative	10.309		1,220,194	
<i>Pass-Through From Clemson University</i>	10.309			3,351
<i>Pass-Through From North Carolina State University</i>	10.309			46,461
<i>Pass-Through From University of Wisconsin Madison</i>	10.309			27,773
Agriculture and Food Research Initiative (AFRI)	10.310		4,131,349	
<i>Pass-Through From Cornell University</i>	10.310			6,746
<i>Pass-Through From Iowa State University</i>	10.310			34,357
<i>Pass-Through From Michigan State University</i>	10.310			36,786
<i>Pass-Through From Montclair State University</i>	10.310			4,076
<i>Pass-Through From North Carolina State University</i>	10.310			103,787
<i>Pass-Through From Pennsylvania State University</i>	10.310			768
<i>Pass-Through From Temple University</i>	10.310			21,569
<i>Pass-Through From University of Arkansas Fayetteville</i>	10.310			185,898
<i>Pass-Through From University of California, Davis</i>	10.310			68,830
<i>Pass-Through From University of California, Riverside</i>	10.310			80,201
<i>Pass-Through From University of Florida</i>	10.310			753,516
<i>Pass-Through From University of Maryland</i>	10.310			49,110
<i>Pass-Through From University of Nebraska</i>	10.310			19,615
Beginning Farmer and Rancher Development Program	10.311		380,835	
Cooperative Extension Service	10.500		621,569	
<i>Pass-Through From University of Arkansas Cooperative</i>	10.500			8,385
<i>Pass-Through From Kansas State University</i>	10.500			88,147
Forestry Research	10.652		618,268	
<i>Pass-Through From US Endowment For Forests & Communities</i>	10.652			2,422
Cooperative Forestry Assistance	10.664		34,686	
Urban and Community Forestry Program	10.675		126,484	

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2013

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Forest Health Protection	10.680		798,206	
Wood Education and Resource Center	10.681		148,559	
Norman E. Borlaug International Agricultural Science and Technology Fellowship	10.777		5,200	
Resource Conservation and Development	10.901		25,406	
Soil Survey	10.903		41,390	
Environmental Quality Incentives Program	10.912		68,365	
<i>Pass-Through From Chesapeake Bay Foundation Incorporated</i>	10.912			7,922
<i>Pass-Through From Pennsylvania State University</i>	10.912			37,230
Wildlife Habitat Incentive Program	10.914		105,749	
Agricultural Statistics Reports	10.950		56,373	
Technical Agricultural Assistance	10.960		13,374	
Other Assistance:				
Agricultural Cooperative Agreement	10.000	58-1275-2-348 202658	16,000	
Crop Mapping Support	10.000	AG-3143-P-11-0124 202454	12,394	
Fire GHBC Synthesis Support	10.000	10-JV-11330136-142 202168	31,441	
Fire Mapping and Smoke Detection	10.000	11-JV-11330136-143 202455	29,971	
Other Assistance	10.000	07-JV-11242300-133	5,025	
Other Assistance	10.000	08-JV-11242309-067	5,383	
Other Assistance	10.000	08-JV-11261976-359	16,597	
Other Assistance	10.000	10-2000-0047-CA	88	
Other Assistance	10.000	10-CS-11080821-003	10,489	
Other Assistance	10.000	11-2000-0047-CA	68,315	
Other Assistance	10.000	11-8130-0009-CA	38,032	
Other Assistance	10.000	11-8130-0029-CA	34,332	
Other Assistance	10.000	11-JV-11242305-130	15,141	
Other Assistance	10.000	11-JV-11330140-125	19,764	
Other Assistance	10.000	11-JV-11330143-066	21,486	
Other Assistance	10.000	11-JV-11330143-067	14,533	
Other Assistance	10.000	11-JV-11330152-104	10,625	
Other Assistance	10.000	12-2000-0047-CA	72,360	
Other Assistance	10.000	12-8130-0009-CA	26,792	
Other Assistance	10.000	12-CA-11420004-069	22,900	
Other Assistance	10.000	12-CA-11420004-070	19,979	
Other Assistance	10.000	12-JV-11111133-054	12,000	
Other Assistance	10.000	12-JV-11221636-127	11,500	
Other Assistance	10.000	12-JV-11242303-036	5,595	
Other Assistance	10.000	12-JV-11330143-106	60,421	
Other Assistance	10.000	58-6645-0-108	13,067	
Other Assistance	10.000	AG-3A4-P-11-0068	63,569	
Other Assistance	10.000	AG-3A94-C-10-0007	5,083	
Other Assistance	10.000	AG-3A94-P-12-0062	17,967	
Other Assistance	10.000	PO AG-3A94-P-08-0166	33,842	
Other Assistance	10.000		11,773	
<i>Pass-Through From Canaan Valley Institute Incorporated</i>	10.000	CVI 2010-06		8,477
<i>Pass-Through From Eastern Shore Resource Conservation</i>	10.000	EXECUTED 01/18/11		428
<i>Pass-Through From Mushroom Council</i>	10.000	EXECUTED 5/31/11		28,481
<i>Pass-Through From United Sorghum Check off Program</i>	10.000	CI004-12		29,418
<i>Pass-Through From University of Florida</i>	10.000	1200139946		2,947
<i>Pass-Through From University of Kentucky Research Foundation</i>	10.000	3048107834-12-323		11,376
<i>Pass-Through From University of Tennessee</i>	10.000	8500016538		34
Processing Commodity Data	10.000	58-3000-2-0097 202775	17,924	
			24,119,540	2,230,031
Total Research and Development Cluster				
Total U.S. Department of Agriculture			2,065,053,248	3,917,524

U.S. DEPARTMENT OF COMMERCE

Non-Stimulus:

COMMONWEALTH OF VIRGINIA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2013

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
NOAA Mission-Related Education Awards	11.008		1,976	
<i>Pass-Through From Consortium for Ocean Leadership</i>	11.008			10,841
<i>Pass-Through From Science Museum of Virginia Foundation</i>	11.008			62,004
Economic Development-Technical Assistance	11.303		95,569	
Interjurisdictional Fisheries Act of 1986	11.407		76,172	
Sea Grant Support	11.417		1,196,347	
Coastal Zone Management Administration Awards	11.419		1,619,048	
Coastal Zone Management Estuarine Research Reserves	11.420		349,945	
Unallied Industry Projects	11.452		427,672	
Unallied Management Projects	11.454		1,041,395	
Chesapeake Bay Studies	11.457		916,506	
<i>Pass-Through From Virginia Resources-Use Education Council</i>	11.457			30,642
Habitat Conservation	11.463		149,899	
Unallied Science Program	11.472		810,529	
Atlantic Coastal Fisheries Cooperative Management Act	11.474		238,888	
<i>Pass-Through From Atlantic States Marine Fisheries Commission</i>	11.474			34,698
Public Safety Interoperable Communication Grant Program	11.555		4,336,173	
Manufacturing Extension Partnership	11.611		2,796,003	
<i>Pass-Through From Illinois Manufacturing Extension Center</i>	11.611			186,794
Congressionally-Identified Projects	11.617			
<i>Pass-Through From Vietnam Education Foundation</i>	11.617			28,001
Other Assistance:				
Dispersion Modeling Conference	11.000	G00004575 202356	1,193	
Other Assistance	11.000	EA-133F-13-SE-0122	17,986	
<i>Pass-Through From Addx Corporation</i>	11.000	DOC45PAPT1220007 202811		4,057
<i>Pass-Through From New River Valley Planning District</i>	11.000	01-46-08957		740,855
Total Non-Stimulus			14,075,301	1,097,892
Stimulus (ARRA):				
State Broadband Data and Development Grant Program - ARRA	11.558		1,755,355	
Total Stimulus (ARRA)			1,755,355	-
Total Excluding Clusters Identified Below			15,830,656	1,097,892
Economic Development Cluster:				
Community Trade Adjustment Assistance	11.010		108,375	
<i>Pass-Through From New River Valley Planning District</i>	11.010			57,915
Investments for Public Works and Economic Development Facilities	11.300		1,990,848	
Economic Adjustment Assistance	11.307		18,694,827	
<i>Pass-Through From DC Office of Planning</i>	11.307			31,289
<i>Pass-Through From Hampton Roads Partnership</i>	11.307			50,000
Total Economic Development Cluster			20,794,050	139,204
Research and Development Cluster:				
Non-Stimulus:				
NOAA Mission-Related Education Awards	11.008			
<i>Pass-Through From National Geographic Society</i>	11.008			65,229
Integrated Ocean Observing System (IOOS)	11.012			
<i>Pass-Through From Rutgers, The State University of New Jersey</i>	11.012			54,405
<i>Pass-Through From Southeastern University Research Association</i>	11.012			58,537
Research and Evaluation Program	11.312			
<i>Pass-Through From Island Institute</i>	11.312			16,736

COMMONWEALTH OF VIRGINIA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2013

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Sea Grant Support	11.417		1,003,039	
<i>Pass-Through From Texas A&M University</i>	11.417			23,983
<i>Pass-Through From University of Delaware</i>	11.417			2,106
<i>Pass-Through From University of Maryland</i>	11.417			2,006
<i>Pass-Through From University of Mississippi</i>	11.417			10,000
Coastal Zone Management Administration Awards	11.419		1,109,229	
<i>Pass-Through From Maryland Department of Natural Resources</i>	11.419			23,183
Coastal Zone Management Estuarine Research Reserves	11.420		181,297	
Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	11.427		1,500	
Undersea Research	11.430			
<i>Pass-Through From University of North Carolina at Wilmington</i>	11.430			9,911
Climate and Atmospheric Research	11.431		7,221	
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	11.432			
<i>Pass-Through From Florida Atlantic University</i>	11.432			1,756
<i>Pass-Through From University of Miami</i>	11.432			91,421
Marine Fisheries Initiative	11.433		88,146	
Environmental Sciences, Applications, Data, and Education	11.440		531,592	
<i>Pass-Through From University of Maryland</i>	11.440			128,027
Unallied Industry Projects	11.452		77,958	
Unallied Management Projects	11.454		1,298,207	
<i>Pass-Through From Coonamessett Farm Foundation, Incorporated</i>	11.454			55,303
Cooperative Science and Education Program	11.455		22,546	
Chesapeake Bay Studies	11.457		866,987	
<i>Pass-Through From Chesapeake Research Consortium</i>	11.457			31,505
<i>Pass-Through From Fairfax County Public Schools</i>	11.457			58,148
<i>Pass-Through From University of Maryland Center for Environmental Studies</i>	11.457			22,582
Habitat Conservation	11.463		13,072	
<i>Pass-Through From Chesapeake Bay Foundation</i>	11.463			6,000
<i>Pass-Through From The Nature Conservancy</i>	11.463			22,816
<i>Pass-Through From National Fish and Wildlife Foundation</i>	11.463			45,322
Meteorologic and Hydrologic Modernization Development	11.467			
<i>Pass-Through From University Corporation for Atmospheric Research</i>	11.467			498
Congressionally Identified Awards and Projects	11.469		29,874	
Unallied Science Program	11.472		142,109	
<i>Pass-Through From Commercial Fisheries Research Foundation</i>	11.472			85,325
Coastal Services Center	11.473			
<i>Pass-Through From Gulf of Mexico Alliance</i>	11.473			41,355
Center for Sponsored Coastal Ocean Research-Coastal Ocean Program	11.478		113,950	
<i>Pass-Through From Louisiana State University</i>	11.478			34,505
<i>Pass-Through From University of Rhode Island</i>	11.478			13,667
Measurement and Engineering Research and Standards - ARRA	11.609		856,161	
<i>Pass-Through From Research Foundation of State University of New York at Binghamton</i>	11.609			138,293
Technology Innovation Program (TIP)	11.616			
<i>Pass-Through From Physical Acoustics Corporation</i>	11.616			342,907
Congressionally-Identified Projects	11.617		508,405	
Other Assistance:				
Algorithm Evaluation and Validation	11.000	DG133E10SE3834 202196	29,688	
Land Surface Temperature	11.000	DG133E-09-CN-0156 202087	26,016	
Mapping Community Survey Estimates	11.000	YA1323-12-SE-0387 202748	59,043	
Mapping Data with Information	11.000	YA132310SE0580 202154	4,757	
Other Assistance	11.000	GE133F10SE3588	4,428	
<i>Pass-Through From Acellent Technologies Incorporated</i>	11.000	AGRMT DTD 3/1/10		1,936
<i>Pass-Through From Riverside Technology, Incorporated</i>	11.000	DG133W-03-CQ-0021 202491		35,153
Satellite Reprocessing	11.000	DG133E11SE1987 202422	85,236	
Soil Moisture Development	11.000	DG-133E-12-SE-1172 202704	68,014	
Surface and Atmospheric Variables	11.000	DG-133E-12-SE-2054 202741	21,668	
Total Non-Stimulus			7,150,143	1,422,615

COMMONWEALTH OF VIRGINIA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2013

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Stimulus (ARRA):				
Habitat Conservation	11.463			
<i>Pass-Through From The Nature Conservancy</i>	11.463			265
Measurement and Engineering Research and Standards - ARRA	11.609		484,692	
Total Stimulus (ARRA)			484,692	265
Total Research and Development Cluster			7,634,835	1,422,880
Total U.S. Department of Commerce			44,259,541	2,659,976
U.S. DEPARTMENT OF DEFENSE				
Non-Stimulus:				
Procurement Technical Assistance For Business Firms	12.002		270,204	
Payments to States in Lieu of Real Estate Taxes	12.112		32,252	
State Memorandum of Agreement Program for the Reimbursement of Technical Services	12.113		772,032	
Electronic Absentee Systems for Elections	12.217		1,140,804	
Basic and Applied Scientific Research	12.300		58,096	
<i>Pass-Through From The Regents of The University of Michigan</i>	12.300			552,984
Navy Command, Control, Communications, Computers, Intelligence, Surveillance, and Reconnaissance	12.335			
<i>Pass-Through From Creare</i>	12.335			88,654
ROTC Language and Culture Training Grants	12.357			
<i>Pass-Through From Institute of International Education</i>	12.357			464,667
National Guard Military Operations and Maintenance (O&M) Projects - ARRA	12.401		44,531,666	
National Guard Challenge Program	12.404		3,983,822	
Basic Scientific Research - ARRA	12.431		15,814	
<i>Pass-Through From Institute of International Education</i>	12.431			114,437
National Flagship Language Program Grants to U.S. Institutions of Higher Education	12.550			
<i>Pass-Through From Virginia Military Institute Research Labs</i>	12.550			27,260
National Security Education Program David L. Boren Fellowships	12.552			
<i>Pass-Through From Institute of International Education</i>	12.552			116,982
Special Assistance	12.600		161,754	
Community Economic Adjustment Assistance for Establishment, Expansion, Realignment, or Closure of a Military Installation	12.607		1,947,858	
Basic, Applied, and Advanced Research in Science and Engineering - ARRA	12.630		11,603,595	
<i>Pass-Through From Brandeis University</i>	12.630			29,093
Language Grant Program	12.900		273,810	
<i>Pass-Through From University of Maryland</i>	12.900			367,163
Information Security Grant Program	12.902		342,679	
Other Assistance:				
Acquisition Life Cycle Training	12.000	13-SP270-001 209789	9,720	
Auditor Certificate Training	12.000	41100-044-0000078538 209822	2,081	
Big Data Lecture Series	12.000	2007-1056810-014 209806	80,208	
Communications for the Facility Manager	12.000	CT13VN-C278-0009-PO0000498875 209798	7,602	
Compliance for Facility Managers	12.000	G00693761 209802	1,916	
Emergency Preparedness for Facility Managers	12.000	W91QF7-10-T-0220 209804	2,448	
Facility Management	12.000	CT12VN-B3825-0035 209812	41	
Facility Manager Training	12.000	CT12VN-B3825-0036 209811	6,859	
Financial Management Training	12.000	CT13VN-C278-0002 209803	6,167	
Financial Manager Training	12.000	CT13VN-C278-011/PO0000498867 209796	5,936	
Human Resources Management	12.000	Agreement 4/27/12 209813	16,282	
Lease Management Training	12.000	CT13VN-C278-PO0000498871 209793	5,923	
OBLIGATION NUMBER	12.000	IPA-DR BRAN	14,915	
Other Assistance	12.000	CT12VN-C278-0043 209807	8,982	

COMMONWEALTH OF VIRGINIA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2013

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Other Assistance	12.000	N66596-10-IPA-0006 (CASALI)	30,397	
<i>Pass-Through From Analytic Services, Incorporated</i>	12.000	101718 202849		32,483
<i>Pass-Through From Analytic Services, Incorporated</i>	12.000	101882 202861		21,565
<i>Pass-Through From Analytic Services, Incorporated</i>	12.000	W9113M-10-C0071 202443		13,929
<i>Pass-Through From Auburn University</i>	12.000	13_BGCA-ARMY-VT		125,420
<i>Pass-Through From BAE Systems Advanced Technology, Incorporated</i>	12.000	W9113M-12-C-0066 202859		65,511
<i>Pass-Through From Battelle Memorial Institute</i>	12.000	N62473-08-D-8824 Order 0011 202124		57,012
<i>Pass-Through From Battelle Memorial Institute</i>	12.000	US001-0000263564 202315		5,715
<i>Pass-Through From Booz Allen Hamilton</i>	12.000	102675SBOX 202913		6,291
<i>Pass-Through From Chenega Technology Services Corporation</i>	12.000	2396.01 201955		29,216
<i>Pass-Through From Chenega Technology Services Corporation</i>	12.000	2421-11-GMU 202557		168,280
<i>Pass-Through From Computer Sciences Corporation</i>	12.000	S2012619 202483		55,267
<i>Pass-Through From Global Resource Solutions, Incorporated</i>	12.000	BAONBS23-002 202045		62,252
<i>Pass-Through From Group W, Incorporated</i>	12.000	M00264-12-D-0007 202898		58,232
<i>Pass-Through From Lockheed-Martin</i>	12.000	N00039-08-C-0047 202541		24,177
<i>Pass-Through From Northrop-Grumman</i>	12.000	7500112970 202922		49,536
<i>Pass-Through From Northrop-Grumman</i>	12.000	ABC123456 202578		6,964
<i>Pass-Through From QED (Quod Erat Demonstrandum)Systems, Incorporated</i>	12.000	MKT120026 202623		59,670
<i>Pass-Through From Raytheon Systems</i>	12.000	4400461261 202679		35,000
<i>Pass-Through From Raytheon Systems</i>	12.000	HM0177-11-D-0015 202701		152,847
<i>Pass-Through From Science Applications International, Incorporated</i>	12.000	10128985 202815		118,444
<i>Pass-Through From Science Applications International, Incorporated</i>	12.000	10131080 202827		17,027
<i>Pass-Through From Science Applications International, Incorporated</i>	12.000	10133410 202868		11,826
<i>Pass-Through From Science Applications International, Incorporated</i>	12.000	10134145 202869		45,506
<i>Pass-Through From Science Applications International, Incorporated</i>	12.000	10136534 202887		7,493
<i>Pass-Through From Science Applications International, Incorporated</i>	12.000	HM0177-11-D-0004 202655		35,146
<i>Pass-Through From Science Applications International, Incorporated</i>	12.000	HM0177-11-D0005 202621		37,729
<i>Pass-Through From Tasc, Incorporated (The Analytical Sciences Corporation)</i>	12.000	0002534 202539		216,992
Principles of Facility Management	12.000	CT13VN-C278-0008-PO0000498877 209799	6,856	
Procurement Technical Assistance	12.000	SP4800-12-2-1241 202688	420,101	
Procurement Technical Assistance	12.000	SP4800-11-2-1141 202408	34,298	
Real Estate and Lease Management Training	12.000	CT13VN-C278-0006-PO0000498879 209797	6,319	
Real Estate and Lease Management Training	12.000	W91QF7-12P-0037 209805	1,850	
Real-Time Social Media Exploitation	12.000	N41756-13-C-3019	167,464	
Systems Engineering for Rapid Acquisition	12.000	G0079465 202814	17,622	
Washington Headquarters Services	12.000	Agreement 6/13/12 209808	1,400	
Total Excluding Clusters Identified Below			65,989,773	3,280,770
Research and Development Cluster:				
Aquatic Plant Control	12.100		13,868	
<i>Pass-Through From Creare Incorporated</i>	12.100			39,999
Flood Control Projects	12.106			
<i>Pass-Through From FFEB JV, Limited Liability Company</i>	12.106			43,658
Collaborative Research and Development	12.114			
<i>Pass-Through From EA Engineering, Science and Technology, Incorporated</i>	12.114			59,306
Basic and Applied Scientific Research	12.300		21,867,694	
<i>Pass-Through From Aerospace Testing Alliance</i>	12.300			90,838
<i>Pass-Through From Alion Science Technology Corporation</i>	12.300			1,748
<i>Pass-Through From Astro Terra Corporation</i>	12.300			23,663
<i>Pass-Through From AVID Limited Liability Company</i>	12.300			13,101
<i>Pass-Through From BAE Systems NA, Incorporated</i>	12.300			100,094
<i>Pass-Through From Barron Associates Incorporated</i>	12.300			7,144
<i>Pass-Through From Berrie Hill Research Corporation</i>	12.300			18,023
<i>Pass-Through From Boeing Company</i>	12.300			7,263
<i>Pass-Through From Booz Allen & Hamilton</i>	12.300			218,460
<i>Pass-Through From DDL OMNI Engineering Limited Liability Company</i>	12.300			36,781

COMMONWEALTH OF VIRGINIA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2013

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
<i>Pass-Through From Doty Consulting</i>	12.300			85
<i>Pass-Through From Entegriion Incorporated</i>	12.300			559,771
<i>Pass-Through From Excet Incorporated</i>	12.300			5,352
<i>Pass-Through From Harmonia Incorporated</i>	12.300			98,976
<i>Pass-Through From Huntington Ingalls Industries</i>	12.300			22,069
<i>Pass-Through From ITT Industries, Incorporated</i>	12.300			1,546
<i>Pass-Through From Joseph W Jones Ecological Research</i>	12.300			111,655
<i>Pass-Through From MacAulay-Brown Incorporated</i>	12.300			103,757
<i>Pass-Through From microXact Incorporated</i>	12.300			3,445
<i>Pass-Through From NanoSonic Incorporated</i>	12.300			6,661
<i>Pass-Through From Pennsylvania State University</i>	12.300			21,580
<i>Pass-Through From Pratt & Whitney Corporation</i>	12.300			134,662
<i>Pass-Through From ProvenRobots.com Incorporated</i>	12.300			7,840
<i>Pass-Through From RMIT University</i>	12.300			103,258
<i>Pass-Through From Science Applications International</i>	12.300			117,040
<i>Pass-Through From Shared Spectrum Company</i>	12.300			62,342
<i>Pass-Through From Simpson Weather Associates, Incorporated</i>	12.300			26,458
<i>Pass-Through From Syracuse University</i>	12.300			57,709
<i>Pass-Through From Taras Research Limited Liability Company</i>	12.300			6,022
<i>Pass-Through From Techulon Incorporated</i>	12.300			19,000
<i>Pass-Through From The Johns Hopkins University</i>	12.300			85,512
<i>Pass-Through From The Regents Of The University Of Michigan</i>	12.300			86,137
<i>Pass-Through From Universal Technology Corporation</i>	12.300			124,467
<i>Pass-Through From University of California, San Diego</i>	12.300			50,745
<i>Pass-Through From University of California, Santa Barbara</i>	12.300			125,573
<i>Pass-Through From University of Michigan - Ann Arbor</i>	12.300			100,959
<i>Pass-Through From University of New Mexico</i>	12.300			28,308
<i>Pass-Through From University of Notre Dame</i>	12.300			74,367
<i>Pass-Through From University of Tennessee</i>	12.300			39,035
Basic Scientific Research - Combating Weapons of Mass Destruction	12.351		2,998,344	
<i>Pass-Through From University of Maryland</i>	12.351			47,738
Military Medical Research and Development	12.420		13,324,802	
<i>Pass-Through From Archinonetics Limited Liability Company</i>	12.420			85,598
<i>Pass-Through From Avita Medical Limited Liability Company</i>	12.420			20,195
<i>Pass-Through From Case Western Reserve University</i>	12.420			188,437
<i>Pass-Through From Christopher and Dana Reeve Foundation</i>	12.420			144,530
<i>Pass-Through From Empirical Technologies Corporation</i>	12.420			19,553
<i>Pass-Through From HemCon Medical Technologies, Incorporated</i>	12.420			9,975
<i>Pass-Through From Henry Jackson Foundation</i>	12.420			75,255
<i>Pass-Through From IASIS Molecular Sciences, Limited Liability Company</i>	12.420			178,049
<i>Pass-Through From Keranetics</i>	12.420			123,436
<i>Pass-Through From Laureate Institute for Brain Research</i>	12.420			46,323
<i>Pass-Through From Luna Innovations, Incorporated</i>	12.420			82,800
<i>Pass-Through From McGuire Research Institute</i>	12.420			8,972
<i>Pass-Through From Michigan State University</i>	12.420			4,728
<i>Pass-Through From Rutgers, The State University of New Jersey</i>	12.420			49,898
<i>Pass-Through From The Geneva Foundation</i>	12.420			308,557
<i>Pass-Through From University of Cincinnati</i>	12.420			15,955
<i>Pass-Through From University of Colorado</i>	12.420			37,258
<i>Pass-Through From University of Pittsburgh</i>	12.420			351,527
<i>Pass-Through From University of Texas Health Science Center at San Antonio</i>	12.420			33,814
<i>Pass-Through From University of Washington</i>	12.420			161,279
<i>Pass-Through From Veterans Affairs Foundation Detroit</i>	12.420			46,554
<i>Pass-Through From Henry M. Jackson Foundation for the Advancement of Military Medicine</i>	12.420			434,150
Basic Scientific Research - ARRA	12.431		4,904,077	
<i>Pass-Through From Carnegie Mellon University</i>	12.431			36,350

COMMONWEALTH OF VIRGINIA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2013

