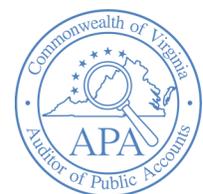




# COMMONWEALTH OF VIRGINIA SINGLE AUDIT REPORT

FOR THE YEAR ENDED  
JUNE 30, 2019

Auditor of Public Accounts  
Martha S. Mavredes, CPA  
[www.apa.virginia.gov](http://www.apa.virginia.gov)  
(804) 225-3350



## - TABLE OF CONTENTS -

	<u>Page</u>
<b>AUDITOR'S SECTION</b>	<b>1-135</b>
EXECUTIVE SUMMARY	2
INTRODUCTION LETTER	3-5
INDEPENDENT AUDITOR'S REPORTS:	6-13
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 <u>Government Auditing Standards</u>	6-9
Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	10-13
SCHEDULE OF FINDINGS AND QUESTIONED COSTS:	14-135
Section 1: Summary of Auditor's Results	14-15
Section 2: Financial Statement Findings	16-124
Section 3: Federal Award Findings and Questioned Costs:	124-135
U.S. Department of Health and Human Services	124-129
U.S. Department of Education	129-132
U.S. Department of Education and Social Security Administration	132-135
U.S. Department of Transportation	135
U.S. Department of Agriculture	135
U.S. Department of Labor	135
<b>MANAGEMENT'S SECTION</b>	<b>136-243</b>
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS	137-182
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS:	183-243
Schedule of Expenditures of Federal Awards	183-236
Notes to the Schedule of Expenditures of Federal Awards	237-243
<b>APPENDICES:</b>	<b>244-255</b>
Appendix I: Listing of Findings:	245-250
Grouped by Topic	245-247
Grouped by Applicable Entity	248-250
Appendix II: Applicable Management Contacts for Findings and Questioned Costs	251-253
Appendix III: Acronyms for Auditor's Section	254-255

# AUDITOR'S SECTION

## EXECUTIVE SUMMARY

The results of our **financial statement audit** of the Commonwealth of Virginia for the year ended June 30, 2019, are summarized as follows:

- we issued an unmodified opinion on the basic financial statements;
- we found certain matters that we consider to be material weaknesses or significant deficiencies in internal control over financial reporting; and
- we identified instances of noncompliance or other matters required to be reported under Government Auditing Standards related to the basic financial statements.

The results of our **single audit** of the Commonwealth of Virginia for the year ended June 30, 2019, are summarized as follows:

- we issued an unmodified opinion on the Commonwealth's compliance with requirements applicable to each major federal program;
- we found certain matters and instances of noncompliance with selected provisions, which are required to be reported in accordance with the Uniform Guidance, 2 C.F.R. Part 200;
- we did not identify any matters that we consider to be material weaknesses in internal control over compliance;
- we found certain matters that we consider to be significant deficiencies in internal control over compliance; and
- the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the financial statements as a whole.

Our audit findings, along with a summary of the views of officials, are reported in the accompanying "Schedule of Findings and Questioned Costs." Consistent with prior years, unabridged views of responsible officials concerning audit findings are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). Management's Corrective Action Plan will be available from the Federal Audit Clearinghouse web site and the Virginia Department of Accounts' web site at [www.doa.virginia.gov](http://www.doa.virginia.gov).



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

February 7, 2020

The Honorable Ralph S. Northam  
Governor of Virginia

The Honorable Thomas K. Norment, Jr.  
Chairman, Joint Legislative Audit  
and Review Commission

We are pleased to submit the [Commonwealth of Virginia Single Audit Report](#) for the fiscal year ended June 30, 2019.

This report contains our:

- report on internal control over financial reporting and compliance;
- report on compliance for each major federal program;
- report on internal control over compliance;
- report on the Schedule of Expenditures of Federal Awards; and
- resulting Schedule of Findings and Questioned Costs.

Additionally, this report contains management's:

- Summary Schedule of Prior Audit Findings; and
- Schedule of Expenditures of Federal Awards, with footnotes.

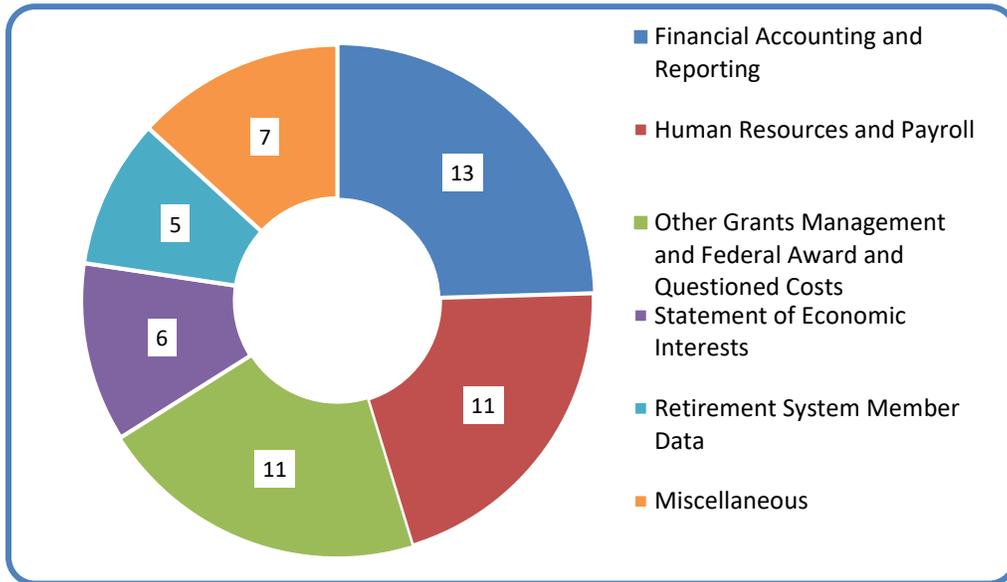
The Commonwealth's [Comprehensive Annual Financial Report](#) for the year ended June 30, 2019, and our report thereon have been issued under separate cover.

As in previous years, we included two listings of all findings in Appendix I of this report. The first list organizes all findings by topical area and the second list organizes all findings by the applicable entity. Additionally, because information security findings are a substantial number of the Commonwealth's findings, we continue to provide additional information about these findings. The Commonwealth of Virginia's Information Security Standard, SEC 501 (Security Standard) adopts the Information System Security Control Families (families) from the National Institute of Standards and Technology (NIST). The Security Standard uses these families to organize the controls that the Commonwealth is required to apply to its information systems. According to NIST, a family "contains security controls related to the general security topic of the family. Security controls may involve aspects of policy, oversight, supervision, manual processes, actions by individuals, or automated mechanisms implemented by information systems and devices."

Chart 1 on the next page shows the categories for all non-information system security findings and Chart 2 shows the control families impacted by the issues reported in the information system security findings.

### Non-Information System Security Findings