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
<i>Pass-Through From Cornell University</i>	12.431			144,375
<i>Pass-Through From Pennsylvania State University</i>	12.431			155,780
<i>Pass-Through From Princeton University</i>	12.431			42,464
<i>Pass-Through From The University of Texas at Austin</i>	12.431			35,258
<i>Pass-Through From University of California, Santa Barbara</i>	12.431			68,208
<i>Pass-Through From University of Missouri</i>	12.431			5,376
<i>Pass-Through From University of Pennsylvania</i>	12.431			122,402
<i>Pass-Through From University of South Carolina</i>	12.431			19,228
<i>Pass-Through From University of Texas at Austin</i>	12.431			101,772
<i>Pass-Through From University of Washington</i>	12.431			84,156
Community Economic Adjustment Assistance for Advance Planning and Economic Diversification	12.614		744,948	
Basic, Applied, and Advanced Research in Science and Engineering - ARRA	12.630		646,867	
<i>Pass-Through From Bowie State University</i>	12.630			53,622
<i>Pass-Through From University of Missouri Columbia</i>	12.630			19,251
<i>Pass-Through From University of Southern Mississippi</i>	12.630			13,834
<i>Pass-Through From University of Colorado</i>	12.630			40,343
Uniformed Services University Medical Research Projects	12.750			
<i>Pass-Through From Henry M. Jackson Foundation</i>	12.750			386,600
Air Force Defense Research Sciences Program	12.800		8,828,883	
<i>Pass-Through From Carnegie Mellon University</i>	12.800			6,369
<i>Pass-Through From microXact Incorporated</i>	12.800			39,302
<i>Pass-Through From National Institute of Aerospace</i>	12.800			39,110
<i>Pass-Through From Ohio Aerospace Institute</i>	12.800			24,179
<i>Pass-Through From Prime Photonics Incorporated</i>	12.800			30,039
<i>Pass-Through From Purdue University</i>	12.800			46,753
<i>Pass-Through From Texas A&M University</i>	12.800			150,083
<i>Pass-Through From University of Arizona</i>	12.800			42,935
<i>Pass-Through From University of California at Berkeley</i>	12.800			53,142
<i>Pass-Through From University of New Mexico</i>	12.800			4,716
<i>Pass-Through From University of Pittsburgh</i>	12.800			35,667
<i>Pass-Through From University of Texas Health Science Center at San Antonio</i>	12.800			36,897
<i>Pass-Through From University of Utah</i>	12.800			283,832
<i>Pass-Through From Vanderbilt University</i>	12.800			128,920
<i>Pass-Through From Virginia Tech Applied Research Corporation</i>	12.800			7,914
<i>Pass-Through From Wright State University</i>	12.800			3,315
<i>Pass-Through From Yale University</i>	12.800			60,915
Mathematical Sciences Grants Program	12.901		57,795	
Information Security Grant Program	12.902		176,919	
Research and Technology Development	12.910		7,366,544	
<i>Pass-Through From Arizona State University</i>	12.910			25,714
<i>Pass-Through From Fibertek, Incorporated</i>	12.910			17,806
<i>Pass-Through From Johns Hopkins University</i>	12.910			35,462
<i>Pass-Through From Stanford University</i>	12.910			242,015
<i>Pass-Through From Strategic Analysis Incorporated</i>	12.910			703,926
<i>Pass-Through From University of California, San Diego</i>	12.910			52,324
<i>Pass-Through From University of California, Santa Barbara</i>	12.910			45,715
<i>Pass-Through From University of Southern California</i>	12.910			35,708
Other Assistance:				
Alloy Modeling	12.000	W911QX-11-P-0187 202360	21,643	
Coupling Finite Element Flow	12.000	HDTRA1-08-C-0017 201578	5,174	
Decision Making in the Absence of Data	12.000	2010-1043907-000 202081	136,107	
Detection of Geospatial Stressing Factors	12.000	W9132V-12-C-0004 202792	12,090	
Enterprise-Level Attack Graph Analysis	12.000	FA8750-12-C-0226 202736	453,724	
Feature Ontology Alignment	12.000	HM0177-12-P-0019 202604	82,417	
High Performance Computing	12.000	N00173-10-C-2047 202657	65,200	
Intergovernmental Personnel Act Agreement Duplantier	12.000	202776	133,272	
Intergovernmental Personnel Act Agreement Elder	12.000	202673	41,134	

COMMONWEALTH OF VIRGINIA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2013

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Intergovernmental Personnel Act Agreement Greanya	12.000	202606	214,678	
Intergovernmental Personnel Act Agreement Kicklighter	12.000	202395	283,496	
Intergovernmental Personnel Act Agreement McBride	12.000	202762	34,816	
Intergovernmental Personnel Act Agreement Nielsen	12.000	202285	83,325	
IPA for Georgios Christopolous	12.000		13,066	
IPA for Katherine McCurry	12.000		41,640	
IPA for Robert McNamara	12.000		86,020	
Massive Spatiotemporal Datasets	12.000	W9132V-12-C-0006 202843	1,898	
Multimodal Short Sea Freight	12.000	DTOS59-10-H-00004 201969	8	
Neo-Geographic Information	12.000	W9132V-11-P-0011 202369	55,904	
Other Assistance	12.000	FA5209-11-P-0229	24,324	
Other Assistance	12.000	FA9550-11-1-0313	150,144	
Other Assistance	12.000	H98230-07-C-0418	5,180	
Other Assistance	12.000	HDTRA 1-11-D-0016/0003	107,105	
Other Assistance	12.000	HDTRA1-11-D-0016/0002	951,678	
Other Assistance	12.000	HDTRA-11-D-0016/0001	2,602,485	
Other Assistance	12.000	HHM402-12-1-0012	195,513	
Other Assistance	12.000	IPA AGREEMENT DATED 7-11-11	3,602	
Other Assistance	12.000	IPAA97-11UVIRG1805	194,170	
Other Assistance	12.000	MISC11DT627MAT	275,973	
Other Assistance	12.000	N00167-13-P-0006	552	
Other Assistance	12.000	N00178-09-C-3013	19,539	
Other Assistance	12.000	N00178-09-D-3017 DO 11	978	
Other Assistance	12.000	N00178-09-D-3017/0021	13,628	
Other Assistance	12.000	N00178-09-D-3017/0022	49,408	
Other Assistance	12.000	N00178-09-D-3017/0023	1,051,438	
Other Assistance	12.000	N00178-09-D-3017-0017	219,016	
Other Assistance	12.000	N00178-09-D3017-0018	36,407	
Other Assistance	12.000	N00178-09-D-3017-0019	182,967	
Other Assistance	12.000	N00178-10-C-3023	21,630	
Other Assistance	12.000	N00244-11-P-2026, MOD P00001	33,546	
Other Assistance	12.000	N62306-12-P-2007	9,071	
Other Assistance	12.000	N62306-12-P-3006	14,313	
Other Assistance	12.000	SP4701-08-D-0017	2,010	
Other Assistance	12.000	US GOVT (07-C-0378)	1,754,464	
Other Assistance	12.000	W81XWH-11-2-0187	459,365	
Other Assistance	12.000	W912HQ-10-C-0029	45,692	
Other Assistance	12.000	W9132T-10-2-0018	77,759	
Other Assistance	12.000	W9132T-11-2-0017	23,838	
Other Assistance	12.000	W9132T-11-2-0036	215,715	
Other Assistance	12.000	W913E5-09-C-0006	922	
Over-the-Horizon Vessel Tracking	12.000	N00178-10-C-3023	34,495	
<i>Pass-Through From Alion Science and Technology Corporation</i>	12.000	1122253 202612		80,346
<i>Pass-Through From Alion Science and Technology Corporation</i>	12.000	FA1500-10-D-001 202608		156,504
<i>Pass-Through From Alion Science and Technology Corporation</i>	12.000	SPO700-99-D0301- 202799		168,764
<i>Pass-Through From Aptima, Incorporated</i>	12.000	W5J9CQ-11D-0004202636		3,417
<i>Pass-Through From AVID Limited Liability Company</i>	12.000	AVIDW15QKN120C0108VT		21,100
<i>Pass-Through From Carnegie Mellon University</i>	12.000	FA8721-05-C0003 202568		19,939
<i>Pass-Through From Carnegie Mellon University</i>	12.000	FA9550-08-1-0356 201596		175,752
<i>Pass-Through From Cellular Materials International</i>	12.000	PO #BB110805A		2,179
<i>Pass-Through From Ceres Nanosciences, Incorporated</i>	12.000	D12PC00036 202894		18,072
<i>Pass-Through From Ceres Nanosciences, Incorporated</i>	12.000	HR0011-12-9-0016 202800		41,989
<i>Pass-Through From Columbia University</i>	12.000	FA8650-10-C-7024 202132		426,589
<i>Pass-Through From Columbia University</i>	12.000	FA8650-11-C-7190 202527		309,463
<i>Pass-Through From Cortana Corporation</i>	12.000	SUBCONTRACT NUMBER 13-01		18,975
<i>Pass-Through From Cycorp, Incorporated</i>	12.000	HQ0147-12-C-081 202627		33,296
<i>Pass-Through From Duke University</i>	12.000	W81XWH-09-1-0063 201773		6,336

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2013

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Pass-Through From Echo Ridge Limited Liability Company	12.000	12-001 202652		31,909
Pass-Through From General Dynamics Information Technology	12.000	F5702-11-04-SC10-01		95,568
Pass-Through From Geneva Foundation	12.000	W81XWH-11-0126 202871		5,871
Pass-Through From Global Engineering & Materials Incorporated	12.000	AGRMT DTD 9/18/12		30,080
Pass-Through From Global Resource Solutions, Incorporated	12.000	BAONBS23-001 202909		23,765
Pass-Through From Henry M. Jackson Foundation	12.000	HU0001-09-2-0004 202126		6,112
Pass-Through From Henry M. Jackson Foundation	12.000	HU001-09-2-0004 202030		7,030
Pass-Through From HRL (Hughes Research) Laboratories	12.000	8036-801887-BS 202318		97,779
Pass-Through From Huntington Ingalls Industries	12.000	PO 4500380496		13,758
Pass-Through From Impact Technologies Limited Liability Company	12.000	S1281C		9,897
Pass-Through From Integrated Systems Solutions Incorporated	12.000	PO# 100342		2,361
Pass-Through From Invincea Labs	12.000	FA8750-10-C-0169 202103		281,392
Pass-Through From Johns Hopkins University	12.000	108582 202719		42,223
Pass-Through From Johns Hopkins University	12.000	2012-12050800010 202923		22,826
Pass-Through From Johns Hopkins University	12.000	TO 106035		54,815
Pass-Through From Joint Venture Of Yulista Management	12.000	PO A11S000069		249,946
Pass-Through From Lockheed Martin Enterprise Business Services	12.000	4100518489		184,948
Pass-Through From Logistics Management Institute	12.000	2009-1057424 202663		75,815
Pass-Through From Loyalist College of Applied Arts and Technology	12.000	G00755652 202469		15,285
Pass-Through From Luna Innovations Incorporated	12.000	2946-NVY-1T/VT		26,891
Pass-Through From Luna Innovations Incorporated	12.000	SUBCON 2717-AFR-1T/VT		268
Pass-Through From ManTech International Corporation	12.000	34056-21 202536		3,126
Pass-Through From Massachusetts Institute of Technology	12.000	LTR NO. 16-S-12-0682		173,654
Pass-Through From McQ, Incorporated	12.000	002308 202593		14,520
Pass-Through From McQ, Incorporated	12.000	003154 202901		8,534
Pass-Through From McQ, Incorporated	12.000	M67854-12-C-6538 202686		4,978
Pass-Through From NanoSonic Incorporated	12.000	442049		6,824
Pass-Through From NanoSonic Incorporated	12.000	NANO# A-0090		133,372
Pass-Through From National Boys & Girls Clubs Headquarters	12.000	AGMT DTD 09/28/12		81,800
Pass-Through From National Security Innovations, Incorporated	12.000	W913E5-12-C-0014 202599		171,563
Pass-Through From Northrop-Grumman	12.000	FA8750-07-D-0027 202824		108,664
Pass-Through From Object Video, Incorporated	12.000	FA8650-12-C-7212 202616		174,567
Pass-Through From Parabon NanoLabs, Incorporated	12.000	W911SR-13-C-0019 202886		20,152
Pass-Through From Passive Sensors Unlimited	12.000	RES AGRMT DTD 8/25/10		21,541
Pass-Through From Perceptronics Solutions, Incorporated	12.000	FA-8650-11-C-62224 202837		14,874
Pass-Through From Prime Photonics Limited Company	12.000	ARM-02-201-TO-003		29,128
Pass-Through From Prime Photonics Limited Company	12.000	NAV 02-307-TO-002		48,896
Pass-Through From Quanterion Solutions, Incorporated	12.000	FA1500-10-0001 202893		14,752
Pass-Through From Quanterion Solutions, Incorporated	12.000	FA8075-12-D-0001 202690		10,982
Pass-Through From Research Triangle Institute	12.000	TO#3-312-0123589 WO T-4		1,361
Pass-Through From RNET Technologies, Incorporated	12.000	FA8650-10-D1750 202643		13,609
Pass-Through From Royal Melbourne Institute of Technology University	12.000	N00014-12-0248		46,140
Pass-Through From SA Photonics Limited Liability Company	12.000	7112-VT1111		768
Pass-Through From Science Applications International	12.000	P010134086		23,909
Pass-Through From Science Applications International	12.000	SUBCONT NO. P010115529		44,711
Pass-Through From Science Applications International, Incorporated	12.000	10088816 202386		59,260
Pass-Through From Science Applications International, Incorporated	12.000	10097107 202517		56,664
Pass-Through From Science Applications International, Incorporated	12.000	DTRA01-03-D-0017 DO56 202607		214,743
Pass-Through From Science Applications International, Incorporated	12.000	P01018242 202925		2,452
Pass-Through From Service Disabled Contracting Group, Incorporated	12.000			33,384
Pass-Through From Sikorsky Aircraft Corporation	12.000	S1538A		112,447
Pass-Through From SMD Corporation	12.000	AGREEMENT SIGNED 6/18/12		153,500
Pass-Through From Southwest Research Institute	12.000	USACE - W912HQ-08-C-0043		107,512
Pass-Through From Tetra Tech Incorporated	12.000	NAVFAC-PO1077188		54,340
Pass-Through From Theta Tech Limited Liability Company	12.000	I1889		159,589
Pass-Through From TORC Robotics Limited Liability Company	12.000	AFR 03-101/VT-01		64,867
Pass-Through From Trideum Corporation	12.000	W15P7T-06-D-E402 202883		4,320

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2013

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
<i>Pass-Through From UES, Incorporated</i>	12.000	FA8650-09-D-5037-0006 202180		42,746
<i>Pass-Through From University of Michigan - Ann Arbor</i>	12.000	3000685438		55,486
<i>Pass-Through From University of Michigan - Ann Arbor</i>	12.000	3000685438 AMENDMENT # 3		30,313
<i>Pass-Through From Vectare Limited Liability Company</i>	12.000	1059-00 205656		102,795
<i>Pass-Through From Vectare Limited Liability Company</i>	12.000	1071-00-REV B 202820		50,840
<i>Pass-Through From Vectare Limited Liability Company</i>	12.000	1074-00 202852		7,363
<i>Pass-Through From Vectare Limited Liability Company</i>	12.000	G00565653 202214		60,581
<i>Pass-Through From Ventura Solutions</i>	12.000	PO: 1044-10/ TTO 6		112,339
<i>Pass-Through From Zel Technologies Limited Liability Company</i>	12.000	187E-000 202956		6,508
Phosphoproteomic Profiling	12.000	W81XWH-11-P-0310 202354	107,157	
Scenarios for Situational Awareness	12.000	W9132V-09-C-0007 201718	43,314	
Situational Strength Process Model	12.000	W5J9CQ-12-C-0036 202785	120,194	
Structure of Spatiotemporal Neighborhoods	12.000	W9132V-12-C-0003 202784	736	
Translational Peptide Research	12.000	HDTRA1-12-C-0039 202590	1,401,657	
User Interface Improvement Roadmap	12.000	2012-12060500007 202714	98,041	
Total Non-Stimulus			73,244,379	14,226,501
Stimulus (ARRA):				
Basic and Applied Scientific Research	12.300		12,780	
Total Stimulus (ARRA)			12,780	-
Total Research and Development Cluster			73,257,159	14,226,501
Total U.S. Department of Defense			139,246,932	17,507,271
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Non-Stimulus:				
Emergency Shelter Grants Program	14.231		3,076,712	
Supportive Housing Program	14.235		64,516	
HOME Investment Partnerships Program	14.239		8,788,814	
Housing Opportunities for Persons with AIDS	14.241		689,132	
<i>Pass-Through From City of Richmond</i>	14.241			16,354
Fair Housing Assistance Program-State and Local	14.401		310,234	
Historically Black Colleges and Universities Program	14.520		240,040	
Other Assistance:				
<i>Pass-Through From New River Valley Planning District</i>	14.000	AGREEMENT DATED 8/15/11		35,460
<i>Pass-Through From New River Valley Planning District</i>	14.000	EXECUTED 7/6/2011		41,637
Total Excluding Clusters Identified Below			13,169,448	93,451
CDBG Entitlement Grants Cluster:				
Non-Stimulus:				
Community Development Block Grants/Entitlement Grants	14.218			
<i>Pass-Through From City of Richmond</i>	14.218			81,139
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228		27,690,748	
Total Non-Stimulus			27,690,748	81,139
Stimulus (ARRA):				
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.255		4,637	
Total Stimulus (ARRA)			4,637	-
Total CDBG State Administered CDBG Cluster			27,695,385	81,139

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2013

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Research and Development Cluster:				
Transformation Initiative Research Grants; Sustainable Community Research Grant Program	14.523		193,302	
Other Assistance:				
<i>Pass-Through From German Marshall Fund of the United States</i>	14.000	AGREEMENT DATED 6/6/12		54,759
<i>Pass-Through From New River Valley Planning District</i>	14.000	AGREEMENT DATED 12/20/11		3,174
<i>Pass-Through From Roanoke Valley-Alleghany Highlands</i>	14.000	VARIP-0037-10		21,530
<i>Pass-Through From University of Cincinnati</i>	14.000	006863		83
Total Research and Development Cluster			193,302	79,546
Total U.S. Department of Housing and Urban Development			41,058,135	254,136
U.S. DEPARTMENT OF THE INTERIOR				
Non-Stimulus:				
Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	15.250		3,555,600	
Abandoned Mine Land Reclamation (AMLR) Program	15.252		7,879,897	
Minerals Management Service (MMS) Environmental Studies Program (ESP)	15.423		45,000	
Fish and Wildlife Management Assistance	15.608		63,308	
Coastal Wetlands Planning, Protection and Restoration Act	15.614		1,906,000	
Cooperative Endangered Species Conservation Fund	15.615		131,462	
Clean Vessel Act	15.616		296,771	
Sportfishing and Boating Safety Act	15.622		243,634	
Enhanced Hunter Education and Safety Program	15.626		231,136	
Landowner Incentive Program	15.633		378,007	
State Wildlife Grants	15.634		1,682,679	
Endangered Species Conservation - Recovery Implementation Funds	15.657		25,000	
National Resource Damage Assessment, Restoration, and Implementation	15.658		84,581	
National Fish and Wildlife Foundation	15.663			
<i>Pass-Through From National Fish & Wildlife Foundation</i>	15.663			735
U.S. Geological Survey- Research and Data Collection	15.808		5,060	
National Cooperative Geologic Mapping Program	15.810		6,402	
National Geological and Geophysical Data Preservation Program	15.814		28,946	
Energy Cooperatives to Support the National Coal Resources Data System (NCRDS)	15.819		15,031	
Historic Preservation Fund Grants-In-Aid	15.904		1,025,346	
Outdoor Recreation-Acquisition, Development and Planning	15.916		137,296	
Rivers, Trails and Conservation Assistance	15.921		34	
American Battlefield Protection - ARRA	15.926		1,640,936	
Chesapeake Bay Gateways Network	15.930		26,269	
Conservation Activities by Youth Service Organizations - ARRA	15.931		40,250	
Cooperative Research and Training Programs – Resources of the National Park System	15.945		82,573	
Upper Mississippi River System Long Term Resource Monitoring Program	15.978		4,161	
Other Assistance:				
Content Development for Virtual Exhibit	15.000	P13AC00298 202957	1,145	
Total Excluding Clusters Identified Below			19,536,524	735
Fish and Wildlife Cluster:				
Sport Fish Restoration Program	15.605		5,811,561	
Wildlife Restoration and Basic Hunter Education	15.611		7,164,222	
Total Fish and Wildlife Cluster			12,975,783	-
Research and Development Cluster:				
Applied Science Program Cooperative Agreements Related to Coal Mining Reclamation	15.255		174,767	
Minerals Management Service (MMS) Environmental Studies Program (ESP)	15.423			
<i>Pass-Through From Rutgers, The State University of New Jersey</i>	15.423			37,141
Fish and Wildlife Management Assistance	15.608		18,567	
<i>Pass-Through From Maryland Sea Grant College</i>	15.608			10,903
Coastal Program	15.630		1,067	
Partners for Fish and Wildlife	15.631		4,794	

COMMONWEALTH OF VIRGINIA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2013

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
State Wildlife Grants	15.634			
<i>Pass-Through From Research Foundation of State University of New York</i>	15.634			(4,910)
<i>Pass-Through From Wildlife Management Institute</i>	15.634			15,078
Migratory Bird Joint Ventures	15.637		10,307	
<i>Pass-Through From American Bird Conservancy</i>	15.637			56,650
<i>Pass-Through From Appalachian Mountains Joint Venture</i>	15.637			3,454
Challenge Cost Share	15.642		2,467	
Research Grants (Generic)	15.650		713,148	
<i>Pass-Through From University of California, at Santa Cruz</i>	15.650			515
<i>Pass-Through From University of Central Florida</i>	15.650			15,192
Migratory Bird Monitoring, Assessment and Conservation	15.655		44,959	
<i>Pass-Through From American Bird Conservancy</i>	15.655			17,132
<i>Pass-Through From Unistar Nuclear Energy</i>	15.655			42,659
Recovery Act Funds - Habitat Enhancement, Restoration, and Improvement	15.656		1,730	
Endangered Species Conservation - Recovery Implementation Funds	15.657		30,449	
National Resource Damage Assessment, Restoration, and Implementation	15.658		153,516	
Fish and Wildlife Coordination and Assistance Programs	15.664		68,882	
<i>Pass-Through From Wildlife Management Institute</i>	15.664			35,853
National Wetlands Inventory	15.665		9,052	
Cooperative Landscape Conservation	15.669			
<i>Pass-Through From Arctic Landscape Conservation Cooperative</i>	15.669			33,211
Assistance to State Water Resources Research Institutes	15.805		182,769	
<i>Pass-Through From Texas State University Water Resource Center</i>	15.805			840
Earthquake Hazards Reduction Program	15.807		101,463	
U.S. Geological Survey- Research and Data Collection	15.808		437,291	
National Spatial Data Infrastructure Cooperative Agreements Program	15.809		10,386	
National Cooperative Geologic Mapping Program	15.810		190,945	
Cooperative Research Units Program	15.812		1,626,228	
National Register of Historic Places	15.914		19,220	
Technical Preservation Services	15.915		31,567	
Rivers, Trails and Conservation Assistance	15.921		186,727	
American Battlefield Protection	15.926		23,198	
Save America's Treasures - ARRA	15.929		94,408	
Cooperative Research and Training Programs – Resources of the National Park System	15.945		130,684	
<i>Pass-Through From Industrial Economics Incorporated</i>	15.945			89,357
Other Assistance:				
Analysis of Public Comments on the National Mall	15.000	J3992-07-0400 201214	62,712	
Assessment Methodology Project	15.000	G13PD00364 202921	6,979	
Biophysical Remote Sensing	15.000	G12PD01335 202761	19,925	
Climate Communication	15.000	P2AC10261 202634	29,332	
Decomposition Based Information	15.000	D11PC20062 202312	2,572,062	
Geological Services Opportunities	15.000	G08PA90062 202566	22,229	
GeoNetwork Student Services	15.000	G12PD00846 202699	20,022	
Historic Places with Diverse Population	15.000	P11AC90481 202465	3,845	
Impact Assessment Methodology Project	15.000	G13PD00264 202919	3,309	
Other Assistance	15.000	AGREEMENT DATED 6/5/12	13,470	
Other Assistance	15.000	D12PC00337	4,615,443	
Other Assistance	15.000	E12PC00034	119,988	
Other Assistance	15.000	F11PC00489-MODS 1 & 2	67,274	
Other Assistance	15.000	F11PX03754	32,298	
Other Assistance	15.000	P08AC00119-H4506080730	19,317	
Other Assistance	15.000	P09AC00347-J5463090001	24,878	
Other Assistance	15.000	P11AC91103-J4240100002	3,343	
<i>Pass-Through From America View Incorporated</i>	15.000	AV08-VA01		37,725
<i>Pass-Through From America View Incorporated</i>	15.000	AV08-VA02		13,950
<i>Pass-Through From BioDiversity Research Institute</i>	15.000	EXECUTED 9/3/10		8,579
<i>Pass-Through From University of Illinois</i>	15.000	GRANT CODE D6628		26,996

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2013

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
<i>Pass-Through From University of Illinois</i>	15.000	SUBAWARD 2012-01033-02		61,181
Services Opportunities	15.000	G11PD01145 202500	3,424	
Services Opportunities	15.000	G12PD00029 202571	15,221	
Socioeconomic Impact Analysis	15.000	P07AC00007 202710	107,005	
Student Services Opportunities	15.000	G09PD00014 201605	27,643	
Student Services Opportunities	15.000	G12PD00333 202595	6,546	
Student Services Opportunities	15.000	G12PD00334 202594	11,103	
Wind Energy Impact	15.000	G13PD00265 202920	3,314	
Wind Energy Impact Assessment	15.000	G13PD00263 202918	5,505	
			<hr/>	
Total Research and Development Cluster			12,084,778	501,506
			<hr/>	
Total U.S. Department of the Interior			44,597,085	502,241
			<hr/>	
DEPARTMENT OF JUSTICE				
Non-Stimulus:				
Law Enforcement Assistance-Narcotics and Dangerous Drugs Training	16.004		213,531	
Violence Against Women Act Court Training and Improvement Grants	16.013		26,021	
Sexual Assault Services Formula Program	16.017		196,377	
Prisoner Reentry Initiative Demonstration (Offender Reentry)	16.202		209,366	
Juvenile Accountability Block Grants	16.523		826,376	
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	16.525		20,571	
Enhanced Training and Services to end Violence and Abuse of Women Later in Life	16.528		1,425	
Juvenile Justice and Delinquency Prevention-Allocation to States	16.540		889,465	
Part E - Developing, Testing and Demonstrating Promising New Programs	16.541		98,573	
Missing Children's Assistance	16.543		100,717	
Victims of Child Abuse	16.547			
<i>Pass-Through From National Court Appointed Special Advocate</i>	16.547			26,851
Title V-Delinquency Prevention Program	16.548		78,620	
State Justice Statistics Program for Statistical Analysis Centers	16.550		72,715	
National Criminal History Improvement Program (NCHIP)	16.554		160,864	
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560		825,797	
Crime Victim Assistance	16.575		10,049,834	
Crime Victim Compensation	16.576		1,493,000	
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	16.580		499,240	
Drug Court Discretionary Grant Program	16.585		8,936	
Violence Against Women Formula Grants - ARRA	16.588		2,923,271	
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590		329,963	
Residential Substance Abuse Treatment for State Prisoners	16.593		610,065	
Bulletproof Vest Partnership Program	16.607		3,231	
Project Safe Neighborhoods	16.609		79,331	
Public Safety Partnership and Community Policing Grants - ARRA	16.710		640,895	
Juvenile Mentoring Program	16.726			
<i>Pass-Through From National 4-H Council</i>	16.726			85,001
Enforcing Underage Drinking Laws Program	16.727		312,441	
Protecting Inmates and Safeguarding Communities Discretionary Grant Program	16.735		1,162,901	
Forensic DNA Backlog Reduction Program	16.741		888,227	
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742		465,869	
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745		83,417	
Edward Byrne Memorial Competitive Grant Program	16.751		266,489	
Economic High-Tech and Cyber Crime Prevention	16.752		130,913	
Recovery Act -Internet Crimes Against Children Task Force (ICAC)	16.800		180,522	
Second Chance Act Prisoner Reentry Initiative	16.812		967,148	
<i>Pass-Through From Western Virginia Regional Jail</i>	16.812			28,669
NICS Act Record Improvement Program	16.813		173,545	
John R. Justice Prosecutors and Defenders Incentive Act	16.816		87,694	
Equitable Sharing Program	16.922		753,736	

COMMONWEALTH OF VIRGINIA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2013

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Other Assistance:				
Research Assistants Program	16.000	2009-IJ-R-100 201936	19,874	
Total Excluding Clusters Identified Below			25,850,960	140,521
JAG Program Cluster:				
Non-Stimulus:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738		4,396,342	
Total Non-Stimulus			4,396,342	-
Stimulus (ARRA):				
Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories	16.803		211,271	
Total Stimulus (ARRA)			211,271	-
Total JAG Program Cluster			4,607,613	-
Research and Development Cluster:				
Juvenile Accountability Block Grants	16.523			
<i>Pass-Through From City of Charlottesville</i>	16.523			7,444
Juvenile Justice and Delinquency Prevention-Allocation to States	16.540		119,170	
Part E - Developing, Testing and Demonstrating Promising New Programs	16.541		63,869	
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560		387,887	
<i>Pass-Through From Forensic Sciences Foundation</i>	16.560			6,210
<i>Pass-Through From MDRC (Manpower Demonstration Research Corporation)</i>	16.560			43,583
<i>Pass-Through From Police Executive Research Forum</i>	16.560			24,309
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	16.580		159,350	
Juvenile Mentoring Program	16.726		216,372	
Other Assistance:				
Automated Security Testing	16.000	A2N203268 202756	26,877	
Evaluating Community Policing	16.000	2012CKWXK026 202807	41,878	
Improving the Success of Reentry Programs	16.000	2012-IJ-CX-0013 202752	11,461	
Other Assistance	16.000	2009-DN-BX-K233	280,877	
Other Assistance	16.000	2012-IJ-CX-0003	13,478	
Other Assistance	16.000	J-FBI-10-276	1,713	
<i>Pass-Through From City of Redlands</i>	16.000	2010-DE-BX-K006 202274		43,052
<i>Pass-Through From The National Academies of Sciences</i>	16.000	2011-MC-CX-004 202703		3,999
<i>Pass-Through From The Urban Institute</i>	16.000	2010-WG-GX-0011 202297		14,429
Sensitive Site Exploitation	16.000	2012-DN-BX-K038 202749	86,132	
Skills for Offenders	16.000	2010-DB-BX-K077 202197	242,097	
Translating Evidence based Practice into Practice	16.000	202507	68,887	
Total Research and Development Cluster			1,720,048	143,026
Total U.S. Department of Justice			32,178,621	283,547
U.S. DEPARTMENT OF LABOR				
Non-Stimulus:				
Labor Force Statistics	17.002		1,580,403	
Compensation and Working Conditions	17.005		118,525	
Unemployment Insurance - ARRA	17.225		882,515,984	
Senior Community Service Employment Program	17.235		1,853,567	
Trade Adjustment Assistance	17.245		12,342,290	
Job Training Partnership Act	17.250			
<i>Pass-Through From Bay Consortium Private Industry Council</i>	17.250			2,883

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2013

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
WIA Dislocated Workers - ARRA	17.260		214,318	
<i>Pass-Through From Bay Consortium Private Industry Council</i>	17.260			87,134
<i>Pass-Through From Bay Consortium Workforce Investment Board</i>	17.260			323,054
<i>Pass-Through From Crater Regional Workforce Investment Board</i>	17.260			143,215
<i>Pass-Through From Goodwill Industries</i>	17.260			1,963
<i>Pass-Through From Region 2000 Regional Commission</i>	17.260			205,993
<i>Pass-Through From Virginia Workforce Network</i>	17.260			61,417
WIA Pilots, Demonstrations, and Research Projects	17.261		355,293	
Work Incentives Grants	17.266		69,480	
H-1B Job Training Grants	17.268			
<i>Pass-Through From Goodwill Industries</i>	17.268			45,944
Community Based Job Training Grants	17.269		1,961,775	
Work Opportunity Tax Credit Program (WOTC)	17.271		152,244	
Temporary Labor Certification for Foreign Workers	17.273		342,107	
Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors - ARRA	17.275			
<i>Pass-Through From Community Housing Partners Corporation</i>	17.275			11,971
<i>Pass-Through From MDC, Incorporated</i>	17.275			182,637
Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants	17.282		6,638,444	
<i>Pass-Through From Bellevue College</i>	17.282			107,531
Workforce Innovation Fund	17.283		14,454	
<i>Pass-Through From Capital Region Workforce Partnership</i>	17.283			19,801
<i>Pass-Through From Opportunity Incorporated</i>	17.283			14,454
Occupational Safety and Health-State Program	17.503		3,572,671	
Consultation Agreements	17.504		1,109,899	
OSHA Data Initiative	17.505		6,528	
Mine Health and Safety Grants	17.600		218,816	
Brookwood-Sago Grant	17.603		12,131	
Transition Assistance Program	17.807		112,557	
Other Assistance:				
Equal Employment Opportunity Commission Funds	17.000		3,785	
 Total Non-Stimulus			<u>913,195,271</u>	<u>1,207,997</u>
 Stimulus (ARRA):				
Unemployment Insurance - ARRA	17.225		6,875,216	
WIA Dislocated Workers - ARRA	17.260		288,935	
Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors - ARRA	17.275			
<i>Pass-Through From Region 2000 Workforce Investment Board</i>	17.275			619,732
Health Coverage Tax Credit (HCTC) - National Emergency Grants - ARRA	17.276		143,947	
 Total Stimulus (ARRA)			<u>7,308,098</u>	<u>619,732</u>
 Total Excluding Clusters Identified Below			<u>920,503,369</u>	<u>1,827,729</u>

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2013

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Employment Service Cluster:				
Employment Service/Wagner - Peyser Funded Activities - ARRA	17.207		18,941,020	
Disabled Veterans' Outreach Program (DVOP)	17.801		1,667,072	
Local Veterans' Employment Representative Program	17.804		2,587,886	
			<hr/>	
Total Employment Service Cluster			23,195,978	-
WIA Cluster:				
Non-Stimulus:				
WIA Adult Program	17.258		13,167,518	
<i>Pass-Through From Bay Consortium Private Industry Council</i>	17.258			107,016
<i>Pass-Through From Bay Consortium Workforce Investment Board</i>	17.258			184,874
<i>Pass-Through From Crater Regional Workforce Investment Board</i>	17.258			157,984
<i>Pass-Through From Greater Peninsula Workforce Investment Board</i>	17.258			12,838
<i>Pass-Through From Region 2000 Regional Commission</i>	17.258			126,772
<i>Pass-Through From Region 2000 Workforce Investment Board</i>	17.258			1,426
<i>Pass-Through From South Central Workforce Investment Board</i>	17.258			14,413
<i>Pass-Through From Virginia Workforce Network</i>	17.258			53,505
WIA Youth Activities	17.259		14,549,746	
<i>Pass-Through From Bay Consortium Private Industry Council</i>	17.259			245,983
<i>Pass-Through From Goodwill Industries</i>	17.259			4,613
<i>Pass-Through From Opportunity, Incorporated</i>	17.259			41,952
<i>Pass-Through From People Incorporated of Southwest Virginia</i>	17.259			23,370
<i>Pass-Through From Region 2000 Workforce Investment Board</i>	17.259			1,528
<i>Pass-Through From South Central Workforce Investment Board</i>	17.259			404,624
WIA Dislocated Worker Formula Grants	17.278		15,772,434	
<i>Pass-Through From Goodwill Industries</i>	17.278			7,541
<i>Pass-Through From Region 2000 Workforce Investment Board</i>	17.278			2,139
<i>Pass-Through From South Central Workforce Investment Board</i>	17.278			22,071
			<hr/>	
Total Non-Stimulus			43,489,698	1,412,649
Stimulus (ARRA):				
WIA Dislocated Worker Formula Grants	17.278			
<i>Pass-Through From Bay Consortium Private Industry Council</i>	17.278			5,000
			<hr/>	
Total Stimulus (ARRA)			-	5,000
			<hr/>	
Total WIA Cluster			43,489,698	1,417,649
			<hr/>	
Total U.S. Department of Labor			987,189,045	3,245,378
			<hr/> <hr/>	

U.S. DEPARTMENT OF STATE

Non-Stimulus:				
Academic Exchange Programs - Undergraduate Programs	19.009		3,056,462	
<i>Pass-Through From Meridian International Center</i>	19.009			17,295
Academic Exchange Programs - Humphrey Fellowship Program	19.010			
<i>Pass-Through From Institute of International Education</i>	19.010			418,835
Professional and Cultural Exchange Programs - Special Professional and Cultural Programs	19.012		1,786	
One-Time International Exchange Grant Program	19.014		138,506	
International Programs to Combat Human Trafficking	19.019		78,908	
Investing in People in the Middle East and North Africa	19.021			
<i>Pass-Through From Family Health International Development 360 Limited Liability Company</i>	19.021			119,038
International Programs to Support Democracy, Human Rights and Labor	19.345		443,183	
Academic Exchange Programs-Graduate Students	19.400			
<i>Pass-Through From Institute of International Education</i>	19.400			29,795
Academic Exchange Programs - Scholars	19.401			
<i>Pass-Through From Institute of International Education</i>	19.401			827

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2013

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Academic Exchange Programs-Teachers	19.408			
<i>Pass-Through From Institute of International Education</i>	19.408			112,281
<i>Pass-Through From International Research and Exchange Board</i>	19.408			173,547
Professional and Cultural Exchange Programs Citizen Exchanges	19.415		500,176	
<i>Pass-Through From Relief International</i>	19.415			10,453
<i>Pass-Through From World Learning</i>	19.415			60,686
Academic Exchange Programs - Educational Advising and Student Services	19.432		516,447	
Public Diplomacy Programs for Afghanistan and Pakistan	19.501		1,294,816	
Overseas Refugee Assistance Programs for Europe	19.520			
<i>Pass-Through From Alliance for Conflict Transformation</i>	19.520			39,276
Weapons Removal and Abatement	19.800		290,158	
Other Assistance	19.000	PC-11-8-063	100	
Contemporary United States' Society	19.000	S-ECAA-11-CA-067 202589	317,233	
Strategic Trade Control	19.000	S-PMECO-09-GR-026 201699	17,370	
Total Excluding Clusters Identified Below			6,655,145	982,033
Research and Development Cluster:				
Iraq, Assistance Programs	19.016			
<i>Pass-Through From Institute of International Education</i>	19.016			24,375
Professional and Cultural Exchange Programs Citizen Exchanges	19.415		670,690	
Other Assistance:				
Other Assistance	19.000	PC-12-8-062	19,301	
Other Assistance	19.000	S-TS800-09-GR-204	49,315	
Public Administration	19.000	S-GE800-12-GR-173 202779	150,216	
Workplan for Russia	19.000	SINLEC09GR0032 201835	547,083	
Total Research and Development Cluster			1,436,605	24,375
Total U.S. Department of State			8,091,750	1,006,408
U.S. DEPARTMENT OF TRANSPORTATION				
Non-Stimulus:				
Airport Improvement Program	20.106		105,942	
National Motor Carrier Safety	20.218		4,235,125	
Commercial Driver's License Program Improvement Grant	20.232		1,081,881	
Safety Data Improvement Program	20.234		435,901	
Commercial Vehicle Information Systems and Networks	20.237		1,160,966	
Commercial Drivers License Information System (CDLIS) Modernization Grant	20.238		38,580	
Fuel Tax Evasion-Intergovernmental Enforcement Effort	20.240		140,039	
Metropolitan Transportation Planning	20.505		2,851,954	
Formula Grants for Rural Areas	20.509		15,658,804	
Public Transportation Research	20.514		7,090	
Alternatives Analysis	20.522		323,302	
Safety Incentives to Prevent Operation of Motor Vehicles by Intoxicated Persons	20.605		67,587	
Alcohol Open Container Requirements	20.607		5,337,763	
Pipeline Safety Program Base Grants	20.700		1,266,139	
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703		390,756	
Other Assistance:				
Fatal Accident and Reporting	20.000	DTNH22	(143,478)	
Other Assistance	20.000	VA-26-1011-01	50,981	
Performance and Registration Information System	20.000		461,209	
Total Non-Stimulus			33,470,541	-
Stimulus (ARRA):				
Formula Grants for Rural Areas	20.509		281,995	
E-911 Grant Program	20.615		1,000,000	

COMMONWEALTH OF VIRGINIA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2013

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Total Stimulus (ARRA)			1,281,995	-
Total Excluding Clusters Identified Below			34,752,536	-
Federal Transit Cluster:				
Federal Transit-Capital Investment Grants - ARRA	20.500		885,437	
Total Federal Transit Cluster			885,437	-
Highway Planning and Construction Cluster:				
Non-Stimulus:				
Highway Planning and Construction	20.205		1,302,437,093	
<i>Pass-Through From Chesterfield County</i>	20.205			444,600
<i>Pass-Through From Crash Avoidance Metric Partnership</i>	20.205			72,137
<i>Pass-Through From Georgia Institute of Technology</i>	20.205			38,090
<i>Pass-Through From Ohio State University</i>	20.205			78,681
<i>Pass-Through From University of Arizona</i>	20.205			34,031
Recreational Trails Program	20.219		539,971	
Total Non-Stimulus			1,302,977,064	667,539
Stimulus (ARRA):				
Highway Planning and Construction	20.205		87,890,106	
Total Stimulus (ARRA)			87,890,106	-
Total Highway Planning and Construction Cluster			1,390,867,170	667,539
Highway Safety Cluster:				
State and Community Highway Safety	20.600		4,311,369	
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601		1,963,857	
Occupant Protection Incentive Grants	20.602		1,181,156	
State Traffic Safety Information System Improvement Grants	20.610			
Incentive Grant Program to Increase Motorcyclist Safety	20.612		128,801	
Child Safety and Child Booster Seats Incentive Grants	20.613		244,960	
Total Highway Safety Cluster			7,830,143	-
Transit Services Programs Cluster:				
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513		2,705,406	
Job Access and Reverse Commute Program	20.516		933,531	
New Freedom Program	20.521		1,201,968	
Total Transit Services Programs Cluster			4,840,905	-
Research and Development Cluster:				
Airport Improvement Program	20.106			
<i>Pass-Through From Stevens Institute</i>	20.106			(739)
Aviation Research Grants	20.108		8,838	
Highway Research and Development Program	20.200		852,980	
<i>Pass-Through From Crash Avoidance Metric Partnership</i>	20.200			2,517,055
<i>Pass-Through From Purdue University</i>	20.200			74,901
<i>Pass-Through From Science Applications International</i>	20.200			1,702
<i>Pass-Through From The National Academies</i>	20.200			761,206
<i>Pass-Through From Western Research Institute</i>	20.200			162,145
Highway Training and Education	20.215		30,500	
National Motor Carrier Safety	20.218		1,670,732	

COMMONWEALTH OF VIRGINIA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2013

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Motor Carrier Research and Technology Programs	20.239		1,976,338	
Railroad Research and Development	20.313		111,710	
<i>Pass-Through From ENSCO Incorporated</i>	20.313			105,635
Railroad Safety Technology Grants	20.321			
<i>Pass-Through From Howard University</i>	20.321			205,646
Public Transportation Research	20.514			
<i>Pass-Through From University of New Orleans</i>	20.514			3,753
Capital Assistance Program for Reducing Energy Consumption & Greenhouse Gas Emissions - ARRA	20.523			
<i>Pass-Through From Town of Blacksburg</i>	20.523			10,330
National Highway Transportation Safety Administration (NHTSA) Discretionary Safety Grants	20.614		432,132	
University Transportation Centers Program	20.701		1,252,732	
<i>Pass-Through From Michigan Technological University</i>	20.701			17,492
<i>Pass-Through From Pennsylvania State University</i>	20.701			582,959
<i>Pass-Through From Rutgers State University, Newark</i>	20.701			89,752
<i>Pass-Through From Rutgers, The State University of New Jersey</i>	20.701			16,621
<i>Pass-Through From University of Idaho</i>	20.701			24,551
Biobased Transportation Research	20.761			
<i>Pass-Through From University of Tennessee</i>	20.761			10,604
Transportation Planning, Research and Education	20.931		152,976	
Other Assistance:				
Data Communication Human Factors	20.000	DTFAWA-10-A-80015 202145	406,601	
Other Assistance	20.000	DTFH61-08-C-00030	151,529	
Other Assistance	20.000	DTFH61-10-C-00016	264,148	
Other Assistance	20.000	DTFH61-10-C-00019	163,751	
Other Assistance	20.000	DTFH61-10-C-00032	315,565	
Other Assistance	20.000	DTFH61-10-D-00023-T-11001	423,986	
Other Assistance	20.000	DTFH61-10-D-00023-T-11002	196,787	
Other Assistance	20.000	DTFH61-11-P-00173	57,081	
Other Assistance	20.000	DTFH64-11-G-00038	2,051	
Other Assistance	20.000	DTFH64-12-G-00039	4,616	
Other Assistance	20.000	DTFH64-12-G-00044	3,616	
Other Assistance	20.000	DTFR53-11-C00012	54,625	
Other Assistance	20.000	DTMC75-07-D-00006	542,140	
Other Assistance	20.000	DTMC75-07-D-0006	167,978	
Other Assistance	20.000	DTMC75-12-J-00013	96,085	
Other Assistance	20.000	DTNH22-08-D-00114/0004	148,747	
Other Assistance	20.000	DTNH22-08-D-00114TO0003	10,165	
Other Assistance	20.000	DTNH22-11-D-00231/0001	861,432	
Other Assistance	20.000	DTNH22-11-D-00236/0001	1,499,761	
Other Assistance	20.000	DTNH22-11-D-00236/0002	13,256	
Other Assistance	20.000	DTNH22-11-D-00236/0003	441,688	
Other Assistance	20.000	DTNH22-11-D-00236/0004	50,499	
Other Assistance	20.000	DTNH22-11-D-00236/0007 TO 7	96,362	
Other Assistance	20.000	DTNH22-11-D-00236/0008	7,837	
Other Assistance	20.000	DTNH22-11-D-00236/TO 0009	171,894	
Other Assistance	20.000	DTNH22-11-D-00236/TO0011	283,401	
Other Assistance	20.000	LOG-DTFH61-10-D-00023-T-10001	75,657	
Other Assistance	20.000	MEMO DTD 5/22/12	16,150	
Other Assistance	20.000	VTRC-MOA-10-008	7,640	
<i>Pass-Through From Applied Pavement Technology Incorporated</i>	20.000	2010-016-RR04(01)		602
<i>Pass-Through From Battelle</i>	20.000	CONTRACT NO. 194435		49,635
<i>Pass-Through From Booz Allen Hamilton</i>	20.000	DTFH61-11-D00019 202574		10,433
<i>Pass-Through From Crown Consulting, Incorporated</i>	20.000	G00801568 202666		69,353
<i>Pass-Through From Harmonia Incorporated</i>	20.000	AGRMT DTD 3/1/12		15,188
<i>Pass-Through From Iowa State University</i>	20.000	ISU ACCT NO. 428-17-13		70,628
<i>Pass-Through From Minnesota Department Of Transportation</i>	20.000	CONTRACT 99084		37,294
<i>Pass-Through From National Academy of Sciences</i>	20.000	SAFETY-18		3,391

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2013

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
<i>Pass-Through From National Academy of Sciences</i>	20.000	SUB0000051		50,334
<i>Pass-Through From National Institute of Aerospace</i>	20.000	F11-8100-VT, TO 8107		34,928
<i>Pass-Through From Pennsylvania State University</i>	20.000	3525-VPI-USDOT-0003		21,462
<i>Pass-Through From Pennsylvania State University</i>	20.000	3909-VPI-USDOT-0003		145,819
<i>Pass-Through From Pennsylvania State University</i>	20.000	4451-VT-USDOT-0003		4,292
<i>Pass-Through From Pennsylvania State University</i>	20.000	4506-VT-USDOT-0003		119,994
<i>Pass-Through From Pennsylvania State University</i>	20.000	SUB NO. 4609-VT-USDOT-TC03		190,933
<i>Pass-Through From Science Applications International</i>	20.000	P010123518		93,331
<i>Pass-Through From Texas A&M Research Foundation</i>	20.000	S110052		164,504
<i>Pass-Through From The National Academies</i>	20.000	HR 12-85		57,981
<i>Pass-Through From The National Academies</i>	20.000	SHRP S-05		2,991,758
<i>Pass-Through From The National Academies</i>	20.000	SHRP-S12A		101,118
<i>Pass-Through From TranSecurity Limited Liability Company</i>	20.000	LOG-LOG-AGRMT DTD		220,769
<i>Pass-Through From Transportation Research Board</i>	20.000	HR 12-87		64,974
<i>Pass-Through From Transportation Research Board</i>	20.000	HR 15-41		1,230
<i>Pass-Through From Transportation Research Board</i>	20.000	HR 22-26		32,152
<i>Pass-Through From Transportation Research Board</i>	20.000	LOG-HR 17-43		8,553
<i>Pass-Through From University of Maryland</i>	20.000	DTFAWA-11-D-00017 202513		125,339
<i>Pass-Through From University of Maryland</i>	20.000	Z900902		57,719
<i>Pass-Through From University of Maryland</i>	20.000	Z908804		54,861
<i>Pass-Through From University of Maryland</i>	20.000	Z985701		55,917
<i>Pass-Through From University of Maryland</i>	20.000	Z988201		87,980
<i>Pass-Through From University of Maryland</i>	20.000	Z990005202553		85,603
<i>Pass-Through From University of Maryland</i>	20.000	Z990006		92,055
<i>Pass-Through From University of Minnesota Twin Cities</i>	20.000	A002838501		28,416
<i>Pass-Through From University of Minnesota Twin Cities</i>	20.000	PO NUMBER H000063401		27,479
<i>Pass-Through From Wake Forest University Health Sciences</i>	20.000	LOG-WFUHS 10144		491,353
<i>Pass-Through From Wake Forest University School of Medicine</i>	20.000	WFUHS 30045		48,295
<i>Pass-Through From Westat, Incorporated</i>	20.000	8928-S-003 202502		129,638
<i>Pass-Through From Westat, Incorporated</i>	20.000	DTNH22-11D-00237 202501		108,687
<i>Pass-Through From Wisconsin Department of Transportation</i>	20.000	0092-12-11		52,721
Social Networks and Commercial Remote Sensing	20.000	RITARS-12-H-GMU 202717	197,171	
Wireless Frequency Intervals for High-Speed Rail	20.000	G00003956 202885	71,033	
Total Research and Development Cluster			13,292,190	10,590,332
Total U.S. Department of Transportation			1,452,468,381	11,257,871
DEPARTMENT OF THE TREASURY				
Other Assistance:				
Asset Forfeiture Funds- Federal Treasury	21.000		59	
Monetary Seizure Proceeds	21.000	G00002781 202896	48,544	
Total Department of the Treasury			48,603	-
APPALACHIAN REGIONAL COMMISSION				
Appalachian Area Development	23.002		238,867	
<i>Pass-Through From Friends of Southwest Virginia</i>	23.002			4,406
Appalachian Research, Technical Assistance, and Demonstration Projects	23.011		244,409	
<i>Pass-Through From East Tennessee State University</i>	23.011			2,259
Total Excluding Clusters Identified Below			483,276	6,665
Research and Development Cluster:				
Appalachian Research, Technical Assistance, and Demonstration Projects	23.011			
<i>Pass-Through From East Tennessee State University</i>	23.011			1,192
Total Research and Development Cluster			-	1,192

COMMONWEALTH OF VIRGINIA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2013

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Total Appalachian Regional Commission			483,276	7,857
OFFICE OF PERSONNEL MANAGEMENT				
Other Assistance:				
Topics in Human Resources Training	27.000	9/22/12 Memorandum 209801	21	
Total Office of Personnel Management			21	-
GENERAL SERVICES ADMINISTRATION				
Donation of Federal Surplus Personal Property	39.003		1,547,672	
Election Reform Payments	39.011		85,992	
Other Assistance:				
Issues in Facility Management	39.000	GS-11P-10-YA-C-0102 209826	81	
Secure Telecenter	39.000	G00001565 202531	3,037	
Secure Telecenter Pilot	39.000	GS-00P-12-CY-P-0054 202635	53,613	
Total General Services Administration			1,690,395	-
LIBRARY OF CONGRESS				
Books for the Blind and Physically Handicapped	42.001		286,082	
Other Assistance:				
Geographic Information Systems	42.000	LAW20130003	9,813	
Total Library of Congress			295,895	-
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				
Science	43.001		266,493	
<i>Pass-Through From Smithsonian Astrophysical Observatory</i>	43.001			8,684
<i>Pass-Through From Virginia Space Grant Consortium</i>	43.001			14,475
Aeronautics	43.002		47,651	
Cross Agency Support	43.009		53,522	
Other Assistance:				
Other Assistance	43.000	IPA 201002	180,297	
Snow-Atmosphere Coupling	43.000	NNX10AN75H 202119	3,260	
Total Excluding Clusters Identified Below			551,223	23,159
Research and Development Cluster:				
Science	43.001		5,644,011	
<i>Pass-Through From Arizona State University</i>	43.001			20,858
<i>Pass-Through From Decision Science Research Institute</i>	43.001			28,254
<i>Pass-Through From Dixie State College</i>	43.001			17,250
<i>Pass-Through From Jet Propulsion Laboratory</i>	43.001			11,624
<i>Pass-Through From National Institute of Aerospace Associates</i>	43.001			371,242
<i>Pass-Through From Old Dominion University Research Foundation</i>	43.001			4,950
<i>Pass-Through From Planetary Science Institute</i>	43.001			5,210
<i>Pass-Through From Princeton University</i>	43.001			12,717
<i>Pass-Through From Rensselaer Polytechnic Institute</i>	43.001			43,062
<i>Pass-Through From Smithsonian Astrophysical Observatory</i>	43.001			89,295
<i>Pass-Through From Smithsonian Institution</i>	43.001			25,919
<i>Pass-Through From Space Telescope Science Institute</i>	43.001			40,928
<i>Pass-Through From University of California, Santa Barbara</i>	43.001			103,993
<i>Pass-Through From University of Colorado</i>	43.001			25,008
<i>Pass-Through From University of Illinois</i>	43.001			23,976

COMMONWEALTH OF VIRGINIA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2013

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
<i>Pass-Through From University of Michigan</i>	43.001			75,271
<i>Pass-Through From University of Oklahoma</i>	43.001			19,012
Aeronautics	43.002		158,607	
<i>Pass-Through From Space Telescope Science Institute</i>	43.002			89,233
<i>Pass-Through From United Technologies Research Center</i>	43.002			4,399
<i>Pass-Through From University of Colorado</i>	43.002			15,778
<i>Pass-Through From Virginia Space Grant Consortium</i>	43.002			126,379
Exploration	43.003		56,258	
Education	43.008			
<i>Pass-Through From United Negro College Fund</i>	43.008			12,490
<i>Pass-Through From University of Alabama</i>	43.008			30,678
<i>Pass-Through From Virginia Space Grant Consortium</i>	43.008			5,023
Cross Agency Support	43.009		258,625	
Other Assistance:				
Evidence-Based Assessment Tool	43.000	NNX09AJ62G 201813	56,571	
Improvement of Satellite Precipitation Retrieval	43.000	NNX07AG27G 201227	13,207	
Intergovernmental Personnel Act Agreement Nicogossian	43.000	201825	72,778	
Intergovernmental Personnel Act Agreement Parnell	43.000	202476	223,914	
Ionospheric Variability	43.000	NNX09AJ74G 201817	144,724	
Joint Geoinformatics Laboratory	43.000	NNX09AN41A 201809	129,118	
Mars Cartography	43.000	NNX09AN20G 201842	100,798	
Measure Mass of Black Holes	43.000	NNX10AD51G 201974	7,907	
Multiwavelength Investigation	43.000	NNX12AH53G 202651	83,676	
National Crop Progress System	43.000	NNX09AO14G 201844	347,482	
Observed Neutral Density Enhancements	43.000	NNX09AJ76G 201807	61,601	
Other Assistance	43.000	2882-VT	32,556	
Other Assistance	43.000	2907-VT: SUP 152, 163, 169, 176	61,828	
Other Assistance	43.000	2917-VT-SUPPLEMENT 158	199,609	
Other Assistance	43.000	3771-006-VT	186,494	
Other Assistance	43.000	4740-015-VT	38,413	
Other Assistance	43.000	6312-VT	136,985	
Other Assistance	43.000	NNG12PW229	4,420	
Other Assistance	43.000	NNL08AA02C	58,212	
Other Assistance	43.000	NNL10AA05C	173,520	
Other Assistance	43.000	NNX08AV02H 201577	91	
Other Assistance	43.000	NNX09AG51G	13,151	
Other Assistance	43.000	NNX09AJ58G	137,886	
Other Assistance	43.000	NNX09AJ67H	8,239	
Other Assistance	43.000	NNX09AM32G	1,189	
Other Assistance	43.000	NNX09AV28G	887	
Other Assistance	43.000	NNX10AN12G1 202095	119,721	
Other Assistance	43.000	NNX10AO38G	9,950	
Other Assistance	43.000	NNX11AM61H	73,476	
Other Assistance	43.000	TASK ORDER 6294-VT	2,651	
Other Assistance	43.000	VT-03+01,4740-014-VT SUPP153	38,271	
Other Assistance	43.000	VT-03-01 ACTIVITY 4730-006-VT	31,371	
Other Assistance	43.000	VT-03-01, ACTIV #2938-VT SP168	23,605	
Other Assistance	43.000	VT-03-01; 2921-VT; SPLMNT 160	181,415	
Other Assistance	43.000	VT03-01; 4740-012-VT; SUPP 128	4,118	
Other Assistance	43.000	VT-03-04 4740-009-VT SUP116	1,612	
Other Assistance	43.000	VT-03-1, 2740-VT, SUPP 104	3,194	
Other Assistance	43.000	X11-9081-VPI	15,983	
<i>Pass-Through From Adnet Systems, Incorporated</i>	43.000	NNG06EB68C 201691		43,625
<i>Pass-Through From Adnet Systems, Incorporated</i>	43.000	SESDA GMU002 202809		106,695
<i>Pass-Through From ASRC (Arctic Slope Regional Corporation) Management Services</i>	43.000	NNG10CR16C 202308		2,292,822
<i>Pass-Through From Boeing Company</i>	43.000	PO 505907		135,158
<i>Pass-Through From Boeing Company</i>	43.000	PURCHASE CONTRACT NO. 592042		148,056

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2013

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Pass-Through From Catholic University of America	43.000	363481 202948		2,705
Pass-Through From Catholic University of America	43.000	NNG11PL10A 202441		65,919
Pass-Through From Catholic University of America	43.000	NNG11PL10A 202892		21,828
Pass-Through From Hampton University	43.000	06-001		214,990
Pass-Through From Institute for Advanced Learning & Research	43.000	2010IALRNASANNX09AU54G		116,289
Pass-Through From Intelligent Automation Incorporated	43.000	940-1		22,287
Pass-Through From Intelligent Automation Incorporated	43.000	995-1		13,625
Pass-Through From InuTeq Limited Liability Company	43.000	INU96		10,509
Pass-Through From Jet Propulsion Laboratory	43.000	1345487 202170		49,135
Pass-Through From Jet Propulsion Laboratory	43.000	1345925 201556		39,799
Pass-Through From Jet Propulsion Laboratory	43.000	1376475 201777		13,719
Pass-Through From Jet Propulsion Laboratory	43.000	1436780 202399		854
Pass-Through From Jet Propulsion Laboratory	43.000	1451822 202596		7,495
Pass-Through From Jet Propulsion Laboratory	43.000	1462408 202677		2,691
Pass-Through From Johns Hopkins University	43.000	CONTRACT NO 952679		133,993
Pass-Through From Luna Innovations Incorporated	43.000	2618-NAS-1Y/VT		33,648
Pass-Through From Metron Aviation, Incorporated	43.000	NNA10DE49C 202227		136,944
Pass-Through From Metron Aviation, Incorporated	43.000	NNL12AA16C 202633		91,379
Pass-Through From microXact Incorporated	43.000	01-NASATE2		61,975
Pass-Through From NanoSonic Incorporated	43.000	N-F57P		6,318
Pass-Through From NanoSonic Incorporated	43.000	N-G28P		37,500
Pass-Through From National Institute of Aerospace Association	43.000	VT-03-01#2923IVT-SUPPL 170		28,974
Pass-Through From Prime Photonics Incorporated	43.000	NAS 01-402/TO-04		910
Pass-Through From Prime Photonics Incorporated	43.000	NAS 01-403/TO 05		35,393
Pass-Through From Princeton University	43.000	NNX08AN40A 201696		143,443
Pass-Through From Research South, Incorporated	43.000	NNX11CC70C- 202438		100,497
Pass-Through From Sonoma Technology, Incorporated	43.000	STI-909046 201947		4,976
Pass-Through From Southwest Research Institute	43.000	277046Q 201716		842
Pass-Through From Southwest Research Institute	43.000	NASA JPL - NAS703001		147,266
Pass-Through From Southwest Research Institute	43.000	NASA JPL - NNX10AE57A		671
Pass-Through From Space Telescope Science Institute	43.000	HST-GO-12585.15-A		4,153
Pass-Through From Space Telescope Science Institute	43.000	HSTGO-12916.01-A		9,669
Pass-Through From Space Telescope Science Institute	43.000	NAS5-26555 202387		14,807
Pass-Through From University of California at Berkeley	43.000	NAS5-03131 202889		79,956
Pass-Through From University of Colorado at Boulder	43.000	1535979		64,647
Pass-Through From University of Maryland	43.000	SUBAWARD NO. Z634016		147
Pass-Through From University of Maryland	43.000	Z659101		68,577
Pass-Through From University of Texas at Dallas	43.000	120154		63,984
Pass-Through From Virginia Space Grant Consortium	43.000	12-147-104762		2,620
Pass-Through From Virginia Space Grant Consortium	43.000	13-165-104763		250
Pass-Through From Western Michigan University	43.000	25 7013970		14,561
Pass-Through From Wyle Laboratories Incorporated	43.000	PO T72287		66,356
Russian Phobos Sample Return Mission	43.000	NNX09AM07G 201827	182,768	
Solar Energetic Particle Modeling	43.000	NNG11PV53P 202291	28,139	
Solar Wind and Topside Ionospheric Parameters	43.000	NNX09AU37G 201875	28,283	
Transport of Solar Energetic Particles	43.000	NNX09AU98G 201877	99,588	
Truly Bulgeless Disk Galaxy	43.000	GO1-12126X 202301	15,780	
Virtual Radiation Belt Observatory	43.000	NNX10AN12G2 202173	27,716	
Total Research and Development Cluster			9,300,398	5,865,206
Total National Aeronautics and Space Administration			9,851,621	5,888,365

NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES

Promotion of the Arts-Grants to Organizations and Individuals	45.024		71,484	
Promotion of the Arts - Partnership Agreements	45.025		782,864	

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2013

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Promotion of the Humanities-Federal/State Partnership	45.129		620,530	
Promotion of the Humanities-Division of Preservation and Access	45.149		211,807	
<i>Pass-Through From Society of Architectural Historians</i>	45.149			5,956
Promotion of the Humanities-Fellowships and Stipends	45.160		42,797	
Promotion of the Humanities-Research	45.161		148,734	
Promotion of the Humanities-Teaching and Learning Resources and Curriculum Development	45.162		9,875	
Promotion of the Humanities-Professional Development	45.163		63,903	
Promotion of the Humanities-Public Programs	45.164		202,491	
<i>Pass-Through From University of Pittsburgh</i>	45.164			10,103
Promotion of the Humanities-Office of Digital Humanities	45.169		96,139	
Conservation Project Support	45.303		20,298	
Museum Grants for African American History and Culture	45.309		48,489	
Grants to States	45.310		4,537,437	
National Leadership Grants	45.312		75,177	
Laura Bush 21st Century Librarian Program	45.313		55,637	
Other Assistance:				
WebWise Conference	45.000	RE-00-11-0123-11 202485	54,055	
Popular Romance Project	45.000	G00837266 202828		27,003
Total Excluding Clusters Identified Below			7,041,717	43,062
Research and Development Cluster:				
Promotion of the Arts-Grants to Organizations and Individuals	45.024		34,686	
Promotion of the Humanities-Federal/State Partnership	45.129		358,070	
Promotion of the Humanities-Challenge Grants	45.130			
<i>Pass-Through From MetaArchived Services Group - Educo</i>	45.130			1,957
Promotion of the Humanities-Division of Preservation and Access	45.149		38,472	
Promotion of the Humanities-Fellowships and Stipends	45.160		161,459	
Promotion of the Humanities-Research	45.161		462,992	
Promotion of the Humanities-Professional Development	45.163		86,326	
Promotion of the Humanities-Public Programs	45.164		208,397	
Promotion of the Humanities-Office of Digital Humanities	45.169		173,624	
Museum for America	45.301		25,082	
<i>Pass-Through From National Audubon Society</i>	45.301			5,736
National Leadership Grants	45.312		68,241	
<i>Pass-Through From Honolulu Zoo Society</i>	45.312			10,616
<i>Pass-Through From The Colonial Williamsburg Foundation</i>	45.312			27,283
<i>Pass-Through From University of Oregon</i>	45.312			32,845
Total Research and Development Cluster			1,617,349	78,437
Total National Foundation on the Arts and the Humanities			8,659,066	121,499
NATIONAL SCIENCE FOUNDATION				
Non-Stimulus:				
Engineering Grants	47.041		264,786	
<i>Pass-Through From American Society for Engineering Education</i>	47.041			9,959
<i>Pass-Through From New College Foundation</i>	47.041			270,408
Mathematical and Physical Sciences	47.049		1,011,665	
<i>Pass-Through From Association for Women in Mathematics</i>	47.049			942
<i>Pass-Through From Cornell University</i>	47.049			4,493
<i>Pass-Through From Louisiana State University</i>	47.049			1,000
<i>Pass-Through From Mathematical Association of America</i>	47.049			1,209
Geosciences	47.050		713,946	
<i>Pass-Through From Rutgers, The State University of New Jersey</i>	47.050			10,561
Computer and Information Science and Engineering	47.070		13,132	
Biological Sciences	47.074		17,215	
<i>Pass-Through From University of Washington</i>	47.074			18,818
Social, Behavioral, and Economic Sciences	47.075		207,364	

COMMONWEALTH OF VIRGINIA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2013

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
<i>Pass-Through From University of California San Diego</i>	47.075			29,927
<i>Pass-Through From Virginia Space Grant Consortium</i>	47.075			17,702
Education and Human Resources	47.076		5,247,975	
<i>Pass-Through From American Association of Community Colleges</i>	47.076			9,595
<i>Pass-Through From City College of New York</i>	47.076			26,967
<i>Pass-Through From MDC, Incorporated</i>	47.076			82,288
<i>Pass-Through From Prince George County</i>	47.076			27,085
<i>Pass-Through From Space Tech Education and Human Resources</i>	47.076			2,049
<i>Pass-Through From University of Maryland</i>	47.076			25,043
<i>Pass-Through From Virginia Space Grant Consortium</i>	47.076			8,757
<i>Pass-Through From Virginia Military Institute Research Labs</i>	47.076			159,220
Office of International and Integrative Activities	47.079		37,082	
Office of Cyberinfrastructure	47.080		19,993	
Other Assistance:				
Effective Teaching of Calculus	47.000	DRL-1252625 202729	116,865	
Other Assistance	47.000	CMMI 1041460	208,753	
Other Assistance	47.000	DUE-1148755-002	162,918	
Other Assistance	47.000	ENG-1341205	41,711	
<i>Pass-Through From Boston University</i>	47.000	ATM-0120950 201979		9,694
<i>Pass-Through From The Physics Teacher Education Coalition</i>	47.000	MOU EXECUTED 8/15/11		87,559
Total Non-Stimulus			8,063,405	803,276
Stimulus (ARRA):				
Trans-NSF Recovery Act Research Support	47.082		185,362	
Total Stimulus (ARRA)			185,362	-
Total Excluding Clusters Identified Below			8,248,767	803,276
Research and Development Cluster:				
Non-Stimulus:				
Engineering Grants	47.041		16,861,349	
<i>Pass-Through From ArchieMD, Incorporated</i>	47.041			72,780
<i>Pass-Through From Indiana University</i>	47.041			2,324
<i>Pass-Through From Iowa State University</i>	47.041			277,411
<i>Pass-Through From North Carolina State University</i>	47.041			185,831
<i>Pass-Through From Pennsylvania State University</i>	47.041			78,247
<i>Pass-Through From Power Fingerprinting Incorporated</i>	47.041			50,456
<i>Pass-Through From Purdue University</i>	47.041			207,968
<i>Pass-Through From QuantTera</i>	47.041			109,298
<i>Pass-Through From Texas A&M University</i>	47.041			2,229
<i>Pass-Through From University of Arizona</i>	47.041			103,671
<i>Pass-Through From University of Connecticut</i>	47.041			119,512
<i>Pass-Through From University of Maryland</i>	47.041			28,879
<i>Pass-Through From University of Michigan - Ann Arbor</i>	47.041			17,541
<i>Pass-Through From University of Minnesota</i>	47.041			237,235
<i>Pass-Through From University of Pennsylvania</i>	47.041			2,645
<i>Pass-Through From Virginia Nanotech Limited Liability Company</i>	47.041			28,621
Mathematical and Physical Sciences	47.049		14,425,606	
<i>Pass-Through From Cornell University</i>	47.049			45,513
<i>Pass-Through From Pennsylvania State University</i>	47.049			32,329
<i>Pass-Through From The Mathematical Association of America</i>	47.049			15,834
<i>Pass-Through From The University of Texas at Austin</i>	47.049			123,869
<i>Pass-Through From University of California, Davis</i>	47.049			2,099
<i>Pass-Through From University of Minnesota</i>	47.049			72,687
<i>Pass-Through From University of Notre Dame</i>	47.049			67,847
<i>Pass-Through From University of Pittsburgh</i>	47.049			1,836

COMMONWEALTH OF VIRGINIA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2013

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
<i>Pass-Through From University of Texas at San Antonio</i>	47.049			72,871
<i>Pass-Through From University of Washington</i>	47.049			16,741
<i>Pass-Through From University of Wisconsin-Madison</i>	47.049			29,245
Geosciences	47.050		6,291,267	
<i>Pass-Through From Colorado State University</i>	47.050			1,490
<i>Pass-Through From Consortium for Ocean Leadership</i>	47.050			28,851
<i>Pass-Through From Florida International University</i>	47.050			3,889
<i>Pass-Through From Incorporated Research Institutions for Seismology</i>	47.050			29,895
<i>Pass-Through From Joint Oceanographic Institutions, Incorporated</i>	47.050			6,645
<i>Pass-Through From Mississippi State University</i>	47.050			45,988
<i>Pass-Through From The University of Texas at Arlington</i>	47.050			3,123
<i>Pass-Through From University of Chicago</i>	47.050			238
<i>Pass-Through From University of Nebraska</i>	47.050			1,006
<i>Pass-Through From University of Puerto Rico</i>	47.050			11,225
Computer and Information Science and Engineering	47.070		13,989,065	
<i>Pass-Through From Computing Research Association</i>	47.070			36,720
<i>Pass-Through From Georgetown University Medical Center</i>	47.070			24,761
<i>Pass-Through From The College Board</i>	47.070			2,900
<i>Pass-Through From University of Colorado</i>	47.070			81,541
<i>Pass-Through From University of Florida</i>	47.070			21,921
<i>Pass-Through From University of Massachusetts</i>	47.070			95,669
<i>Pass-Through From University of Wisconsin</i>	47.070			42,314
Biological Sciences	47.074		10,431,871	
<i>Pass-Through From Auburn University</i>	47.074			43
<i>Pass-Through From Cornell University</i>	47.074			11,991
<i>Pass-Through From Duke University</i>	47.074			390,074
<i>Pass-Through From Florida International University</i>	47.074			24,761
<i>Pass-Through From Michigan State University</i>	47.074			140,453
<i>Pass-Through From Ohio State University Research Foundation</i>	47.074			1,785
<i>Pass-Through From Santa Fe Institute</i>	47.074			22,256
<i>Pass-Through From University of Arizona</i>	47.074			9,532
<i>Pass-Through From University of California, Davis</i>	47.074			114,013
<i>Pass-Through From University of Georgia</i>	47.074			64,443
<i>Pass-Through From University of South Florida</i>	47.074			12,567
<i>Pass-Through From Villanova University</i>	47.074			385
Social, Behavioral, and Economic Sciences	47.075		2,301,281	
<i>Pass-Through From Carnegie Mellon University</i>	47.075			32,798
<i>Pass-Through From Northwestern University</i>	47.075			14,488
<i>Pass-Through From RAND Corporation</i>	47.075			22,136
<i>Pass-Through From Temple University</i>	47.075			32,458
<i>Pass-Through From University of Colorado at Boulder</i>	47.075			40,260
<i>Pass-Through From University of Washington</i>	47.075			19,720
Education and Human Resources	47.076		11,206,070	
<i>Pass-Through From American Educational Research Association</i>	47.076			20,962
<i>Pass-Through From American Psychological Association</i>	47.076			43,956
<i>Pass-Through From Biological Sciences Curriculum Study</i>	47.076			17,123
<i>Pass-Through From George Washington University</i>	47.076			70,467
<i>Pass-Through From Howard University</i>	47.076			35,296
<i>Pass-Through From Indiana University</i>	47.076			8,969
<i>Pass-Through From National Center for Science & Civic Engagement</i>	47.076			1,225
<i>Pass-Through From New England Aquarium Corporation</i>	47.076			11,916
<i>Pass-Through From Northeastern University</i>	47.076			6,801
<i>Pass-Through From Research Triangle Institute</i>	47.076			40,640
<i>Pass-Through From Trinity University</i>	47.076			2,955
<i>Pass-Through From University of Maryland</i>	47.076			1,200
<i>Pass-Through From Villanova University</i>	47.076			5,681
Polar Programs	47.078		532,462	

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2013

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
<i>Pass-Through From Marine Biological Laboratory</i>	47.078			106,698
<i>Pass-Through From University of Colorado at Boulder</i>	47.078			38,820
Office of International and Integrative Activities	47.079		82,862	
<i>Pass-Through From Drexel University</i>	47.079			21,061
<i>Pass-Through From University of New Mexico</i>	47.079			136,034
<i>Pass-Through From Council of Graduate Schools</i>	47.079			300
Office of Cyberinfrastructure	47.080		1,109,806	
<i>Pass-Through From Indiana University</i>	47.080			145,344
<i>Pass-Through From University of Colorado at Boulder</i>	47.080			32,352
<i>Pass-Through From University of Illinois</i>	47.080			431,131
<i>Pass-Through From University of Maryland</i>	47.080			24,902
<i>Pass-Through From University of Wisconsin-Madison</i>	47.080			7,875
Other Assistance:				
Building Engineered Complex Systems	47.000	EFRI-1055489 202175	42,401	
Computational Math and Nonlinear Dynamics	47.000	DMS-1062633 202380	163,457	
Intergovernmental Personnel Act Agreement Kant	47.000	202212	252,767	
Intergovernmental Personnel Act Agreement Sauer	47.000	202866	67,591	
Large-Scale Multiagent Simulation Tool	47.000	CNS-1205626 202711	39,513	
Methods in Computational Topology	47.000	DMS-1114923 202470	55,390	
Other Assistance	47.000	CBET-1226534	134,527	
<i>Pass-Through From Boston University</i>	47.000	ATM-0120950 201979		74,870
<i>Pass-Through From Brigham Young University</i>	47.000	IIS-0812653 202332		5,749
<i>Pass-Through From Georgia Institute of Technology</i>	47.000	SMA-1063901 202394		84,140
<i>Pass-Through From United States Media Services</i>	47.000	GSO7F0335W 202473		5,859
<i>Pass-Through From University of Arkansas Fayetteville</i>	47.000	SA1211009		49,566
Transdisciplinary Theory of Inventive Designing	47.000	CMMI-1226933 202672	73,004	
Total Non-Stimulus			78,060,289	4,829,750
Stimulus (ARRA):				
Trans-NSF Recovery Act Research Support	47.082		12,619,978	
<i>Pass-Through From DePaul University</i>	47.082			109,800
<i>Pass-Through From Drexel University</i>	47.082			140,347
<i>Pass-Through From Old Dominion University Research Foundation</i>	47.082			13,523
<i>Pass-Through From University of California, Davis</i>	47.082			163,609
<i>Pass-Through From University of Minnesota</i>	47.082			100,319
<i>Pass-Through From University of New Mexico</i>	47.082			175,607
<i>Pass-Through From Vanderbilt University</i>	47.082			9,677
Total Stimulus (ARRA)			12,619,978	712,882
Total Research and Development Cluster			90,680,267	5,542,632
Total National Science Foundation			98,929,034	6,345,908
SMALL BUSINESS ADMINISTRATION				
Small Business Development Centers	59.037		3,256,675	
<i>Pass-Through From Community Business Partnership</i>	59.037			92,977
Federal and State Technology Partnership Program	59.058		67,484	
State Trade and Export Promotion Pilot Grant Program	59.061		597,633	
Other Assistance:				
Congressional Earmark Program	59.000		93,816	
<i>Pass-Through From Raytheon Systems</i>	59.000	Aero- HQ0006-08-D-0003-0014 202586		10,319
Total Excluding Clusters Identified Below			4,015,608	103,296

Research and Development Cluster:

Other Assistance:

COMMONWEALTH OF VIRGINIA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2013

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Mine Safety	59.000	SBAHQ-10-I-0280	6,744	
Total Research and Development Cluster			6,744	-
Total Small Business Administration			4,022,352	103,296
DEPARTMENT OF VETERANS AFFAIRS				
Veterans State Domiciliary Care	64.014		1,080,012	
Veterans State Nursing Home Care	64.015		10,145,067	
Burial Expenses Allowance for Veterans	64.101		489,904	
Veterans Information and Assistance	64.115		2,797	
All-Volunteer Force Educational Assistance	64.124		708,541	
State Cemetery Grants	64.203		3,778,727	
Other Assistance:				
IPA agreement with Salem VA Medical Center	64.000		3,890	
IPA for Cari Rosoff	64.000		14,708	
IPA for Robert McNamara	64.000		32,498	
Total Excluding Clusters Identified Below			16,256,144	-
Research and Development Cluster:				
Veterans State Hospital Care	64.016			
<i>Pass-Through From James A Haley Veteran's Hospital</i>	64.016			58,558
Other Assistance:				
Asymptomatic Carotid Stenosis	64.000	VA-512-D15086 202397	41,183	
Evaluation of Medical Foster Homes	64.000	G00016264 202591	24,921	
Intergovernmental Personnel Act Agreement Giang	64.000		19,266	
Intergovernmental Personnel Act Agreement Phan	64.000	202751	3,273	
Intergovernmental Personnel Act Agreement Wojtusiak	64.000	202949	16,992	
<i>Pass-Through From The Informatics Applications Group</i>	64.000	202944		45,920
Total Research and Development Cluster			105,635	104,478
Total Department of Veterans Affairs			16,361,779	104,478
ENVIRONMENTAL PROTECTION AGENCY				
Surveys Studies, Investigations Demonstrations and Special Purpose Activities Relating to the Clean Air Act	66.034		682,322	
State Clean Diesel Grant Program - ARRA	66.040		190,278	
Puget Sound Action Agenda: Technical Investigations and Implementation Assistance Program	66.123			
<i>Pass-Through From George Washington University</i>	66.123			36,534
Congressionally Mandated Projects	66.202		32,491	
<i>Pass-Through From Patrick Henry School of Science and Arts</i>	66.202			7,550
State Public Water System Supervision	66.432		2,045,000	
Water Quality Management Planning - ARRA	66.454		261,539	
Capitalization Grants for Clean Water State Revolving Funds - ARRA	66.458		22,970,017	
Nonpoint Source Implementation Grants	66.460		3,016,352	
Chesapeake Bay Program	66.466		4,372,416	
<i>Pass-Through From National Fish & Wildlife Foundation</i>	66.466			30,715
<i>Pass-Through From Pennsylvania State University</i>	66.466			87,201
<i>Pass-Through From Science Museum of Virginia Foundation</i>	66.466			116,855
Capitalization Grants for Drinking Water State Revolving Funds - ARRA	66.468		18,438,481	
Water Protection Grants to the States	66.474		115,489	
P3 Award: National Student Design Competition for Sustainability	66.516		6,634	
Performance Partnership Grants	66.605		9,072,157	
Environmental Information Exchange Network Grant Program and Related Assistance	66.608		68,634	
TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals	66.707		351,331	

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2013

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Pollution Prevention Grants Program	66.708		69,094	
Multi-Media Capacity Building Grants for States and Tribes	66.709		126,800	
Source Reduction Assistance	66.717		69,403	
Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements - ARRA	66.802		433,186	
Underground Storage Tank Prevention, Detection, and Compliance Program	66.804		1,269,436	
Leaking Underground Storage Tank Trust Fund Corrective Action Program - ARRA	66.805		1,304,962	
Superfund State and Indian Tribe Core Program Cooperative Agreements	66.809		218,893	
Environmental Policy and State Innovation Grants	66.940		88,002	
Total Excluding Clusters Identified Below			65,202,917	278,855
Research and Development Cluster:				
Surveys Studies, Investigations Demonstrations and Special Purpose Activities Relating to the Clean Air Act	66.034		259,911	
National Clean Diesel Emissions Reduction Program - ARRA	66.039		74,510	
Targeted Watershed Grants	66.439		80,370	
National Estuary Program	66.456		1,631	
Nonpoint Source Implementation Grants	66.460		68,623	
Regional Wetland Program Development Grants	66.461		216,366	
<i>Pass-Through From Delaware Center for the Inland Bays</i>	66.461			30,424
Chesapeake Bay Program	66.466		1,999,019	
<i>Pass-Through From Chesapeake Bay Foundation Incorporated</i>	66.466			14,080
<i>Pass-Through From Environmental Defense</i>	66.466			6,626
<i>Pass-Through From Farm Pilot Project Coordination Incorporated</i>	66.466			8,455
<i>Pass-Through From National Fish & Wildlife Foundation</i>	66.466			522,902
<i>Pass-Through From University of Maryland</i>	66.466			45,145
Beach Monitoring and Notification Program Implementation Grants	66.472		221,206	
Science To Achieve Results (STAR) Research Program	66.509		378,869	
Regional Environmental Monitoring and Assessment Program (REMAP) Research Projects	66.512			
<i>Pass-Through From Pennsylvania State University</i>	66.512			36,603
Science To Achieve Results (STAR) Fellowship Program	66.514		77,202	
P3 Award: National Student Design Competition for Sustainability	66.516		80,168	
Performance Partnership Grants	66.605		608,948	
Environmental Policy and Innovation Grants	66.611		35,127	
<i>Pass-Through From Water Environment Research Foundation</i>	66.611			76,093
Other Assistance:				
Other Assistance	66.000	EP-11-C-00135	30,306	
Other Assistance	66.000	EP-11-D-000142	9,040	
<i>Pass-Through From CDM Chicago</i>	66.000	AGRMT DTD 2/1/11		228,187
Total Research and Development Cluster			4,141,296	968,515
Total Environmental Protection Agency			69,344,213	1,247,370
NUCLEAR REGULATORY COMMISSION				
U.S. Nuclear Regulatory Commission Nuclear Education Grant Program	77.006		162,366	
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008		553,609	
Total Excluding Clusters Identified Below			715,975	-
Research and Development Cluster:				
U.S. Nuclear Regulatory Commission Minority Serving Institutions Program (MSIP)	77.007		105,804	
<i>Pass-Through From University of California, Berkeley</i>	77.006			11,069
<i>Pass-Through From University of Tennessee</i>	77.006			53,486
Other Assistance:				
Other Assistance	77.000	NRC-HQ-12-G-38-0019	14,639	
Total Research and Development Cluster			120,443	64,555
Total Nuclear Regulatory Commission			836,418	64,555

COMMONWEALTH OF VIRGINIA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2013

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
U.S. DEPARTMENT OF ENERGY				
Non-Stimulus:				
State Energy Program	81.041		2,827,311	
Weatherization Assistance for Low-Income Persons	81.042		1,126,526	
<i>Pass-Through From Green Jobs Alliance</i>	81.042			154,365
<i>Pass-Through From Total Action Against Poverty in Roanoke</i>	81.042			2,621
Conservation Research and Development	81.086		37,878	
Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States and Tribal Concerns, Proposed Solutions	81.106			
<i>Pass-Through From Southern States Energy Board</i>	81.106			950
State Energy Program Special Projects	81.119		471,900	
Nuclear Energy Research, Development and Demonstration	81.121		17,514	
Geologic Sequestration Training and Research Grant Program- ARRA	81.133			
<i>Pass-Through From Southern States Energy Board</i>	81.133			87,137
Other Assistance:				
Other Assistance	81.000	IPA	27,689	
Other Assistance	81.000	IPA EXECUTED 10/6/11	266,539	
Total Non-Stimulus			4,775,357	245,073
Stimulus (ARRA):				
State Energy Program	81.041		704,985	
Weatherization Assistance for Low-Income Persons	81.042		19,327,562	
Renewable Energy Research and Development	81.087		214,135	
<i>Pass-Through From Arizona Geological Survey</i>	81.087			210,469
Electricity Delivery and Energy Reliability, Research, Development and Analysis	81.122		212,814	
Energy Efficiency & Conservation Block Grant Program (EECBG) - ARRA	81.128		2,363,574	
<i>Pass-Through From City of Chesapeake/Norfolk</i>	81.128			34,388
<i>Pass-Through From County of Fairfax</i>	81.128			5,580
Total Stimulus (ARRA)			22,823,070	250,437
Total Excluding Clusters Identified Below			27,598,427	495,510

COMMONWEALTH OF VIRGINIA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2013

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Research and Development Cluster:				
Non-Stimulus:				
State Energy Program	81.041		447,728	
Office of Science Financial Assistance Program	81.049		14,219,459	
<i>Pass-Through From Colorado State University</i>	81.049			48,976
<i>Pass-Through From Cornell University</i>	81.049			19,690
<i>Pass-Through From Georgia Institute of Technology</i>	81.049			1,250
<i>Pass-Through From Institute for Advanced Learning & Research</i>	81.049			84,252
<i>Pass-Through From Michigan State University</i>	81.049			84,918
<i>Pass-Through From microXact Incorporated</i>	81.049			16,091
<i>Pass-Through From NanoSonic, Incorporated</i>	81.049			91,536
<i>Pass-Through From NBE Technologies Limited Liability Company</i>	81.049			74,915
<i>Pass-Through From Ohio State University Research Foundation</i>	81.049			45,161
<i>Pass-Through From Pennsylvania State University</i>	81.049			175,946
<i>Pass-Through From Tulane</i>	81.049			13,741
<i>Pass-Through From University of Michigan - Ann Arbor</i>	81.049			66,444
University Coal Research	81.057		109,228	
Office of Scientific and Technical Information	81.064		88,955	
Regional Biomass Energy Programs	81.079		129,994	
<i>Pass-Through From Mississippi State University</i>	81.079			19,589
<i>Pass-Through From South Dakota State University</i>	81.079			36,493
Conservation Research and Development	81.086		446,937	
<i>Pass-Through From Oak Ridge Institute for Science and Education</i>	81.086			35,014
<i>Pass-Through From Pennsylvania State University</i>	81.086			367,667
Renewable Energy Research and Development	81.087		898,426	
<i>Pass-Through From Fugro William Lettis & Association Incorporated</i>	81.087			166,027
<i>Pass-Through From Giner Electrochemical Systems Limited Liability Company</i>	81.087			132,357
<i>Pass-Through From North Carolina State University</i>	81.087			50,916
<i>Pass-Through From South Dakota State University</i>	81.087			12,279
<i>Pass-Through From University of Connecticut</i>	81.087			12,932
<i>Pass-Through From University of Florida</i>	81.087			1,345
<i>Pass-Through From Virginia Electric & Power Company</i>	81.087			95,240
Fossil Energy Research and Development	81.089		2,501,733	
<i>Pass-Through From Prime Photonics Limited Company</i>	81.089			28,672
<i>Pass-Through From University of Kentucky</i>	81.089			595,647
Epidemiology and Other Health Studies Financial Assistance Program	81.108			
<i>Pass-Through From Pennsylvania State University</i>	81.108			34,562
Stewardship Science Grant Program	81.112			
<i>Pass-Through From Regents of the University of California</i>	81.112			70,941
Defense Nuclear Nonproliferation Research	81.113		193,923	
<i>Pass-Through From CRDF Global</i>	81.113			658,282
Nuclear Energy Research, Development and Demonstration	81.121			
<i>Pass-Through From Fermi Research Alliance, LLC</i>	81.121			48,337
Electricity Delivery and Energy Reliability, Research, Development and Analysis	81.122		498,651	
<i>Pass-Through From PJM Interconnection, Limited Liability Company</i>	81.122			90,710
<i>Pass-Through From Virginia Beach City</i>	81.122			760
National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program	81.123		296,455	
Advanced Research and Projects Agency - Energy	81.135			
<i>Pass-Through From Hughes Research Laboratories Limited Liability Company</i>	81.135			174,975
<i>Pass-Through From Ideal Power Converters</i>	81.135			223,149
<i>Pass-Through From Texas AgriLife Research</i>	81.135			82,511
<i>Pass-Through From Transphorm Incorporated</i>	81.135			64,315
Other Assistance:				
<i>Pass-Through From Altuda Energy Corporation</i>	81.000	RES AGREEMENT DATED 2/14/07		2,335
<i>Pass-Through From Battelle Memorial Institute</i>	81.000	40000207822 202497		231
<i>Pass-Through From Brookhaven National Laboratory</i>	81.000	CHECK DATED 12/01/11		33,147
<i>Pass-Through From Brookhaven National Laboratory</i>	81.000	NO. 200916		41,569

COMMONWEALTH OF VIRGINIA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2013

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Pass-Through From Georgia Institute of Technology	81.000	RA338-G2		165,708
Pass-Through From Georgia Institute of Technology	81.000	RA968-S2		116,879
Pass-Through From Georgia Institute of Technology	81.000	RD537-S4		744
Pass-Through From Idaho National Laboratory	81.000	CONTRACT NO. 00122418		56,727
Pass-Through From Lawrence Berkeley National Laboratory	81.000	7048974		9,270
Pass-Through From Lawrence Berkeley National Laboratory	81.000	LOG-SUBCONTRACT B596713		32,749
Pass-Through From Los Alamos National Laboratory	81.000	87690-001-11		50,003
Pass-Through From Los Alamos National Laboratory	81.000	SUBCON 169880-1, AGRMT 130309		103,372
Pass-Through From Los Alamos National Security Limited Liability Company	81.000	SUBCONT NO. 196913(165782-1)		39,333
Pass-Through From Pacific Northwest National Laboratory	81.000	202089		58,486
Pass-Through From Pacific Northwest National Laboratory	81.000	CONTRACT NO. 187825		173,020
Pass-Through From Pacific Northwest National Laboratory	81.000	CONTRACT NO. 148006		25,014
Pass-Through From Siemens Energy Incorporated	81.000	DE-FC26-05NT42644-SUB026		28,834
Pass-Through From Siemens Energy Incorporated	81.000	PO 6500018226		102,671
Pass-Through From United Research Services Corporation	81.000	31:4000.2.600.232.002.000.008		122,612
Pass-Through From United Research Services Corporation	81.000	TO 23: 1.600.999.002.000		27,783
Pass-Through From United Research Services Corporation	81.000	TO 27: 2.683.232.001.611		55,143
Pass-Through From United Research Services Corporation	81.000	TO 28: 2.683.232.001.631		39,460
Pass-Through From United Research Services Corporation	81.000	TO 29: 4000.2.683.232.001.651		73,656
Pass-Through From United Research Services Corporation	81.000	TO 30: 2.683.232.001.545		88,084
Pass-Through From United Research Services Corporation	81.000	TO 37: 4000.4.641.251.002.534		43,194
Pass-Through From United Research Services Corporation	81.000	TO 38: 4000.4.641.251.002.531		36,944
Pass-Through From United Research Services Corporation	81.000	TO 39: 4000.4.641.251.002.212		32,884
Pass-Through From United Research Services Corporation	81.000	TO 43: 4000.2.683.062.001.611		57,521
Pass-Through From United Research Services Corporation	81.000	TO 44: 4000.2.683.062.001.631		42,106
Pass-Through From United Research Services Corporation	81.000	TO 45:4000.2.683.062.001.654		26,207
Pass-Through From United Research Services Corporation	81.000	TO 46: 4000.3.622.053.001.231		52,362
Pass-Through From United Research Services Corporation	81.000	TO 47: 4000.3.671.052.001.411		36,668
Pass-Through From United Research Services Corporation	81.000	TO 48:4000.2.683.062.001.546		34,545
Pass-Through From United Research Services Corporation	81.000	TO 49: 4000.2.683.062.001.536		34,545
Pass-Through From United Research Services Corporation	81.000	TO 51:4000.4.641.001.534		60,852
Pass-Through From United Research Services Corporation	81.000	TO 53:4000.4.605.920.009.821		32,245
Pass-Through From United Research Services Corporation	81.000	TO 55:4000.4.605.920.009.531.0		336
Pass-Through From United Research Services Corporation	81.000	TO#032:4000.3.622.243.002.231.		52,867
Pass-Through From United Research Services Corporation	81.000	TO:50: 4000.4.605.920.009.531		37,562
Pass-Through From United Research Services Corporation	81.000	TO:52: 4000.4.641.061.001.531		18,455
Pass-Through From United Research Services Corporation	81.000	TO34:4000.3.671.238.003.413		43,633
Pass-Through From United Research Services Corporation	81.000	TO40: 4000.4.641.251.002.441		54,610
Pass-Through From United Research Services Corporation	81.000	TO42:4000.2.600.220.001.922		71,378
Grain Boundary Diffusion	81.000	DE-FG02-01ER45871 200297	184,520	
Other Assistance	81.000		77,777	
Other Assistance	81.000	120828	5,426	
Other Assistance	81.000	1287381	3,594	
Other Assistance	81.000	400003429	81,565	
Other Assistance	81.000	4000095449	25,474	
Other Assistance	81.000	4000098853	14,570	
Other Assistance	81.000	4000099824	25,936	
Other Assistance	81.000	4000102146	248,629	
Other Assistance	81.000	4000121943	22,635	
Other Assistance	81.000	DE-FG02-05ER15658	85,140	
Other Assistance	81.000	DE-FG02-05ER15751	184,840	
Other Assistance	81.000	SUBCONTRACT 4000113197	20,363	
Theory of Optical Physics	81.000	XCO-0-40599-01 202076	107,427	
Total Non-Stimulus			20,919,385	5,941,384

Stimulus (ARRA):

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2013

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
State Energy Program	81.041		1,212,927	
Office of Science Financial Assistance Program	81.049		711,489	
<i>Pass-Through From Jefferson Science Associates, LLC</i>	81.049			223,319
<i>Pass-Through From University of Southern California</i>	81.049			197,813
Conservation Research and Development	81.086		1,180,110	
Electricity Delivery and Energy Reliability, Research, Development and Analysis	81.122		313,578	
Geologic Sequestration Training and Research Grant Program- ARRA	81.133		15,647	
Advanced Research and Projects Agency - Energy	81.135		639,699	
<i>Pass-Through From University of Delaware</i>	81.135			21,857
Other Assistance:				
Other Assistance	81.000	4000104217	7,082	
			<hr/>	
Total Stimulus (ARRA)			4,080,532	442,989
			<hr/>	
Total Research and Development Cluster			24,999,917	6,384,373
			<hr/>	
Total U.S. Department of Energy			52,598,344	6,879,883
			<hr/> <hr/>	

U.S. DEPARTMENT OF EDUCATION

Non-Stimulus:				
Adult Education-Basic Grants to States	84.002		12,592,485	
Migrant Education-State Grant Program	84.011		727,700	
Title I State Agency Program for Neglected and Delinquent Children and Youth	84.013		1,958,961	
National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program	84.015		366,164	
Undergraduate International Studies and Foreign Language Programs	84.016		69,608	
Overseas Programs-Group Projects Abroad	84.021		57,022	
Higher Education-Institutional Aid	84.031		12,765,181	
Career and Technical Education-Basic Grants to States	84.048		23,507,933	
<i>Pass-Through From Arlington Public Schools</i>	84.048			55
Leveraging Educational Assistance Partnership	84.069		362,245	
Fund for the Improvement of Postsecondary Education	84.116		520,201	
<i>Pass-Through From Florida State College</i>	84.116			6,888
<i>Pass-Through From LaGuardia Community College, CUNY</i>	84.116			7,450
Rehabilitation Services-Vocational Rehabilitation Grants to States	84.126		75,796,893	
Rehabilitation Long-Term Training	84.129		607,379	
Migrant Education-Coordination Program	84.144		131,846	
Business and International Education Projects	84.153		17,367	
Rehabilitation Services-Client Assistance Program	84.161		195,134	
Independent Living-State Grants	84.169		450,284	
Javits Fellowships	84.170		123,364	
Rehabilitation Services-Independent Living Services for Older Individuals Who are Blind	84.177		781,542	
Special Education-Grants for Infants and Families	84.181		9,786,227	
Safe and Drug-Free Schools and Communities-National Programs	84.184		56,427	
Safe and Drug-Free Schools and Communities-State Grants	84.186		42,388	
Supported Employment Services for Individuals with the Most Significant Disabilities	84.187		529,977	
Education for Homeless Children and Youth	84.196		1,137,226	
Graduate Assistance in Areas of National Need	84.200		351,534	
Javits Gifted and Talented Students Education	84.206		43,332	
Even Start-State Educational Agencies	84.213		472,997	
Fund for the Improvement of Education	84.215			
<i>Pass-Through From Charlottesville City Schools</i>	84.215			4,171
<i>Pass-Through From McComb School District</i>	84.215			31,187
<i>Pass-Through From Montgomery County Public Schools</i>	84.215			197,227
<i>Pass-Through From Norton City Public Schools</i>	84.215			3,319
<i>Pass-Through From Virginia Beach City Public Schools</i>	84.215			4,605
<i>Pass-Through From Waynesboro Public Schools</i>	84.215			5,442
<i>Pass-Through From Wythe County Public Schools</i>	84.215			109,050

COMMONWEALTH OF VIRGINIA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2013

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Assistive Technology	84.224		1,866,780	
Rehabilitation Services Demonstration and Training Programs	84.235		80,359	
Program of Protection and Advocacy of Individual Rights	84.240		293,813	
Tech-Prep Education	84.243		9,736	
Rehabilitation Training-State Vocational Rehabilitation Unit In-Service Training	84.265		165,841	
Ready to Teach	84.286		182,381	
Twenty-First Century Community Learning Centers	84.287		18,901,764	
<i>Pass-Through From Caroline County Virginia Public Schools</i>	84.287			4,400
<i>Pass-Through From Norfolk Public Schools</i>	84.287			64,533
Foreign Language Assistance	84.293		93,028	
State Grants for Innovative Programs	84.298			
<i>Pass-Through From National Writing Project</i>	84.298			2,500
Education Research, Development and Dissemination	84.305			
<i>Pass-Through From University of Connecticut</i>	84.305			19,901
Special Education-State Personnel Development	84.323		1,563,115	
Special Education-Personnel Development to Improve Services and Results for Children with Disabilities	84.325		1,133,638	
Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	84.326		280,411	
Advanced Placement Program (Advanced Placement Test Fee: Advanced Placement Incentive Program Grants	84.330		233,466	
Grants to States for Workplace and Community Transition Training for Incarcerated Individuals	84.331		1,130	
Demonstration Projects to Support Postsecondary Faculty, Staff and Administrations in Educating Students with Disabilities	84.333		38,009	
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334		1,063,448	
Assistive Technology-State Grants for Protection and Advocacy	84.343		82,305	
Transition to Teaching	84.350		195,892	
Rural Education	84.358		2,384,605	
Early Reading First	84.359		198,653	
School Leadership	84.363		891,757	
English Language Acquisition State Grants	84.365		11,939,151	
Mathematics and Science Partnerships	84.366		2,527,343	
<i>Pass-Through From MDC, Incorporated</i>	84.366			15,647
Improving Teacher Quality State Grants	84.367		49,090,606	
<i>Pass-Through From National Writing Project</i>	84.367			64,869
Grants for Enhanced Assessment Instruments	84.368		372,958	
Grants for State Assessments and Related Activities	84.369		15,026,211	
<i>Pass-Through From King and Queen County Public Schools</i>	84.369			121,792
Striving Readers	84.371		220,388	
College Access Challenge Grant Program	84.378		1,660,104	
<i>Pass-Through From Virginia Foundation for Community College Education</i>	84.378			19,571
Baccalaureate Degrees in Science, Technology, Engineering, Mathematics, and Critical Foreign Languages and Masters Degrees	84.381		121,244	
Strengthening Minority-Serving Institutions	84.382		297,926	
Special Education - Grants for Infants and Families, Recovery Act	84.393		397,782	
Transition Programs for Students with Intellectual Disabilities into Higher Education	84.407		519,531	
National Writing Project	84.928		461	
<i>Pass-Through From National Writing Project</i>	84.928			76,266
Other Assistance:				
Exceptional Americans	84.000	U215X100327 202293	31,085	
<i>Pass-Through From National Writing Project</i>	84.000	92-VA04 201784		20,826
<i>Pass-Through From Salus University</i>	84.000	H325V090001 202693		30,054
Virginia Assistive Technology System Memorandum	84.000	12-028 202482	42,655	
Total Non-Stimulus			255,358,993	809,753

COMMONWEALTH OF VIRGINIA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2013

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Stimulus (ARRA):				
Education Jobs Fund	84.410		59,470,053	
Total Stimulus (ARRA)			59,470,053	-
Total Excluding Clusters Identified Below			314,829,046	809,753
Educational Technology State Grants Cluster:				
Non-Stimulus:				
Education Technology State Grants	84.318		768,724	
Education Technology State Grants, Recovery Act	84.386		30,777	
Total Non-Stimulus			799,501	-
Stimulus (ARRA):				
Education Technology State Grants, Recovery Act	84.386		50,188	
Total Stimulus (ARRA)			50,188	-
Total Education Technology State Grants Cluster			849,689	-
School Improvement Grants Cluster:				
Non-Stimulus:				
School Improvement Grants	84.377		11,852,377	
School Improvement Grants, Recovery Act	84.388		196,139	
Total Non-Stimulus			12,048,516	-
Stimulus (ARRA):				
School Improvement Grants, Recovery Act	84.388		17,344,226	
Total Stimulus (ARRA)			17,344,226	-
Total School Improvement Grants Cluster			29,392,742	-
Special Education Cluster (IDEA):				
Special Education-Grants to States	84.027		271,739,662	
Special Education-Preschool Grants	84.173		8,462,125	
Total Special Education Cluster (IDEA)			280,201,787	-
Statewide Data Systems Cluster:				
Stimulus (ARRA):				
Statewide Data Systems, Recovery Act	84.384		6,457,156	
Total Statewide Data Systems Cluster			6,457,156	-
Student Financial Assistance Programs Cluster:				
Federal Supplemental Educational Opportunity Grants	84.007		10,125,952	
Federal Work-Study Program - ARRA	84.033		9,632,526	
Federal Perkins Loan Program-Federal Capital Contributions	84.038		74,366,456	
Federal Pell Grant Program - ARRA	84.063		434,929,172	
Federal Direct Student Loans	84.268		1,322,267,174	
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379		278,648	
Postsecondary Education Scholarships for Veterans Dependents	84.408		15,779	
Total Student Financial Assistance Programs			1,851,615,707	-
Teacher Incentive Fund Cluster:				
Teacher Incentive Fund	84.374			
Pass-Through From The Community Training and Assistance Center	84.374			64,787
Total Teacher Incentive Fund Cluster			-	64,787

COMMONWEALTH OF VIRGINIA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2013

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Teacher Quality Partnership Grants Cluster:				
Stimulus (ARRA):				
Teacher Quality Partnerships, Recovery Act	84.405		1,101,828	
Total Teacher Quality Partnership Grants Cluster			1,101,828	-
Title I, Part A Cluster:				
Non-Stimulus:				
Title I Grants to Local Educational Agencies	84.010		264,277,801	
Total Non-Stimulus			264,277,801	-
Stimulus (ARRA):				
Title I - Grants to Local Educational Agencies, Recovery Act	84.389		72,659	
Total Stimulus (ARRA)			72,659	-
Total Title I, Part A Cluster			264,350,460	-
Trio Cluster:				
TRIO-Student Support Services	84.042		5,212,780	
TRIO-Talent Search	84.044		1,602,993	
TRIO-Upward Bound	84.047		4,772,715	
TRIO-Educational Opportunity Centers	84.066		351,882	
TRIO-McNair Post-Baccalaureate Achievement	84.217		135,722	
Total Trio Cluster			12,076,092	-
Research and Development Cluster:				
Non-Stimulus:				
Adult Education-Basic Grants to States	84.002		6,421	
International Research and Studies	84.017		49,228	
Fund for the Improvement of Postsecondary Education	84.116		351,386	
<i>Pass-Through From North Carolina State University</i>	84.116			2,363
National Institute on Disability and Rehabilitation Research	84.133		1,616,736	
<i>Pass-Through From Southwestern Educational Development Laboratory</i>	84.133			217,474
<i>Pass-Through From Transcen Incorporated</i>	84.133			427,287
Safe and Drug-Free Schools and Communities-State Grants	84.186			
<i>Pass-Through From Falls Church City Public Schools</i>	84.186			(1,786)
Graduate Assistance in Areas of National Need	84.200		139,566	
Javits Gifted and Talented Students Education	84.206		82,666	
<i>Pass-Through From University of Connecticut</i>	84.206			349,693
Fund for the Improvement of Education	84.215			
<i>Pass-Through From Children, Youth and Family Services, Incorporated</i>	84.215			60,125
Assistive Technology	84.224			
<i>Pass-Through From RESNA (Rehabilitative Engineering and Assistive Technology Society of North America)</i>	84.224			13,277
Education Research, Development and Dissemination	84.305		8,938,147	
<i>Pass-Through From American Institutes for Research</i>	84.305			102,182
<i>Pass-Through From Columbia University</i>	84.305			9,983
<i>Pass-Through From DePaul University</i>	84.305			14,531
<i>Pass-Through From Ohio State University</i>	84.305			13,293
<i>Pass-Through From Oregon State University</i>	84.305			11,712
<i>Pass-Through From Stanford University</i>	84.305			92,649
<i>Pass-Through From The University of Chicago</i>	84.305			26,530
<i>Pass-Through From University of Cambridge</i>	84.305			122,039
Research in Special Education	84.324		1,032,942	
<i>Pass-Through From University of Florida</i>	84.324			504,719
Special Education-Personnel Development to Improve Services and Results for Children with Disabilities	84.325		355,186	
Special Education-Technology and Media Services for Individuals with Disabilities	84.327		137,321	
Mathematics and Science Partnerships	84.366		304,680	
Other Assistance:				

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2013

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
National History Education Clearinghouse	84.000	ED-07-CO-0088 201388	598,093	
<i>Pass-Through From American Institutes for Research</i>	84.000	H133A110004 202619		31,744
Research Abroad	84.000	P022A120007 202804	59,075	
Strengthening the Study of North African Culture	84.000	P016A120054 202778	3,086	
Total Non-Stimulus			13,674,533	1,997,815
Stimulus (ARRA):				
State Fiscal Stabilization Fund (SFSF) - What Works and Innovation Fund, Recovery Act	84.396		4,641,744	
<i>Pass-Through From AppleTree Institute For Education Innovation</i>	84.396			158,911
<i>Pass-Through From Oregon State University</i>	84.396			385,669
Total Stimulus (ARRA)			4,641,744	544,580
Total Research and Development Cluster			18,316,277	2,542,395
Total U.S. Department of Education			2,779,190,784	3,416,935
SCHOLARSHIP AND FELLOWSHIP FOUNDATIONS				
Smithsonian Institution Fellowship Program	85.601			
<i>Pass-Through From Smithsonian Astrophysical Observatory</i>	85.601			204
U.S. Faculty Scholar Grants	85.801		458	
Other Assistance:				
Health and Safety Issues	85.000	12-730-0000249788 209809	2,231	
Lease Management Training	85.000	13-730-0000249788 209810	3,992	
Principles of Facility Management	85.000	730-0000275425 209787	3,937	
Total Scholarship and Fellowship Foundations			10,618	204
U.S. NATIONAL ARCHIVES AND RECORDS ADMINISTRATION				
National Historical Publications and Records Grants	89.003		558,714	
Total Excluding Clusters Identified Below			558,714	-
Research and Development Cluster:				
National Historical Publications and Records Grants	89.003		1,366,568	
Total Research and Development Cluster			1,366,568	-
Total U.S. National Archives and Records Administration			1,925,282	-
ELECTIONS ASSISTANCE COMMISSION				
Help America Vote Act Requirements Payments	90.401		4,616,438	
Total Elections Assistance Commission			4,616,438	-
U.S. INSTITUTE OF PEACE				
Annual Grant Competition	91.001		24,340	
Total Excluding Clusters Identified Below			24,340	-

COMMONWEALTH OF VIRGINIA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2013

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Research and Development Cluster:				
Annual Grant Competition	91.001		92,773	
Total Research and Development Cluster			92,773	-
Total U.S. Institute of Peace			117,113	-

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Non-Stimulus:				
Medical Reserve Corps Small Grant Program	93.008			
<i>Pass-Through From National Association of County and City Health Officials</i>	93.008			120,225
Special Programs for the Aging-Title VII, Chapter 3-Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041		118,298	
Special Programs for the Aging-Title VII, Chapter 2-Long Term Care Ombudsman Services for Older Individuals	93.042		384,966	
Special Programs for the Aging-Title III, Part D-Disease Prevention and Health Promotion Services	93.043		483,583	
Special Programs for the Aging-Title IV-and Title II-Discretionary Projects - ARRA	93.048		667,235	
Alzheimer's Disease Demonstration Grants to States	93.051		95,503	
National Family Caregiver Support, Title III, Part E	93.052		3,503,434	
Global AIDS	93.067			
<i>Pass-Through From Republic of Rwanda, Minister of Health</i>	93.067			635,012
<i>Pass-Through From South African Medical Research Council</i>	93.067			14,383
Public Health Emergency Preparedness	93.069		3,621,597	
Lifespan Respite Care Program	93.072		140,269	
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074		17,566,518	
Family Smoking Prevention and Tobacco Control Act Regulatory Research	93.077		88,124	
Enhance The Safety of Children Affected by Parental Methamphetamine or Other Substance Abuse	93.087			
<i>Pass-Through From Rockingham Memorial Hospital</i>	93.087			18,980
Advancing System Improvements to Support Targets for Healthy People 2010	93.088			
<i>Pass-Through From Futures Without Violence</i>	93.088			26,881
Affordable Care Act - Personal Responsibility Education Program	93.092		238,780	
Food and Drug Administration-Research	93.103		871,744	
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104		106,213	
Area Health Education Centers Point of Service Maintenance and Enhancement Awards	93.107		556,594	
Maternal and Child Health Federal Consolidated Programs	93.110		866,261	
<i>Pass-Through From Children's Hospital of Philadelphia</i>	93.110			39,583
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116		1,563,138	
Nurse Anesthetist Traineeships	93.124		50,750	
Emergency Medical Services for Children	93.127		129,671	
Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	93.130		170,250	
Grants to Increase Organ Donations	93.134		198,403	
Injury Prevention and Control Research and State and Community Based Programs	93.136		1,204,701	
Protection and Advocacy for Individuals with Mental Illness	93.138		578,056	
AIDS Education and Training Centers	93.145		3,107	
<i>Pass-Through From University of Pittsburgh</i>	93.145			298,316
Projects for Assistance in Transition from Homelessness (PATH)	93.150		1,360,256	
Coordinated Services and Access to Research for Women, Infants, Children, and Youth	93.153		250,574	
Grants to States for Loan Repayment Program	93.165		80,000	
Nursing Workforce Diversity	93.178		293,550	
Disabilities Prevention	93.184		26,133	
Patient Navigation and Chronic Disease Prevention Program	93.191		103,864	
Telehealth Programs	93.211		449,736	
Family Planning-Services	93.217		3,977,680	
Traumatic Brain Injury-State Demonstration Grant Program	93.234		344,723	
Affordable Care Act Abstinence Education Program	93.235		700,752	

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2013

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Grants to States to Support Oral Healthcare Workforce Activities	93.236		669,949	
State Capacity Building	93.240		198,142	
State Rural Hospital Flexibility Program	93.241		707,345	
Substance Abuse and Mental Health Services-Projects of Regional and National Significance	93.243		5,337,058	
<i>Pass-Through From American Nurses Association</i>	93.243			5,000
<i>Pass-Through From Center for Social Innovation</i>	93.243			20,096
<i>Pass-Through From City of Richmond</i>	93.243			34,999
<i>Pass-Through From National Association of State Mental Health Program Directors</i>	93.243			69,119
<i>Pass-Through From The Daily Planet</i>	93.243			47,991
<i>Pass-Through From University of California at San Francisco</i>	93.243			9,862
Advanced Education Nursing Grant Program	93.247		221,648	
Public Health Training Centers Program	93.249			
<i>Pass-Through From Eastern Virginia Medical School</i>	93.249			99,412
Universal Newborn Hearing Screening	93.251		286,783	
Poison Control Stabilization and Enhancement Grant Program	93.253		423,394	
State Health Care Access Program	93.256		448,521	
Comprehensive Geriatric Education Program (CGEP)	93.265		35,304	
Immunization Cooperative Agreements	93.268		62,134,957	
Adult Viral Hepatitis Prevention and Control	93.270		43,179	
Centers for Disease Control and Prevention-Investigations and Technical Assistance	93.283		7,899,315	
<i>Pass-Through From Council of State and Territorial Epidemiologists</i>	93.283			57,636
<i>Pass-Through From National Association of Chronic Disease Directors</i>	93.283			50,620
<i>Pass-Through From Task Force for Global Health</i>	93.283			5,459
State Partnership Grant Program to Improve Minority Health	93.296		147,544	
Small Rural Hospital Improvement Grant Program	93.301		186,616	
Minority Health and Health Disparities Research	93.307		6,313	
Research Infrastructure Programs	93.351		577,820	
Advanced Education Nursing Traineeships	93.358		175,840	
Nurse Education, Practice and Retention Grants	93.359		286,526	
<i>Pass-Through From Marquette University</i>	93.359			27,839
Cancer Cause and Prevention Research	93.393			
<i>Pass-Through From University of Kentucky Research Foundation</i>	93.393			20,771
Cancer Detection and Diagnosis Research	93.394			
<i>Pass-Through From American College of Radiology</i>	93.394			10,243
Cancer Centers Support Grants	93.397			
<i>Pass-Through From University of Kentucky Research Foundation</i>	93.397			117,037
Pregnancy Assistance Fund Program - ARRA	93.500		1,435,046	
Affordable Care Act (ACA) Family to Family Health Information Centers	93.504		94,924	
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.505		3,314,687	
PPHF 2012 National Public Health Improvement Initiative	93.507		346,938	
Affordable Care Act (ACA) State Health Care Workforce Development Grants	93.509		1,435,960	
<i>Pass-Through From Virginia Health Workforce Development Authority</i>	93.509			21,353
Affordable Care Act (ACA) Primary Care Residency Expansion Program	93.510		280,078	
Affordable Care Act (ACA) Grants to States for Health Insurance Premium Review	93.511		39,016	
Affordable Care Act (ACA) Nurse-Managed Health Clinics	93.515			
<i>Pass-Through From St. Mary's Health Wagon, Incorporated</i>	93.515			270,539
Affordable Care Act (ACA) Public Health Training Centers Program	93.516		98,739	
Affordable Care Act - Medicare Improvements for Patients and Providers	93.518		184,610	
Affordable Care Act (ACA) – Consumer Assistance Program Grants	93.519		321,883	
Centers for Disease Control and Prevention –Affordable Care Act (ACA) – Communities Putting Prevention to Work	93.520		7,946	
The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging Infections Program (EIP) Cooperative Agreements	93.521		954,035	
State Planning and Establishment Grants for the Affordable Care Act (ACA)'s Exchanges	93.525		348,662	
Prevention and Public Health Fund (Affordable Care Act) - Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance	93.539		339,993	
The Patient Protection and Affordable Care Act of 2010 (ACA)	93.541		166,079	

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2013

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
The Patient Protection and Affordable Care Act of 2010 Authorizes Coordinated Chronic Disease Prevention and Health Promotion Program	93.544		261,151	
Promoting Safe and Stable Families	93.556		4,557,023	
<i>Pass-Through From Child Development Resources</i>	93.556			9,416
Child Support Enforcement	93.563		59,555,630	
Refugee and Entrant Assistance-State Administered Programs	93.566		8,318,416	
Low-Income Home Energy Assistance	93.568		88,972,770	
<i>Pass-Through From City of Richmond</i>	93.568			96,656
Community Services Block Grant	93.569		9,302,918	
Refugee and Entrant Assistance-Discretionary Grants	93.576		749,004	
Refugee and Entrant Assistance-Targeted Assistance Grants	93.584		465,893	
State Court Improvement Program	93.586		854,700	
Community-Based Child Abuse Prevention Grants	93.590		1,321,809	
Grants to States for Access and Visitation Programs	93.597		213,249	
Chafee Education and Training Vouchers Program (ETV)	93.599		529,138	
Head Start	93.600		246,051	
Assets for Independence Demonstration Program	93.602			
<i>Pass-Through From Abt Associates Incorporated</i>	93.602			396,506
Adoption Incentive Payments	93.603		881,303	
Strong Start for Mothers and Newborns	93.611		1,002	
Voting Access for Individuals with Disabilities-Grants to States	93.617		78,548	
Voting Access for Individuals with Disabilities-Grants for Protection and Advocacy Systems	93.618		80,638	
Developmental Disabilities Basic Support and Advocacy Grants	93.630		2,201,566	
University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632		636,339	
Children's Justice Grants to States	93.643		439,303	
Stephanie Tubbs Jones Child Welfare Services Program	93.645		7,427,483	
Social Services Research and Demonstration	93.647		74,488	
Foster Care-Title IV-E	93.658		50,445,450	
Adoption Assistance - ARRA	93.659		39,414,297	
Social Services Block Grant	93.667		60,855,257	
Child Abuse and Neglect State Grants	93.669		586,981	
Family Violence Prevention and Services/Grants for Battered Women's Shelters-Grants to States and Indian Tribes	93.671		2,299,308	
Chafee Foster Care Independence Program	93.674		1,656,585	
Mental and Behavioral Health Education and Training Grants	93.732		78,963	
Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by the Prevention and Public Health Fund (PPHF-2012)	93.733		9,943	
Empowering Older Adults and Adults with Disabilities through Chronic Disease Self-Management Education Programs	93.734		327,208	
State Public Health Approaches for Ensuring Quitline Capacity Funded in Part by 2012 Prevention and Public Health Funds (PPHF-2012)	93.735		370,382	
Prevention Public Health Fund 2012: Viral Hepatitis Prevention	93.736		35,814	
PPHF 2012: Breast and Cervical Cancer Screening Opportunities for States, Tribes, and Territories solely financed by 2012 Prevention and Public Health Funds	93.744		168,676	
PPHF 2012: Health Care Surveillance/Health Statistics Surveillance Program Announcement: Behavioral Risk Factor Surveillance System Financed in Part by 2012 Prevention and Public Health Funds	93.745		42,632	
Children's Health Insurance Program	93.767		190,910,023	
<i>Pass-Through From Virginia Health Care Foundation</i>	93.767			23,500
Medicaid Infrastructure Grants To Support the Competitive Employment of People with Disabilities	93.768		237,859	
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779		1,138,457	
Alternatives to Psychiatric Residential Treatment Facilities for Children	93.789		263,756	
Money Follows the Person Rebalancing Demonstration	93.791		10,058,514	
Allergy, Immunology and Transplantation Research	93.855		5,000	
<i>Pass-Through From Brigham and Women's Hospital</i>	93.855			24,287
Biomedical Research and Research Training	93.859		305,180	
<i>Pass-Through From Medical University of South Carolina</i>	93.859			9,703
<i>Pass-Through From Texas A&M University</i>	93.859			16,317

COMMONWEALTH OF VIRGINIA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2013

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
<i>Pass-Through From The Trustees of Columbia University in the City of New York</i>	93.859			41,729
Child Health and Human Development Extramural Research	93.865		33,443	
<i>Pass-Through From Johns Hopkins University</i>	93.865			138,906
Medical Library Assistance	93.879		125,235	
<i>Pass-Through From Vanderbilt University</i>	93.879			7,300
Health Care and Other Facilities	93.887		73	
National Bioterrorism Hospital Preparedness Program	93.889		4,915,031	
Rural Health Care Services Outreach and Rural Health Network Development and Small Health Care Provider Quality Improvement Program	93.912			
<i>Pass-Through From Stone Mountain Health Alliance</i>	93.912			9,297
Grants to States for Operation of Offices of Rural Health	93.913		181,475	
HIV Emergency Relief Project Grants	93.914			
<i>Pass-Through From City of Norfolk</i>	93.914			400,000
<i>Pass-Through From Northern Virginia Regional Council</i>	93.914			1,599,509
HIV Care Formula Grants	93.917		30,534,125	
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918		889,457	
<i>Pass-Through From INOVA Health Systems</i>	93.918			5,237
Healthy Start Initiative	93.926		967,154	
Special Projects of National Significance	93.928		1,328,691	
Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems	93.938		169,807	
HIV Prevention Activities-Non-Governmental Organization Based	93.939			
<i>Pass-Through From Kaiser Permanente</i>	93.939			17,439
HIV Prevention Activities-Health Department Based	93.940		6,052,232	
Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (HIV) Infection in Selected Population Groups	93.943		2,617	
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944		1,647,835	
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	93.946		138,662	
Block Grants for Community Mental Health Services	93.958		11,015,305	
Block Grants for Prevention and Treatment of Substance Abuse	93.959		42,918,655	
Geriatric Education Centers	93.969		413,001	
Preventive Health Services-Sexually Transmitted Diseases Control Grants	93.977		2,030,216	
<i>Pass-Through From Maryland Department of Health</i>	93.977			9,477
Preventive Health Services-Sexually Transmitted Diseases Research, Demonstrations, and Public Information and Education Grants	93.978		190,545	
Preventive Health and Health Services Block Grant	93.991		1,344,302	
Maternal and Child Health Services Block Grant to the States	93.994		14,416,901	
Other Assistance:				
Behavior Change and Health Communication	93.000	Order 1390445 209786	4,860	
Behavior Change Health Communication	93.000	Order129365 209820	878	
Clear Health Communication	93.000	Order 1390018 209800	5,510	
Evaluation of Low Literacy Products	93.000	Order 1290370 209819	4,566	
Feed Inspection	93.000	HHSF223201210115C	12,423	
Food Inspection	93.000	HHSF223201110061C	149,824	
Food Inspection	93.000	HHSF223201210127C	7,529	
Health Literacy Principles	93.000	Order1290374 209818	1,156	
Mammography	93.000	HHSF223201210123C	186,031	
NIMH Neuropathology	93.000	HHSN271201100325P	169,384	
<i>Pass-Through From Allegheny Community College</i>	93.000	G00867872- 202931		1,890
<i>Pass-Through From JBS International, Incorporated</i>	93.000	HHSS2832007000031 202932		1,332
Retail Program Initiative	93.000	HHSF223201110372M	130	
Review National Retail Food Regulation Standards	93.000	HHST223201210219M	2,380	
Scientific Writing Training	93.000	Order 1390349 209788	5,652	
Social Marketing	93.000	Order 1390156 209791	4,957	
Stealthy Situation	93.000	20121118	598	
Tissue Residue Inspection	93.000	HHSF2232012100121	1,887	
Writing Skills Training	93.000	Order 1390152 209790	5,469	

COMMONWEALTH OF VIRGINIA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2013

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Total Non-Stimulus			796,206,016	4,829,857
Stimulus (ARRA):				
ARRA - State Primary Care Offices	93.414		10,305	
Trans-NIH Recovery Act Research Support	93.701		269,215	
ARRA - Head Start	93.708		485,404	
Health Information Technology Regional Extension Centers Program - ARRA	93.718			
<i>Pass-Through From VHQC</i>	93.718			107,750
ARRA - State Grants to Promote Health Information Technology	93.719		3,876,830	
ARRA - Health Information Technology Professionals in Health Care	93.721		3,751,909	
ARRA - Prevention and Wellness - State, Territories and Pacific Islands	93.723		53,494	
ARRA - Communities Putting Prevention to Work: Chronic Disease Self-Management Program	93.725		67,681	
ARRA - Health Information Technology and Public Health	93.729		28,787	
Total Stimulus (ARRA)			8,543,625	107,750
Total Excluding Clusters Identified Below			804,749,641	4,937,607
Aging Cluster:				
Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers	93.044		11,557,037	
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045		11,894,632	
Nutrition Services Incentive Program	93.053		2,248,067	
Total Aging Cluster			25,699,736	-
CCDF Cluster:				
Child Care and Development Block Grant	93.575		53,191,666	
<i>Pass-Through From Child Development Resources, Incorporated</i>	93.575			123,036
<i>Pass-Through From Child Development Resources Institute</i>	93.575			205,068
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596		56,847,784	
Total CCDF Cluster			110,039,450	328,104
Health Centers Cluster:				
Affordable Care Act (ACA) Grants for New and Expanded Services under the Health Center Program	93.527			
<i>Pass-Through From The Health Wagon, Incorporated</i>	93.527			5,000
Total Health Centers Cluster			-	5,000
Medicaid Cluster:				
State Medicaid Fraud Control Units	93.775		7,366,285	
State Survey and Certification of Health Care Providers and Suppliers	93.777		6,919,263	
Medical Assistance Program	93.778		4,001,722,470	
Total Medicaid Cluster			4,016,008,018	-
Student Financial Assistance Programs:				
Nurse Faculty Loan Program (NFLP)	93.264		427,355	
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	93.342		10,182,736	
Nursing Student Loans	93.364		2,184,991	
Total Student Financial Assistance Programs Cluster			12,795,082	-
TANF Cluster:				
Temporary Assistance for Needy Families	93.558		125,719,537	
Total TANF Cluster			125,719,537	-

COMMONWEALTH OF VIRGINIA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2013

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Research and Development Cluster: Non-Stimulus:				
HIV Prevention Programs for Women	93.015		104,867	
Alzheimer's Disease Demonstration Grants to States	93.051			
<i>Pass-Through From Alzheimer's Association of Central and Western Virginia</i>	93.051			10,159
Birth Defects and Developmental Disabilities - Prevention and Surveillance	93.073			
<i>Pass-Through From Operation Smile, Incorporated</i>	93.073			74,403
Family Smoking Prevention and Tobacco Control Act Regulatory Research	93.077			
<i>Pass-Through From University of Maryland</i>	93.077			29,045
Food and Drug Administration-Research	93.103		138,443	
<i>Pass-Through From Lifesource Biomedical Limited Liability Company</i>	93.103			83,214
<i>Pass-Through From University of Kansas Medical Center</i>	93.103			5,040
Maternal and Child Health Federal Consolidated Programs	93.110		673,097	
Environmental Health	93.113		817,872	
<i>Pass-Through From Georgetown University Medical Center</i>	93.113			69,600
<i>Pass-Through From The University of Texas at Arlington</i>	93.113			10,749
<i>Pass-Through From University of North Carolina at Chapel Hill</i>	93.113			3,021
<i>Pass-Through From Wake Forest University</i>	93.113			12,634
Oral Diseases and Disorders Research	93.121		1,770,218	
<i>Pass-Through From Georgia Institute of Technology</i>	93.121			38,410
<i>Pass-Through From Medical University of South Carolina</i>	93.121			89,715
<i>Pass-Through From University of Texas</i>	93.121			(38)
Emergency Medical Services for Children	93.127			
<i>Pass-Through From Children's Research Institute</i>	93.127			121,048
Injury Prevention and Control Research and State and Community Based Programs	93.136		995,582	
<i>Pass-Through From Johns Hopkins University</i>	93.136			9,696
NIEHS Superfund Hazardous Substances-Basic Research and Education	93.143		194,689	
Human Genome Research	93.172		1,012,944	
Research Related to Deafness and Communication Disorders	93.173		2,038,513	
<i>Pass-Through From Ohio University</i>	93.173			17,738
<i>Pass-Through From University of Louisville Research Foundation, Incorporated</i>	93.173			119,693
Disabilities Prevention	93.184			
<i>Pass-Through From The Children's Hospital of Philadelphia</i>	93.184			22,472
Research and Training in Complementary and Alternative Medicine	93.213		1,163,201	
<i>Pass-Through From Massachusetts General Hospital</i>	93.213			620
Research on Healthcare Costs, Quality and Outcomes	93.226		716,000	
<i>Pass-Through From RAND Corporation</i>	93.226			47,805
<i>Pass-Through From University of Illinois</i>	93.226			57,477
National Center on Sleep Disorders Research	93.233		419,371	
Mental Health Research Grants	93.242		7,107,176	
<i>Pass-Through From University of Illinois at Chicago</i>	93.242			4,919
<i>Pass-Through From Boston University</i>	93.242			40,928
<i>Pass-Through From Brown University</i>	93.242			22,035
<i>Pass-Through From Indiana University</i>	93.242			80,789
<i>Pass-Through From Medical College of Wisconsin</i>	93.242			42,696
<i>Pass-Through From Michigan State University</i>	93.242			33,198
<i>Pass-Through From Purdue University</i>	93.242			6,893
<i>Pass-Through From Rhode Island Hospital</i>	93.242			19,697
<i>Pass-Through From University of North Carolina at Chapel Hill</i>	93.242			70,545
<i>Pass-Through From University of Pittsburgh</i>	93.242			29,294
<i>Pass-Through From University of Rochester</i>	93.242			66,159
<i>Pass-Through From Yale University</i>	93.242			26,123
Substance Abuse and Mental Health Services-Projects of Regional and National Significance	93.243		70,266	
Occupational Safety and Health Program	93.262		2,289,570	
<i>Pass-Through From Marshfield Clinic Research Foundation</i>	93.262			15,004
<i>Pass-Through From North Carolina State University</i>	93.262			22,382
<i>Pass-Through From University of Kentucky</i>	93.262			33,425

COMMONWEALTH OF VIRGINIA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2013

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Comprehensive Geriatric Education Program (CGEP)	93.265		291,824	
Alcohol Research Career Development Awards for Scientists and Clinicians	93.271		131,803	
Alcohol National Research Service Awards for Research Training	93.272		22,637	
Alcohol Research Programs	93.273		7,806,669	
<i>Pass-Through From Marquette University</i>	93.273			1,170
<i>Pass-Through From The Research Foundation of State University of New York</i>	93.273			113,547
Drug Abuse and Addiction Research Programs	93.279		15,738,489	
<i>Pass-Through From American Institutes for Research</i>	93.279			6,788
<i>Pass-Through From Arizona State University</i>	93.279			11,403
<i>Pass-Through From Duke University</i>	93.279			343,987
<i>Pass-Through From Florida International University</i>	93.279			33,039
<i>Pass-Through From Fordham University</i>	93.279			7,157
<i>Pass-Through From Johns Hopkins University</i>	93.279			195,913
<i>Pass-Through From Lund University</i>	93.279			40,952
<i>Pass-Through From Northwestern University</i>	93.279			23,752
<i>Pass-Through From Research Triangle Institute</i>	93.279			181,039
<i>Pass-Through From Scripps Research Institute</i>	93.279			231,462
<i>Pass-Through From Seton Hall University</i>	93.279			246,110
<i>Pass-Through From Silverchair Science and Communications, Incorporated</i>	93.279			(4,092)
<i>Pass-Through From Southern Research Institute</i>	93.279			28,599
<i>Pass-Through From University of Colorado</i>	93.279			15,116
<i>Pass-Through From University of Florida</i>	93.279			75,799
<i>Pass-Through From University of Kentucky</i>	93.279			25,032
<i>Pass-Through From University of Kentucky Research Foundation</i>	93.279			11,728
<i>Pass-Through From University of Maryland</i>	93.279			10,984
<i>Pass-Through From University of North Carolina at Chapel Hill</i>	93.279			84,638
<i>Pass-Through From University of North Texas Health Science</i>	93.279			347,930
<i>Pass-Through From University of Oregon</i>	93.279			22,950
<i>Pass-Through From University of Washington</i>	93.279			148,863
<i>Pass-Through From Yale University</i>	93.279			509,923
Mental Health Research Career/Scientist Development Awards	93.281		246,484	
Mental Health National Research Service Awards for Research Training	93.282		900	
Centers for Disease Control and Prevention-Investigations and Technical Assistance	93.283		118,472	
<i>Pass-Through From Children's Hospital of Philadelphia</i>	93.283			32,637
<i>Pass-Through From National Center on Birth Defects and Developmental Disabilities</i>	93.283			15,323
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286		1,984,667	
<i>Pass-Through From The University of Texas at Arlington</i>	93.286			19,000
<i>Pass-Through From University of California, Santa Barbara</i>	93.286			169,833
President's Council on Physical Fitness, Sports, and Nutrition	93.289			
<i>Pass-Through From Slippery Rock University</i>	93.289			1,400
Minority Health and Health Disparities Research	93.307		1,845,767	
<i>Pass-Through From City College of New York</i>	93.307			17,960
<i>Pass-Through From University of Southern Mississippi</i>	93.307			31,434
Trans-NIH Research Support	93.310		592,815	
National Center for Advancing Translational Sciences	93.350		3,570,726	
<i>Pass-Through From Medical Cyberworlds, Incorporated</i>	93.350			54,776
Research Infrastructure Programs	93.351		312,239	
<i>Pass-Through From University of Washington</i>	93.351			20,230
Nurse Education, Practice and Retention Grants	93.359		324,360	
Nursing Research	93.361		2,109,369	
<i>Pass-Through From Ann & Robert H Lurie Children's Hospital</i>	93.361			28,003
<i>Pass-Through From Cincinnati Children's Hospital</i>	93.361			10,971
<i>Pass-Through From Medical University of South Carolina</i>	93.361			1,265
<i>Pass-Through From The University of Texas at Austin</i>	93.361			22,995
<i>Pass-Through From University of South Florida</i>	93.361			113,067
<i>Pass-Through From Wayne State University</i>	93.361			5,359
National Center for Research Resources	93.389		1,114,134	

COMMONWEALTH OF VIRGINIA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2013

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
<i>Pass-Through From Barron Associates, Incorporated</i>	93.389			615
<i>Pass-Through From Marine Biological Laboratory</i>	93.389			84,453
<i>Pass-Through From The University of Kentucky Research Foundation</i>	93.389			11,443
<i>Pass-Through From University of Georgia</i>	93.389			103,628
Academic Research Enhancement Award	93.390		75,992	
Cancer Cause and Prevention Research	93.393		8,468,711	
<i>Pass-Through From Case Western Reserve University</i>	93.393			3,573
<i>Pass-Through From Duke University</i>	93.393			35,838
<i>Pass-Through From Memorial Sloan-Kettering Cancer Center</i>	93.393			119,451
<i>Pass-Through From University of Arizona</i>	93.393			86,902
<i>Pass-Through From University of Miami</i>	93.393			14,009
<i>Pass-Through From University of Michigan</i>	93.393			33,518
<i>Pass-Through From University of Pittsburgh</i>	93.393			32,890
<i>Pass-Through From University of South Florida</i>	93.393			4,921
Cancer Detection and Diagnosis Research	93.394		3,410,651	
<i>Pass-Through From American College of Radiology Imaging Network</i>	93.394			5,943
<i>Pass-Through From Georgetown University</i>	93.394			74,049
<i>Pass-Through From Johns Hopkins University</i>	93.394			96,448
Cancer Treatment Research	93.395		6,644,479	
<i>Pass-Through From American College of Radiology</i>	93.395			55,209
<i>Pass-Through From Brigham and Women's Hospital, Incorporated</i>	93.395			3,256
<i>Pass-Through From Children's Hospital of Philadelphia</i>	93.395			6,181
<i>Pass-Through From Dana-Farber Cancer Institute, Incorporated</i>	93.395			1,457
<i>Pass-Through From Gynecologic Oncology Group</i>	93.395			36,259
<i>Pass-Through From Harvard University</i>	93.395			2,613
<i>Pass-Through From Health Research Incorporated</i>	93.395			86,271
<i>Pass-Through From ITI Health, Incorporated</i>	93.395			8,319
<i>Pass-Through From John Wayne Cancer Institute</i>	93.395			392
<i>Pass-Through From Mayo Clinic Rochester</i>	93.395			49,081
<i>Pass-Through From National Childhood Cancer Foundation</i>	93.395			32,448
<i>Pass-Through From Parabon NanoLabs, Incorporated</i>	93.395			6,160
<i>Pass-Through From Progenra Incorporated</i>	93.395			3,237
<i>Pass-Through From Sanford-Burnham Medical Research Institute</i>	93.395			69,572
<i>Pass-Through From The University of Texas</i>	93.395			4,697
<i>Pass-Through From University of Pittsburgh</i>	93.395			32,990
<i>Pass-Through From Wake Forest University School of Medicine</i>	93.395			21,480
Cancer Biology Research	93.396		8,008,654	
<i>Pass-Through From Cedars-Sinai Medical Center</i>	93.396			35,772
<i>Pass-Through From Georgetown University</i>	93.396			46,684
<i>Pass-Through From Vanderbilt University</i>	93.396			27,957
Cancer Centers Support Grants	93.397		1,446,599	
<i>Pass-Through From Georgetown University Medical Center</i>	93.397			360,597
<i>Pass-Through From The University of Texas</i>	93.397			248,745
<i>Pass-Through From University of Rochester</i>	93.397			194,416
<i>Pass-Through From University of Texas at San Antonio</i>	93.397			20,244
Cancer Research Manpower	93.398		1,284,022	
<i>Pass-Through From National Disease Research Interchange</i>	93.398			182,617
Cancer Control	93.399		583,507	
<i>Pass-Through From Boston University</i>	93.399			14,595
<i>Pass-Through From National Surgical Adjuvant Breast and Bowel Program</i>	93.399			224,712
<i>Pass-Through From University of Michigan</i>	93.399			58,229
Affordable Care Act (ACA) Public Health Training Centers Program	93.516			
<i>Pass-Through From Eastern Virginia Medical School</i>	93.516			63,909
Centers for Disease Control and Prevention –Affordable Care Act (ACA) – Communities Putting Prevention to Work	93.520			
<i>Pass-Through From Cardno MM&A</i>	93.520			29,119
Head Start	93.600		9,521	
<i>Pass-Through From University of Washington</i>	93.600			1,264,068

COMMONWEALTH OF VIRGINIA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2013

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Health Care Innovation Awards	93.610		582,824	
Developmental Disabilities Projects of National Significance	93.631		132,041	
Trans-NIH Recovery Act Research Support	93.701			
<i>Pass-Through From University of Georgia</i>	93.701			7,794
<i>Pass-Through From University of Washington</i>	93.701			3,386
<i>Pass-Through From Wake Forest University School of Medicine</i>	93.701			676
ARRA - Head Start	93.708		39,608	
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779		32,766	
Cardiovascular Diseases Research	93.837		23,358,340	
<i>Pass-Through From Abbott Laboratories</i>	93.837			37,334
<i>Pass-Through From American Lung Association</i>	93.837			1,395
<i>Pass-Through From Arizona State University</i>	93.837			10,849
<i>Pass-Through From Baylor Research Institute</i>	93.837			94,152
<i>Pass-Through From Brigham and Women's Hospital</i>	93.837			42,416
<i>Pass-Through From Children's Hospital Boston</i>	93.837			17,542
<i>Pass-Through From Duke University</i>	93.837			33,850
<i>Pass-Through From Johns Hopkins University</i>	93.837			459,328
<i>Pass-Through From Joslin Diabetes Center Incorporated</i>	93.837			1,860,506
<i>Pass-Through From La Jolla Institute for Allergy and Immunology</i>	93.837			602,341
<i>Pass-Through From Mayo Clinic Rochester</i>	93.837			24,680
<i>Pass-Through From Mount Sinai School of Medicine</i>	93.837			151,130
<i>Pass-Through From Ohio State University Research Foundation</i>	93.837			16,803
<i>Pass-Through From Puget Sound Blood Center Research Institute</i>	93.837			2,691
<i>Pass-Through From Rensselaer Polytechnic Institute</i>	93.837			70,500
<i>Pass-Through From University of California, San Diego</i>	93.837			129,950
<i>Pass-Through From University of Connecticut</i>	93.837			93,351
<i>Pass-Through From University of Louisville</i>	93.837			168,333
<i>Pass-Through From University of Maryland</i>	93.837			212,745
<i>Pass-Through From University of Minnesota</i>	93.837			10,722
<i>Pass-Through From University of Pennsylvania</i>	93.837			80,953
<i>Pass-Through From University of Rochester</i>	93.837			2,283
<i>Pass-Through From Wake Forest University</i>	93.837			604,784
<i>Pass-Through From Yale University</i>	93.837			7,001
Lung Diseases Research	93.838		5,906,773	
<i>Pass-Through From American Lung Association</i>	93.838			6,090
<i>Pass-Through From Case Western Reserve University</i>	93.838			663,801
<i>Pass-Through From Columbia University</i>	93.838			36,511
<i>Pass-Through From Fred Hutchinson Cancer Research Center</i>	93.838			2,482
<i>Pass-Through From Pennsylvania State University</i>	93.838			14,083
<i>Pass-Through From The Cleveland Clinic Foundation</i>	93.838			(50,813)
<i>Pass-Through From Xemed LLC</i>	93.838			198,355
Blood Diseases and Resources Research	93.839		4,316,633	
<i>Pass-Through From Childhood Cancer Foundation</i>	93.839			1,461
<i>Pass-Through From Mount Sinai School of Medicine</i>	93.839			3,151
<i>Pass-Through From National Marrow Donor Program</i>	93.839			5,180
<i>Pass-Through From New England Research Institutes, Incorporated</i>	93.839			58,976
<i>Pass-Through From Ohio State University Research Foundation</i>	93.839			6,315
<i>Pass-Through From University of North Carolina-Chapel Hill</i>	93.839			11,136
<i>Pass-Through From Washington University in St. Louis</i>	93.839			567
Arthritis, Musculoskeletal and Skin Diseases Research	93.846		5,088,946	
<i>Pass-Through From Georgia Institute of Technology</i>	93.846			9,540
<i>Pass-Through From Indiana University-Purdue University Indianapolis</i>	93.846			129,655
<i>Pass-Through From Memorial Hospital of Rhode Island</i>	93.846			20,174
<i>Pass-Through From Miami University</i>	93.846			15,143
<i>Pass-Through From University of Iowa</i>	93.846			4,754
<i>Pass-Through From University of Wisconsin</i>	93.846			13,446
<i>Pass-Through From Washington University in St. Louis</i>	93.846			34,071

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2013

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Diabetes, Digestive and Kidney Disease Extramural Research	93.847		21,565,528	
<i>Pass-Through From Arkansas Children's Hospital Research Institute</i>	93.847			5,130
<i>Pass-Through From Baylor College of Medicine</i>	93.847			139,102
<i>Pass-Through From Benaroya Research Institute</i>	93.847			19,262
<i>Pass-Through From Children's Research Institute</i>	93.847			99,160
<i>Pass-Through From Duke University</i>	93.847			(227)
<i>Pass-Through From Joslin Diabetes Center Incorporated</i>	93.847			43,832
<i>Pass-Through From Joslin Diabetes Clinic/Harvard Medical</i>	93.847			68,719
<i>Pass-Through From Mayo Clinic Rochester</i>	93.847			5,798
<i>Pass-Through From Mayo Foundation</i>	93.847			12,206
<i>Pass-Through From Northwestern University</i>	93.847			57,376
<i>Pass-Through From Pennington Biomedical Research Center</i>	93.847			27,335
<i>Pass-Through From Silverchair Science and Communications, Incorporated</i>	93.847			(1,458)
<i>Pass-Through From The Children's Hospital of Philadelphia</i>	93.847			4,736
<i>Pass-Through From University of California, Santa Barbara</i>	93.847			272,803
<i>Pass-Through From University of Maryland, Baltimore</i>	93.847			139,802
<i>Pass-Through From University of Pittsburgh</i>	93.847			38,636
<i>Pass-Through From University of Texas Southwestern Medical Center at Dallas</i>	93.847			83,751
<i>Pass-Through From University of Toledo</i>	93.847			2,480
<i>Pass-Through From Wake Forest University</i>	93.847			50,649
<i>Pass-Through From West Virginia University</i>	93.847			3,574
<i>Pass-Through From Yale University</i>	93.847			2,520
Digestive Diseases and Nutrition Research	93.848		2,587,685	
<i>Pass-Through From Johns Hopkins University</i>	93.848			3,547
<i>Pass-Through From University of Texas Southwestern Medical Center at Dallas</i>	93.848			26,234
Kidney Diseases, Urology and Hematology Research	93.849		297,634	
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		14,461,229	
<i>Pass-Through From Chicago Association for Research and Education in Science</i>	93.853			26,499
<i>Pass-Through From Children's National Medical Center</i>	93.853			106,705
<i>Pass-Through From Columbia University</i>	93.853			174,657
<i>Pass-Through From Edward Via College of Osteopathic Medicine</i>	93.853			37,443
<i>Pass-Through From Electronic BioSciences Limited Liability Company</i>	93.853			17,716
<i>Pass-Through From Emory University</i>	93.853			75,173
<i>Pass-Through From Johns Hopkins University</i>	93.853			17,852
<i>Pass-Through From Massachusetts General Hospital</i>	93.853			(2,548)
<i>Pass-Through From Mayo Clinic</i>	93.853			140,159
<i>Pass-Through From Montefiore Medical Center</i>	93.853			438,836
<i>Pass-Through From Morehouse School of Medicine</i>	93.853			63,301
<i>Pass-Through From Mount Sinai School of Medicine</i>	93.853			76,879
<i>Pass-Through From Orlando Regional Medical Center</i>	93.853			17,560
<i>Pass-Through From Rush University Medical Center</i>	93.853			22,735
<i>Pass-Through From University of California at Los Angeles</i>	93.853			(3,008)
<i>Pass-Through From University of California at San Francisco</i>	93.853			219,568
<i>Pass-Through From University of Cincinnati</i>	93.853			92,851
<i>Pass-Through From University of Maryland</i>	93.853			91,733
<i>Pass-Through From University of Medicine and Dentistry of New Jersey</i>	93.853			36
<i>Pass-Through From University of Michigan</i>	93.853			320,814
<i>Pass-Through From University of Nebraska Medical Center</i>	93.853			8,767
<i>Pass-Through From University of North Carolina, Chapel Hill</i>	93.853			58,280
<i>Pass-Through From University of Oklahoma Health Science Center</i>	93.853			18,472
<i>Pass-Through From Wake Forest University School of Medicine</i>	93.853			59,697
<i>Pass-Through From Yale University</i>	93.853			5,264
Allergy, Immunology and Transplantation Research	93.855		26,425,430	
<i>Pass-Through From Alexander BioDiscoveries, LLC</i>	93.855			76,595
<i>Pass-Through From Brandeis University</i>	93.855			189,691
<i>Pass-Through From Cincinnati Children's Hospital</i>	93.855			249,728
<i>Pass-Through From Duke University</i>	93.855			359,265

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2013

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
<i>Pass-Through From George Washington University</i>	93.855			518,468
<i>Pass-Through From Georgia Health Sciences University</i>	93.855			71,092
<i>Pass-Through From Indiana University</i>	93.855			12,265
<i>Pass-Through From Institute of Clinical Research</i>	93.855			76,052
<i>Pass-Through From Johns Hopkins University</i>	93.855			109,928
<i>Pass-Through From Mayo Clinic</i>	93.855			38,225
<i>Pass-Through From National Jewish Health</i>	93.855			61,517
<i>Pass-Through From Purdue University</i>	93.855			11,979
<i>Pass-Through From Seattle Biomedical Research Institute</i>	93.855			26,266
<i>Pass-Through From Sequella, Incorporated</i>	93.855			520,888
<i>Pass-Through From Social and Scientific Systems</i>	93.855			10,166
<i>Pass-Through From Techlab Research</i>	93.855			247,492
<i>Pass-Through From University of Alabama</i>	93.855			87,223
<i>Pass-Through From University of Bahia, Brazil</i>	93.855			11,876
<i>Pass-Through From University of California at Los Angeles</i>	93.855			4,772
<i>Pass-Through From University of Colorado</i>	93.855			173,147
<i>Pass-Through From University of Maryland</i>	93.855			1,492,445
<i>Pass-Through From University of North Carolina at Chapel Hill</i>	93.855			269,527
<i>Pass-Through From University of Pennsylvania</i>	93.855			66,235
<i>Pass-Through From University of Pittsburgh</i>	93.855			304,770
<i>Pass-Through From University of South Carolina</i>	93.855			28,572
<i>Pass-Through From University of Washington</i>	93.855			86,745
<i>Pass-Through From University of Wisconsin</i>	93.855			235,245
<i>Pass-Through From Vanderbilt University</i>	93.855			9,613
Microbiology and Infectious Diseases Research	93.856		485,800	
<i>Pass-Through From University of Maryland</i>	93.856			509
<i>Pass-Through From Vaccine Research Institute of San Diego</i>	93.856			64,276
Biomedical Research and Research Training	93.859		23,912,439	
<i>Pass-Through From Albert Einstein College of Medicine</i>	93.859			323,529
<i>Pass-Through From Georgetown University</i>	93.859			86,226
<i>Pass-Through From Hauptman-Woodward Medical Research Institute, Incorporated</i>	93.859			317,229
<i>Pass-Through From Luna Innovations</i>	93.859			21,160
<i>Pass-Through From Lynntech Incorporated</i>	93.859			94,308
<i>Pass-Through From Montclair State University</i>	93.859			12,320
<i>Pass-Through From Research Triangle Institute</i>	93.859			21,143
<i>Pass-Through From Rutgers, The State University of New Jersey</i>	93.859			131,708
<i>Pass-Through From Sanford-Burnham Medical Research Institute</i>	93.859			179,018
<i>Pass-Through From SphynKx Therapeutics, LLC</i>	93.859			24,271
<i>Pass-Through From The University of Kentucky Research Foundation</i>	93.859			27,258
<i>Pass-Through From University of Alabama</i>	93.859			14,686
<i>Pass-Through From University of Chicago</i>	93.859			418,738
<i>Pass-Through From University of Illinois</i>	93.859			231,909
<i>Pass-Through From University of Kentucky</i>	93.859			15,990
<i>Pass-Through From University of Philadelphia</i>	93.859			10,099
<i>Pass-Through From University of Pittsburgh</i>	93.859			9,193
<i>Pass-Through From University of Texas Southwestern Medical Center at Dallas</i>	93.859			123,976
<i>Pass-Through From University of Utah</i>	93.859			263,942
<i>Pass-Through From Utah State University</i>	93.859			6,762
Child Health and Human Development Extramural Research	93.865		8,370,040	
<i>Pass-Through From Boston University</i>	93.865			156,737
<i>Pass-Through From Children's Research Institute</i>	93.865			44,435
<i>Pass-Through From Cincinnati Children's Hospital Medical Center</i>	93.865			23,351
<i>Pass-Through From RAND Corporation</i>	93.865			15,002
<i>Pass-Through From Seattle Children's Research Institute</i>	93.865			9,978
<i>Pass-Through From Temple University</i>	93.865			1,274
<i>Pass-Through From Texas Tech University</i>	93.865			19,205
<i>Pass-Through From The Salk Institute for Biological Studies</i>	93.865			98,704

COMMONWEALTH OF VIRGINIA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2013

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
<i>Pass-Through From University of Colorado</i>	93.865			55,365
<i>Pass-Through From University of Florida</i>	93.865			22,224
<i>Pass-Through From University of Maryland</i>	93.865			(1,717)
<i>Pass-Through From University of Minnesota</i>	93.865			127,249
<i>Pass-Through From University of Oklahoma</i>	93.865			4,094
<i>Pass-Through From University of Utah</i>	93.865			2,500
<i>Pass-Through From Yale University</i>	93.865			188,362
Aging Research	93.866		3,680,840	
<i>Pass-Through From Barron Associates, Incorporated</i>	93.866			16,099
<i>Pass-Through From BC Genesis</i>	93.866			23,303
<i>Pass-Through From Boston College</i>	93.866			20,093
<i>Pass-Through From Boston University</i>	93.866			487
<i>Pass-Through From Columbia University</i>	93.866			51,666
<i>Pass-Through From Cumberland Pharmaceuticals Incorporated</i>	93.866			45,739
<i>Pass-Through From Georgetown University</i>	93.866			82,856
<i>Pass-Through From Mayo Clinic Rochester</i>	93.866			(31,839)
<i>Pass-Through From University of Chicago</i>	93.866			57,067
<i>Pass-Through From University of Maryland</i>	93.866			44,567
<i>Pass-Through From University of Pittsburgh</i>	93.866			40,784
<i>Pass-Through From University of South Carolina</i>	93.866			44,307
<i>Pass-Through From University of Texas</i>	93.866			9,236
<i>Pass-Through From Wake Forest University</i>	93.866			202,407
Vision Research	93.867		2,398,671	
<i>Pass-Through From Barron Associates, Incorporated</i>	93.867			18,664
<i>Pass-Through From St. Luke's-Roosevelt Institute for Health Sciences</i>	93.867			1,687
<i>Pass-Through From University of Maryland</i>	93.867			26,148
<i>Pass-Through From University of Oklahoma Health Science Center</i>	93.867			45,355
Medical Library Assistance	93.879		211,533	
<i>Pass-Through From University of Maryland</i>	93.879			825
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918		44,326	
Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems	93.938		1,745	
International Research and Research Training	93.989		1,095,005	
Other Assistance:				
Drinking and Driving Initiative	93.000	4350009CA-5 202713	87,555	
Evidence Based Decision Tool	93.000	HHSP233201100566P 202474	35,532	
Intergovernmental Personnel Act Agreement	93.000	G00190056 202876	23,955	
Intergovernmental Personnel Act Agreement	93.000	G00454642 202841	46,400	
Intergovernmental Personnel Act Agreement	93.000	G00718611 202939	9,781	
Intergovernmental Personnel Act Agreement Evans-Cuellar	93.000	202554	55,621	
Intergovernmental Personnel Act Agreement Keyser	93.000	202499	21,741	
Intergovernmental Personnel Act Agreement Sikdar	93.000	201637	17,377	
Optimal Detection of Decadal Predictability	93.000	DE-FG02-08ER64633 201626	521	
Other Assistance	93.000	200-2010-36140	726,967	
Other Assistance	93.000	200-2011-40313	183,175	
Other Assistance	93.000	5K01MH079945-05	12,483	
Other Assistance	93.000	HHSN272200900040C	6,085,752	
Other Assistance	93.000	HHSN272201000056C	1,929,866	
Other Assistance	93.000	HHSN275201100015C	555,839	
Other Assistance	93.000	HHSN276201000004C	20,535	
Other Assistance	93.000	NIH-NIAID - HHSN272201000056C	246,078	
Other Assistance	93.000	ORNO: HHSF223201210272M	158	
<i>Pass-Through From Amar International, Incorporated</i>	93.000	G00663353 202003		248
<i>Pass-Through From Georgetown University Medical Center</i>	93.000	RX 4429-751-VATECH		18,908
<i>Pass-Through From Medstar Institute for Innovation</i>	93.000	#3759		14,363
<i>Pass-Through From National Opinion Research Center</i>	93.000	HHSP23320095647WC 202489		3,500
<i>Pass-Through From Nova Research Company</i>	93.000	HHSN26100009 202805		46,797

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2013

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
<i>Pass-Through From University of Minnesota Twin Cities</i>	93.000	P003398401		288,230
<i>Pass-Through From University of North Carolina, Chapel Hill</i>	93.000	INVOICE 12-1564-01-1		11,433
Social-Emotional Assessment Battery	93.000	1R21HD068744-01A1 202588	185,346	
Sustaining Teachers' Effective Pedagogy	93.000	90YR0020-03 201516	1,066	
Total Non-Stimulus			240,896,884	27,213,308
Stimulus (ARRA):				
Trans-NIH Recovery Act Research Support	93.701		5,123,107	
<i>Pass-Through From American College of Radiology</i>	93.701			62,490
<i>Pass-Through From Columbia University</i>	93.701			32,699
<i>Pass-Through From Dartmouth College</i>	93.701			24,796
<i>Pass-Through From Duke University</i>	93.701			48,567
<i>Pass-Through From East Carolina University</i>	93.701			10,640
<i>Pass-Through From George Washington University</i>	93.701			4,017
<i>Pass-Through From Rush University Medical Center</i>	93.701			10,610
<i>Pass-Through From Sepulveda Research Corporation</i>	93.701			9,171
<i>Pass-Through From The Emmes Corporation</i>	93.701			17,215
<i>Pass-Through From University of Alabama at Birmingham</i>	93.701			10,356
<i>Pass-Through From University of Alaska Fairbanks</i>	93.701			35,074
<i>Pass-Through From University of Maryland</i>	93.701			21,842
<i>Pass-Through From University of Pennsylvania</i>	93.701			27,763
National Center for Research Resources, Recovery Act Construction Support	93.702		1,437,932	
Recovery Act - Comparative Effectiveness Research-AHRQ	93.715		345,389	
<i>Pass-Through From Kaiser Foundation Research Institute</i>	93.715			82,349
Total Stimulus (ARRA)			6,906,428	397,589
Total Research and Development Cluster			247,803,312	27,610,897
Total U.S. Department of Health and Human Services			5,342,814,776	32,881,608
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				
State Commissions	94.003		246,905	
Learn and Serve America-School and Community Based Programs	94.004		226,906	
Learn and Serve America-Higher Education	94.005		18,879	
AmeriCorps - ARRA	94.006		2,684,577	
Program Development and Innovation Grants	94.007		119,857	
Training and Technical Assistance	94.009		39,185	
Volunteers in Service to America	94.013		2,153	
Total Corporation for National and Community Service			3,338,462	-
EXECUTIVE OFFICE OF THE PRESIDENT				
High Intensity Drug Trafficking Areas Program	95.001			
<i>Pass-Through From University of Maryland</i>	95.001			365,534
Total Executive Office of the President			-	365,534

COMMONWEALTH OF VIRGINIA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2013

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
SOCIAL SECURITY COMMISSION				
Social Security-Research and Demonstration	96.007			
<i>Pass-Through From Mathematica Policy Research</i>	96.007			28,982
Social Security-Work Incentives Planning and Assistance Program	96.008		109,101	
Total Excluding Clusters Identified Below			109,101	28,982
Disability Insurance/SSI Cluster:				
Social Security-Disability Insurance	96.001		40,638,742	
Total Disability Insurance/SSI Cluster			40,638,742	-
Research and Development Cluster:				
Social Security-Research and Demonstration	96.007			
<i>Pass-Through From Boston College</i>	96.007			20,922
Total Research and Development Cluster			-	20,922
Total Social Security Commission			40,747,843	49,904
DEPARTMENT OF HOMELAND SECURITY				
Non-Profit Security Program	97.008		15,607,162	
<i>Pass-Through From Office of the Deputy Mayor for Public Safety and Justice</i>	97.008			3,225,852
Boating Safety Financial Assistance	97.012		1,711,712	
Community Assistance Program State Support Services Element (CAP-SSSE)	97.023		57,355	
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		57,695,128	
Hazard Mitigation Grant	97.039		916,063	
National Dam Safety Program	97.041		7,290	
Emergency Management Performance Grants	97.042		8,044,820	
State Fire Training Systems Grants	97.043		23,673	
Assistance to Firefighters Grant	97.044		2,748	
Cooperating Technical Partners	97.045		79,524	
Pre-Disaster Mitigation	97.047		126,226	
Emergency Operations Centers	97.052		1,169,134	
Citizen Corps	97.053		308,674	
Interoperable Emergency Communications	97.055		1,318,645	
Port Security Grant Program	97.056		11,365,632	
Scientific Leadership Awards	97.062		73,639	
Homeland Security Grant Program	97.067		636,628	
<i>Pass-Through From City of Richmond</i>	97.067			8,894
<i>Pass-Through From Northern Virginia Health Alliance</i>	97.067			1
<i>Pass-Through From Virginia Tech Applied Research Corporation</i>	97.067			6,116
<i>Pass-Through From District of Columbia</i>	97.067			291,021
Competitive Training Grants	97.068		1,065,433	
Metropolitan Medical Response System	97.071		2,443,572	
<i>Pass-Through From Metropolitan Medical Response System</i>	97.071			109,798
State Homeland Security Program (SHSP)	97.073		16,894,062	
Law Enforcement Terrorism Prevention Program (LETPP)	97.074		(96)	
Rail and Transit Security Grant Program	97.075		84,638	
Buffer Zone Protection Plan (BZPP)	97.078		548,617	
Driver's License Security Grant Program	97.089		626,531	
Repetitive Flood Claims	97.092		1,115,483	
Training Resource and Data Exchange	97.097		7,498	
Homeland Security-related Science, Technology, Engineering and Mathematics (HS STEM) Career Development Program	97.104			
<i>Pass-Through From Texas AgriLife Research</i>	97.104			35,591
Severe Loss Repetitive Program	97.110		275,141	

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2013

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Regional Catastrophic Preparedness Grant Program	97.111		876,737	
<i>Pass-Through From Office of the Deputy Mayor for Public Safety and Justice</i>	97.111			846,723
<i>Pass-Through From SERVE DC- The Mayor's On Volunteerism</i>	97.111			59,306
Other Assistance:				
Other Assistance	97.000	IPA SIGNED 12/13/10 & 6/4/12	275,802	
<i>Pass-Through From Mitre Corporation</i>	97.000	93915 202668		49,870
Telework Center	97.000	HSTS01-09-C-HRM243 201876	4,883	
			123,362,354	4,633,172
Total Excluding Clusters Identified Below				
Research and Development Cluster:				
Pilot Demonstration or Earmarked Projects	97.001			
<i>Pass-Through From Dartmouth College</i>	97.001			156,148
Hazard Mitigation Grant	97.039		89,341	
<i>Pass-Through From Texas Engineering Experiment Station</i>	97.039			726
Centers for Homeland Security	97.061			
<i>Pass-Through From Ceres Nanosciences, Incorporated</i>	97.061			30,133
<i>Pass-Through From Purdue University</i>	97.061			958
Homeland Security Advanced Research Projects Agency	97.065		81,289	
<i>Pass-Through From Dartmouth College</i>	97.065			275,164
Homeland Security, Research, Testing, Evaluation, and Demonstration of Technologies	97.108		241,881	
Other Assistance:				
Higher Education Initiative	97.000	HSHQDC-12-C-00109 202825	116,693	
Infrastructure Protection Higher Education	97.000	HSHQDC-10-C-00038 202049	1,408	
<i>Pass-Through From Centripetal Network Incorporated</i>	97.000	AGREEMENT DATED 3/12/12		2,706
<i>Pass-Through From Dartmouth College</i>	97.000	2006-CS-001-000001-02 202602		52,641
<i>Pass-Through From International Association of Fire Chiefs</i>	97.000	92300 202622		65,698
<i>Pass-Through From Research Triangle Institute</i>	97.000	HSHQDC-08-C00100 202742		23,575
<i>Pass-Through From Schafer Corporation</i>	97.000	HSHQDC-11-J-00078 202877		57,754
<i>Pass-Through From Virginia Fire Chiefs Association</i>	97.000	EMW-2011-FF-00253 202915		1,325
<i>Pass-Through From Virginia Fire Chiefs Association</i>	97.000	G00738516 202372		4,208
			530,612	671,036
Total Research and Development Cluster				
			123,892,966	5,304,208
Total Department of Homeland Security				
U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT				
Cooperative Development Program (CDP)	98.002			
<i>Pass-Through From National Academy of Science</i>	98.002			21,715
USAID Development Partnerships for University Cooperation and Development	98.012		89,679	
Other Assistance:				
<i>Pass-Through From Booz Allen Hamilton</i>	98.000	101563SBOJ 202716		16,390
			89,679	38,105
Total Excluding Clusters Identified Below				
Research and Development Cluster:				
USAID Foreign Assistance for Programs Overseas	98.001		7,563,018	
<i>Pass-Through From Michigan State University</i>	98.001			33,604
<i>Pass-Through From Ohio State University</i>	98.001			164,005
<i>Pass-Through From Oregon State University</i>	98.001			35,956
<i>Pass-Through From Winrock International</i>	98.001			210,571
USAID Development Partnerships for University Cooperation and Development	98.012			
<i>Pass-Through From American Council on Education</i>	98.012			1,043,954
<i>Pass-Through From University of Georgia</i>	98.012			45,537
Other Assistance:				
Other Assistance	98.000	0331080 AGMT DATE 9/21/07	147,577	
Other Assistance	98.000	685-A-00-10-00194-00	3,779,335	
Other Assistance	98.000	AID-OAA-LA-10-00008	173,248	

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2013

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Other Assistance	98.000	EDH-A-00-08-00015-00	60,447	
<i>Pass-Through From Chemonics International, Incorporated</i>	98.000	114-C-11-00002 202624		17,059
<i>Pass-Through From International Food Policy and Research Institute</i>	98.000	2012X336 202753		13,381
<i>Pass-Through From International Food Policy Research</i>	98.000	RESEARCH CONTRACT 2011X383.VPI		212,683
<i>Pass-Through From Purdue University</i>	98.000	LOG-41060000-8000021024		177,701
Total Research and Development Cluster			11,723,625	1,954,451
Total U.S. Agency for International Development			11,813,304	1,992,556
OTHER FEDERAL ASSISTANCE				
Other Assistance:				
United States Postal Service	99.000	6HQOIG-11-B-0028 202295	164,758	
Total Excluding Clusters Identified Below			164,758	-
Research and Development Cluster:				
Other Assistance:				
Federal Deposit Insurance Corporation Visiting Scholar	99.000	G00002499 202806	40,799	
Federal Deposit Insurance Corporation Visiting Scholar	99.000	G00009170 201899	9,912	
United States Postal Service Visiting Scholar	99.000	G00003779 202727	89,771	
Total Research and Development Cluster			140,482	-
Total Other Federal Assistance			305,240	-
Total Federal Grantor Agencies			13,386,036,581	105,408,512

The accompanying notes to the Schedule of Federal Expenditures of Federal Awards are an integral part of this schedule.

COMMONWEALTH OF VIRGINIA

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2013

1. PURPOSE OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, requires a schedule of expenditures of federal awards showing total federal expenditures for each federal financial assistance program as identified in the Catalog of Federal Domestic Assistance (CFDA). The accompanying schedule includes all expenditures of federal awards of the Commonwealth of Virginia's departments, institutions, authorities, and component units except for the entities that were not audited by the Auditor of Public Accounts. Other auditors issued reports for the following organizations within the Commonwealth: Virginia Commonwealth University Health System Authority, Institute for Advanced Learning and Research, Virginia Housing Development Authority, Virginia Resources Authority, Fort Monroe Authority, Science Museum of Virginia Foundation, Library of Virginia Foundation, Virginia Port Authority, Virginia Commercial Space Flight Authority, Virginia State Crime Commission, Division of Capitol Police and the Commission on Virginia Alcohol Safety Action Program.

2. SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The information in the accompanying "Schedule of Expenditures of Federal Awards" is presented in accordance with OMB Circular A-133. The schedule presents a summary of direct and indirect federal financial assistance by federal department and CFDA Number.

Federal Financial Assistance – The Single Audit Act Amendments of 1996 (Public Law 104-156) and OMB Circular A-133 define federal financial assistance as grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, or other assistance. Nonmonetary federal assistance including food stamps, food commodities, and surplus property, is considered federal assistance and, therefore, is reported on the "Schedule of Expenditures of Federal Awards." Federal financial assistance does not include direct federal cash assistance to individuals. Solicited contracts in a vendor relationship between the Commonwealth of Virginia and the federal government for which the federal government procures tangible goods or services are not considered to be federal financial assistance.

Direct Federal Assistance – Assistance received directly from the Federal government or received in a pass-through relationship from other State entities is classified as direct expenditures on the “Schedule of Expenditures of Federal Awards.”

Indirect Federal Assistance – Assistance received in a pass-through relationship from entities other than the Federal government or other State entities is classified as indirect expenditures on the “Schedule of Expenditures of Federal Awards.”

Major Programs – The Single Audit Act Amendments of 1996 and OMB Circular A-133 establish the criteria to be used in defining major programs. Major programs for the Commonwealth of Virginia were determined using a risk-based approach in accordance with OMB Circular A-133.

Catalog of Federal Domestic Assistance – The Catalog of Federal Domestic Assistance (CFDA) is a government-wide compendium of individual federal programs. Each program included in the catalog is assigned a five-digit program identification number (CFDA Number) and program name. The accompanying schedule and footnotes reflect the program names and CFDA numbers assigned by www.cfda.gov website.

Cluster of Programs – Closely related programs that share common compliance requirements are grouped into clusters of programs. A cluster of programs is considered as one federal program for determining major programs. The following are the clusters administered by the Commonwealth:

Aging	JAG
Child Care	Medicaid
Child Nutrition	Research and Development
Community Development Block	School Improvement Grants
Disability Insurance/SSI	SNAP
Economic Development	Special Education (IDEA)
Educational Technology State	Statewide Data Systems
Employment Service	Student Financial Assistance Programs
Federal Transit	TANF
Fish and Wildlife	Teacher Incentive Fund
Food Distribution Center	Teacher Quality Partnership Grants
Forest Service Schools and Roads	Title I, Part A
Health Centers	Transit Services Programs
Highway Planning and Construction	TRIO
Highway Safety	Workforce Investment Act

Research and Development, Student Financial Assistance Programs, and Highway Planning and Construction clusters expend funds from several Federal departments. The amount expended for these two clusters are reported under the appropriate federal department.

The total amount expended for Student Financial Assistance was \$1,864,410,789 consisting of the following federal departments:

<u>Federal Department</u>	<u>Amount Expended</u>
Department of Education (Non-Stimulus)	\$1,851,615,707
Department of Health and Human Services (Non-Stimulus)	<u>12,795,082</u>
Total	<u>\$1,864,410,789</u>

The total direct amount expended for Research and Development was \$544,684,155 consisting of the following federal departments:

Federal Department	Detail	Amount Expended
Department of Health and Human Services - Stimulus ARRA Portion	\$ 6,906,428	
Department of Health and Human Services - Non-Stimulus ARRA Portion	240,896,884	
Department of Health and Human Services Total		\$ 247,803,312
National Science Foundation - Stimulus ARRA Portion	12,619,978	
National Science Foundation - Non-Stimulus ARRA Portion	78,060,289	
National Science Foundation Total		90,680,267
Department of Defense - Stimulus ARRA Portion	12,780	
Department of Defense - Non-Stimulus ARRA Portion	73,244,379	
Department of Defense Total		73,257,159
Department of Energy - Stimulus ARRA Portion	4,080,532	
Department of Energy - Non-Stimulus ARRA Portion	20,919,385	
Department of Energy Total		24,999,917
Department of Agriculture		24,119,540
Department of Education - Stimulus ARRA Portion	4,641,744	
Department of Education - Non-Stimulus ARRA Portion	13,674,533	
Department of Education Total		18,316,277
Department of Transportation		13,292,190
Department of the Interior		12,084,778
Agency for International Development		11,723,625
National Aeronautics and Space Administration		9,300,398
Department of Commerce - Stimulus ARRA Portion	484,692	
Department of Commerce - Non-Stimulus ARRA Portion	7,150,143	
Department of Commerce Total		7,634,835
Environmental Protection Agency		4,141,296
Department of Justice		1,720,048
National Foundation on the Arts and the Humanities		1,617,349
Department of State		1,436,605
National Archives and Records Administration		1,366,568
Department of Homeland Security		530,612
Department of Housing and Urban Development		193,302
Other Federal Assistance		140,482
Nuclear Regulatory Commission		120,443
Department of Veterans Affairs		105,635
U.S. Institute of Peace		92,773
Small Business Administration		6,744
		\$ 544,684,155

Supplemental Nutrition Assistance Program – The reported expenditures for benefits under the Supplemental Nutrition Assistance Program (SNAP) (CFDA No. 10.551) are supported by both regularly appropriated funds and incremental funding made available under section 101 of the American Recovery and Reinvestment Act of 2009. The mechanism used by USDA to make these funds available to States does not enable a State to validly disaggregate the regular and Recovery Act components of this figure. At the national aggregate level, however, Recovery Act funds account for approximately 7.79 percent of USDA’s total expenditures for SNAP benefits in the Federal fiscal year ended September 30, 2013.

B. Basis of Accounting

Federal program expenditures included in the accompanying schedule are presented using the cash basis of accounting. Under the cash basis of accounting, expenditures are recognized when paid rather than when the obligation is incurred. Federal non-cash assistance and loan/loan guarantee program activities are presented as described in Notes 2-C and 2-D below.

C. Non-Cash Assistance

The Commonwealth of Virginia participated in several federal programs in which non-cash benefits are provided through the state to eligible program participants. These include:

Food Distribution Programs (CFDA Numbers 10.550, 10.555, 10.558, 10.559, 10.569) The value of food commodities was calculated using the U.S. Department of Agriculture’s Food and Nutrition Service commodity price lists. The accompanying schedule includes commodity distributions of:

<u>CFDA #</u>	<u>Non-Stimulus</u>
10.555	\$ 27,957,726
10.558	\$ 2,139
10.559	\$ 87,092
10.569	\$ 10,697,279

The accompanying schedule does not include Commonwealth-stored undistributed food commodities of:

<u>CFDA #</u>	<u>Non-Stimulus</u>
10.550	\$ 962
10.555	\$ 21,701
10.569	\$ 18,623

Donation of Federal Surplus Personal Property (CFDA Number 39.003) – Donated federal surplus property is valued at 23.3 percent of the original acquisition cost as assigned by the federal government. The amount included in the accompanying schedule reflects distribution to other governmental entities during the year ended June 30, 2013. Administrative expenditures of \$666,595 are not included in the accompanying schedule. The value of surplus property on hand at June 30, 2013, totaled \$947,074. These amounts represent Non-Stimulus dollars.

Childhood Immunization Grants (CFDA Number 93.268) – The U.S. Department of Health and Human Services purchases and now distributes immunizations through McKesson, the federal national distribution vendor, directly to our local health departments. The amount presented in the accompanying schedule reflects the cost of immunizations to the federal government of \$57,395,300 (Non-stimulus). The remaining amount of \$4,715,714 (Non-stimulus) is administrative expenditures. The value of inventory on hand at June 30, 2013, is \$3,365,414.

D. Loan/Loan Guarantee Programs

Federal Perkins Loans - Federal Capital Contributions (CFDA Number 84.038) – The amount in the accompanying schedule includes administrative costs during the fiscal year as well as the outstanding balance of loans receivable at June 30, 2013.

Federal Direct Loan Program (CFDA Number 84.268) – The amount in the accompanying schedule reflects the value of new Federal Direct Loans disbursed to students during the fiscal year.

Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students (CFDA Number 93.342) – The amount in the accompanying schedule includes administrative costs during the fiscal year as well as the outstanding balance of loans receivable at June 30, 2013.

Nursing Student Loans (CFDA Number 93.364) – The amount in the accompanying schedule includes administrative costs during the fiscal year as well as the outstanding balance of loans receivable at June 30, 2013.

Capitalization Grants for State Revolving Funds (CFDA Number 66.458) and Capitalization Grants for Drinking Water State Revolving Fund (CFDA Number 66.468) – The Commonwealth receives capitalization grants to create and maintain the Clean Water State Revolving Fund (CWSRF) program (CFDA # 66.458) and the Drinking Water State Revolving Fund (DWSRF) program, (CFDA # 66.468). Both programs offer long-term, low interest rate loans to enable the loan recipients to construct or maintain infrastructures necessary to

comply with the Clean Water Act and Safe Drinking Water Act requirements. Capitalization grants received for the CWSRF for the year ended June 30, 2013 were \$22,970,017 in Non-Stimulus dollars and are included on the schedule. Capitalization grants received for the DWSRF for the fiscal year ended June 30, 2013, were \$18,438,481 in Non-Stimulus dollars and are also included on the schedule. In addition, the Commonwealth distributed additional second generation CWSRF and DWSRF loan disbursements totaling \$102,662,718 the fiscal year ended June 30, 2013, which are not included on the schedule. These amounts represent Non-Stimulus dollars.

Economic Adjustment Assistance (CFDA Number 11.307) – The amount in the accompanying schedule reflects the cash on hand and the outstanding balance of loans receivable from sub-recipients at June 30, 2013.

E. Emergency Unemployment Benefits

The amount included in the accompanying schedule for Unemployment Insurance (CFDA Number 17.225) includes \$58,549,632 Non-Stimulus and \$5,987,178 Stimulus (ARRA) administrative costs, \$34,852,842 Non-Stimulus federal unemployment benefits paid to federal employees, \$202,456,900 Non-Stimulus and \$888,038 Stimulus (ARRA) Temporary Extended Unemployment Compensation paid to all benefit recipients, and \$586,656,610 Non-Stimulus state unemployment benefits paid to non-federal employees.

F. Program Expenditures

Certain transactions relating to federal financial assistance may appear in the records of more than one state recipient agency. To avoid duplication and the overstatement of the aggregate level of federal financial assistance expended by the Commonwealth of Virginia, the following policies have been adopted:

1. When federal financial assistance is received by one state recipient agency and redistributed to another state agency (i.e., a pass-through of funds by the primary recipient state agency to a sub-recipient state agency), the federal financial assistance will be reflected as expenditures by the sub-recipient state agency.
2. When federal financial assistance is received by one state agency to purchase goods or services from another state agency, the federal financial assistance will be reflected as expenditures by the recipient (purchaser) agency.

3. OTHER ASSISTANCE PROGRAMS

Federal financial assistance programs that have not been assigned a CFDA Number have been included in the accompanying “Schedule of Expenditures of Federal Awards.” Programs for which the grantor agency is known are reported as other assistance and are identified as CFDA Number XX.000, where XX represents the federal grantor agency.

4. ASSISTANCE PROVIDED TO NON-STATE SUBRECIPIENTS

The following pages contain pass-through amounts disbursed by the Commonwealth of Virginia to non-state sub-recipients.

CFDA #	Federal Program Name	Amount
10.217	Higher Education Challenge Grants	\$ 97,596
10.500	Cooperative Extension Service	111,952
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children	3,738,283
10.558	Child and Adult Care Food Program	45,124,281
10.560	State Administrative Expenses for Child Nutrition	5,000
10.576	Senior Farmers Market Nutrition Program	378,643
10.579	Child Nutrition Discretionary Grants Limited Availability	285,089
10.582	Fresh Fruit and Vegetable Program	3,771,510
10.664	Cooperative Forestry Assistance	688,039
10.678	Forest Stewardship Program	2,000
10.761	Technical Assistance and Training Grants	28,143
11.417	Sea Grant Support	12,137
11.419	Coastal Zone Management Administration Awards	534,842
11.452	Unallied Industry Projects	29,015
11.457	Chesapeake Bay Studies	23,413
11.472	Unallied Science Program	810,529
11.555	Public Safety Interoperable Communications Grant Program	4,270,945
11.611	Manufacturing Extension Partnership	119,181
12.000	Other Assistance	453,285
12.112	Payments to States in Lieu of Real Estate Taxes	32,252
12.607	Community Economic Adjustment Assistance for Establishment, Expansion, Realignment, or Closure of a Military Installation	161,052
12.630	Basic, Applied, and Advanced Research in Science and Engineering - ARRA	10,884,440
14.231	Emergency Shelter Grants Program	3,076,712
14.235	Supportive Housing Program	64,516
14.239	Home Investment Partnerships Program	8,788,814
14.241	Housing Opportunities for Persons with AIDS	689,132
15.614	Coastal Wetlands Planning, Protection and Restoration Act	1,052,000
15.616	Clean Vessel Act	92,126
15.622	Sportfishing and Boating Safety Act	240,034
15.633	Landowner Incentive Program	249,818
15.904	Historic Preservation Fund Grants-In-Aid	123,730
16.017	Sexual Assault Services Formula Program	196,377
16.202	Prisoner Reentry Initiative Demonstration (Offender Reentry)	209,366
16.523	Juvenile Accountability Block Grants	640,461
16.540	Juvenile Justice and Delinquency Prevention-Allocation to States	736,132
16.543	Missing Children's Assistance	10,001
16.548	Title V-Delinquency Prevention Program	78,620
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants	26,646
16.575	Crime Victim Assistance	9,619,628
16.588	Violence Against Women Formula Grants - ARRA	2,395,289
16.590	Grants to Encourage Arrest Policies and Enforcement of Protection Orders	112,195
16.593	Residential Substance Abuse Treatment for State Prisoners	155,360
16.727	Enforcing Underage Drinking Laws Program	85,875
16.751	Edward Byrne Memorial Competitive Grant Program	10,870
16.800	Recovery Act -Internet Crimes Against Children Task Force (ICAC)	30,130
16.812	Second Chance Act Prisoner Reentry Initiative	292,529
16.922	Equitable Sharing Program	16,000
17.235	Senior Community Service Employment Program	1,783,664
17.260	WIA Dislocated Workers - ARRA	130,777
17.269	Community Based Job Training Grants	195,378
17.283	Workforce Innovation Fund	14,454
19.000	Other Assistance	261,942
19.345	International Programs to Support Democracy, Human Rights and Labor	215,700
19.415	Professional and Cultural Exchange Programs - Citizen Exchanges	20,973
19.501	Public Diplomacy Programs for Afghanistan and Pakistan	808,007
20.505	Metropolitan Transportation Planning	2,233,456
20.509	Formula Grants for Other Than Urbanized Areas	15,613,816
20.522	Alternatives Analysis	323,302
20.607	Alcohol Open Container Requirements	3,576,447
20.703	Interagency Hazardous Materials Public Sector Training and Planning Grants	78,476
23.002	Appalachian Area Development	211,211
23.011	Appalachian Research, Technical Assistance, and Demonstration Projects	240,002

CFDA #	Federal Program Name	Amount
43.001	Science	35,190
45.025	Promotion of the Arts ? Partnership Agreements	782,864
45.163	Promotion of the Humanities-Professional Development	400
45.313	Laura Bush 21st Century Librarian Program	11,132
47.000	Other Assistance	3,963
47.050	Geosciences	100,200
47.076	Education and Human Resources	976,524
59.037	Small Business Development Centers	763,274
66.040	State Clean Diesel Grant Program - ARRA	189,208
66.454	Water Quality Management Planning - ARRA	195,572
66.458	Capitalization Grants for Clean Water State Revolving Funds - ARRA	22,092,408
66.468	Capitalization Grants for Drinking Water State Revolving Fund - ARRA	15,280,213
66.605	Performance Partnership Grants	320,998
81.042	Weatherization Assistance for Low-Income Persons	1,126,526
84.002	Adult Education-Basic Grants to States	9,259,515
84.011	Migrant Education-State Grant Program	607,948
84.013	Title I State Agency Program for Neglected and Delinquent Children and Youth	758,806
84.016	Undergraduate International Studies and Foreign Language Programs	18,464
84.048	Career and Technical Education-Basic Grants to States	17,919,921
84.116	Fund for the Improvement of Postsecondary Education	14,626
84.144	Migrant Education-Coordination Program	85,953
84.181	Special Education-Grants for Infants and Families	7,325,142
84.186	Safe and Drug-Free Schools and Communities-State Grants	42,388
84.196	Education for Homeless Children and Youth	948,878
84.213	Even Start-State Educational Agencies	472,997
84.287	Twenty-First Century Community Learning Centers	16,570,301
84.293	Foreign Language Assistance	93,028
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	599,196
84.350	Transition to Teaching	28,107
84.358	Rural Education	2,257,500
84.359	Early Reading First	12,403
84.365	English Language Acquisition State Grants	11,433,643
84.366	Mathematics and Science Partnerships	695,788
84.367	Improving Teacher Quality State Grants	46,432,623
84.368	Grants for Enhanced Assessment Instruments	315,023
84.371	Striving Readers	167,934
84.378	College Access Challenge Grant Program	1,528,323
93.041	Special Programs for the Aging-Title VII, Chapter 3-Programs for Prevention of Elder Abuse, Neglect, and Exploitation	97,724
93.042	Special Programs for the Aging-Title VII, Chapter 2-Long Term Care Ombudsman Services for Older Individuals	232,509
93.043	Special Programs for the Aging-Title III, Part D-Disease Prevention and Health	469,350
93.048	Special Programs for the Aging-Title IV-and Title II-Discretionary Projects -	262,454
93.051	Alzheimer's Disease Demonstration Grants to States	88,769
93.052	National Family Caregiver Support, Title III, Part E	3,006,851
93.069	Public Health Emergency Preparedness	144,016
93.072	Lifespan Respite Care Program	46,616
93.074	Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	4,429,328
93.092	Affordable Care Act - Personal Responsibility Education Program	49,372
93.107	Area Health Education Centers Point of Service Maintenance and Enhancement	281,171
93.110	Maternal and Child Health Federal Consolidated Programs	33,944
93.116	Project Grants and Cooperative Agreements for Tuberculosis Control Programs	260,053
93.136	Injury Prevention and Control Research and State and Community Based Programs	519,571
93.150	Projects for Assistance in Transition from Homelessness (PATH)	1,307,800
93.211	Telehealth Programs	46,328
93.217	Family Planning-Services	120,277
93.235	Affordable Care Act (ACA) Abstinence Education Program	7,465
93.236	Grants to States to Support Oral Health Workforce Activities	168,514
93.241	State Rural Hospital Flexibility Program	413,026
93.243	Substance Abuse and Mental Health Services-Projects of Regional and National	429,413
93.268	Immunization Cooperative Agreements	201,964
93.283	Centers for Disease Control and Prevention-Investigations and Technical	2,364,442

CFDA #	Federal Program Name	Amount
93.301	Small Rural Hospital Improvement Grant Program	163,621
93.504	Affordable Care Act (ACA) Family to Family Health Information Centers	9,749
93.505	Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting	2,478,623
93.509	Affordable Care Act (ACA) State Health Care Workforce Development Grants	943,006
93.510	Affordable Care Act (ACA) Primary Care Residency Expansion Program	280,078
93.518	Affordable Care Act - Medicare Improvements for Patients and Providers	129,366
93.556	Promoting Safe and Stable Families	4,210,964
93.563	Child Support Enforcement	2,114
93.566	Refugee and Entrant Assistance-State Administered Programs	4,693,592
93.568	Low-Income Home Energy Assistance	17,541,703
93.569	Community Services Block Grant	8,936,083
93.576	Refugee and Entrant Assistance-Discretionary Grants	604,443
93.584	Refugee and Entrant Assistance-Targeted Assistance Grants	405,308
93.590	Community-Based Child Abuse Prevention Grants	1,223,350
93.597	Grants to States for Access and Visitation Programs	212,402
93.599	Chafee Education and Training Vouchers Program (ETV)	523,009
93.600	Head Start	81,925
93.603	Adoption Incentive Payments	881,140
93.630	Developmental Disabilities Basic Support and Advocacy Grants	63,503
93.643	Children's Justice Grants to States	24,068
93.645	Stephanie Tubbs Jones Child Welfare Services Program	6,738,633
93.647	Social Services Research and Demonstration	74,488
93.658	Foster Care-Title IV-E - ARRA	47,970,773
93.659	Adoption Assistance - ARRA	37,987,249
93.667	Social Services Block Grant	51,058,114
93.669	Child Abuse and Neglect State Grants	216,926
93.671	Family Violence Prevention and Services/Grants for Battered Women's Shelters- Grants to States and Indian Tribes	2,194,236
93.674	Chafee Foster Care Independence Program	1,481,731
93.734	Empowering Older Adults and Adults with Disabilities through Chronic Disease Self-Management Education Programs – financed by 2012 Prevention and Public Health Funds (PPHF-2012)	261,834
93.735	State Public Health Approaches for Ensuring Quitline Capacity, Funded in part by 2012 Prevention and Public Health Funds	321,778
93.744	PPHF 2012: Breast and Cervical Cancer Screening Opportunities for States, Tribes and Territories solely financed by 2012 Prevention and Public Health Funds	97,160
93.745	PPHF-2012: Health Care Surveillance/Health Statistics – Surveillance Program Announcement: Behavioral Risk Factor Surveillance System Financed in Part by 2012 Prevention and Public Health Funds (PPHF-2012)	42,632
93.767	Children's Health Insurance Program	1,119,454
93.779	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and	733,728
93.791	Money Follows the Person Rebalancing Demonstration	44,360
93.879	Medical Library Assistance	3,655
93.889	National Bioterrorism Hospital Preparedness Program	4,813,189
93.913	Grants to States for Operation of Offices of Rural Health	7,980
93.917	HIV Care Formula Grants	6,597,791
93.926	Healthy Start Initiative	368,215
93.928	Special Projects of National Significance	147,809
93.940	HIV Prevention Activities-Health Department Based	2,584,331
93.958	Block Grants for Community Mental Health Services	8,799,653
93.959	Block Grants for Prevention and Treatment of Substance Abuse	39,519,215
93.969	Geriatric Education Centers	33,646
93.977	Preventive Health Services-Sexually Transmitted Diseases Control Grants	67,757
93.991	Preventive Health and Health Services Block Grant	528,992
93.994	Maternal and Child Health Services Block Grant to the States	2,724,789
94.004	Learn and Serve America-School and Community Based Programs	143,066
94.006	AmeriCorps - ARRA	2,023,927
94.007	Program Development and Innovation Grants	2,165
94.009	Training and Technical Assistance	3,706
97.008	Non-Profit Security Program	10,237,256
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	24,407,557
97.039	Hazard Mitigation Grant	469,946
97.042	Emergency Management Performance Grants	2,171,745

CFDA #	Federal Program Name	Amount
97.047	Pre-Disaster Mitigation	55,725
97.052	Emergency Operations Centers	1,112,278
97.055	Interoperable Emergency Communications	963,971
97.056	Port Security Grant Program	3,772,857
97.067	Homeland Security Grant Program	636,628
97.068	Competitive Training Grants	60,000
97.071	Metropolitan Medical Response System	1,389,314
97.073	State Homeland Security Program (SHSP)	11,994,372
97.078	Buffer Zone Protection Program (BZPP)	529,924
97.092	Repetitive Flood Claims	983,794
97.110	Severe Loss Repetitive Program	202,110
97.111	Regional Catastrophic Preparedness Grant Program (RCPGP)	501,901
	Stimulus (ARRA)	87,928,395
	Stimulus (ARRA) Research and Development	2,919,073
	Research and Development Cluster	67,489,198
	Child Nutrition Cluster	312,604,061
	SNAP Cluster	75,883,287
	Food Distribution Center Cluster	10,652,257
	Forest Service Schools and Roads Cluster	1,625,153
	Economic Development Cluster	1,993,092
	CDBG-State Administered CDBG Cluster	27,695,385
	JAG Program Cluster	2,618,574
	WIA Cluster	38,091,341
	Highway Planning and Construction Cluster	94,753,133
	Federal Transit Cluster	885,437
	Transit Services Programs Cluster	2,100,577
	Highway Safety Cluster	4,612,998
	Title I, Part A Cluster	262,003,078
	Special Education (IDEA) Cluster	250,992,898
	TRIO Cluster	580,817
	Educational Technology State Grants Cluster	799,673
	School Improvement Grants Cluster	28,163,689
	Statewide Data Systems Cluster	4,188,065
	Aging Cluster	21,709,680
	TANF Cluster	61,563,038
	CCDF Cluster	19,322,054
	Medicaid Cluster	46,628,931

Grand Total

\$ 2,050,123,820

ACRONYMS FOR AGENCIES AND INSTITUTIONS

<u>Acronym</u>	<u>Agency/Institution</u>
ABC	Department of Alcoholic Beverage Control
CTF	Commonwealth Transportation Fund
CVCC	Central Virginia Community College
DARS	Department of Aging and Rehabilitative Services
DBHDS	Department of Behavioral Health and Developmental Services
DGS	Department of General Services
DHCD	Department of Housing and Community Development
DHRM	Department of Human Resource Management
DMA	Department of Military Affairs
DMAS	Department of Medical Assistance Services
DMV	Department of Motor Vehicles
DOA	Department of Accounts
DOC	Department of Corrections
DOE	Department of Education
DRS	Department of Rehabilitative Services
DSLCC	Dabney S. Lancaster Community College
DSS	Department of Social Services
GCC	Germanna Community College
MECC	Mountain Empire Community College
NRCC	New River Community College
NSU	Norfolk State University
NVCC	Northern Virginia Community College
PDCCC	Paul D. Camp Community College
PHCC	Patrick Henry Community College
SBE	State Board of Elections
SCC	State Corporation Commission
SLD	State Lottery Department
SWVCC	Southwest Virginia Community College
TAX	Department of Taxation
TCC	Tidewater Community College
TD	Department of the Treasury
UVA	University of Virginia
VCCS	Virginia Community College System
VCSP	Virginia College Savings Plan
VCU	Virginia Commonwealth University
DOH	Department of Health
VCSP	Virginia College Savings Plan
VDOT	Department of Transportation
VEC	Virginia Employment Commission
VHCC	Virginia Highlands Community College
VITA	Virginia Information Technology Agency
VMI	Virginia Military Institute
VPA	Virginia Port Authority
VWCC	Virginia Western Community College
WCC	Wytheville Community College

COMMONWEALTH OF VIRGINIA
CONTACT LIST FOR FEDERAL
AUDIT FINDINGS

**Department of Medical Assistance
Services**

Paul Kirtz
Internal Audit Director
600 East Broad Street Suite 1300
Richmond, VA 23219
(804) 225-4162
paul.kirtz@dmas.virginia.gov

Norfolk State University

Gerald E. Hunter
Vice President of Finance and Administration
700 Park Avenue
Norfolk, VA 23504
(757) 823-8011
gehunter@nsu.edu

Virginia Community College System

Dave Mair
Controller
101 N. 14th Street
Richmond, VA 23219
(804) 819-4929
dmair@vccs.edu

Department of Social Services

Jack Frazier
Deputy Commissioner of Operations
801 East Main Street, 15th Floor
Richmond, VA 23219
(804) 726-7384
jack.b.frazier@dss.virginia.gov

Department of Health

Richard Corrigan
Director of Internal Audit
109 Governor Street
Richmond, VA 23219
(804) 864-7450
richard.corrigan@vdh.virginia.gov

Virginia Department of Transportation

Janice Long
Controller
1401 E. Broad St
Richmond, VA 23219
(804) 786-6373
janice.long@vdot.virginia.gov

Christopher Newport University

A. Diane Reed
Comptroller
1 Avenue of the Arts
Newport News, VA 23606
(757) 594-7202
dreed@cnu.edu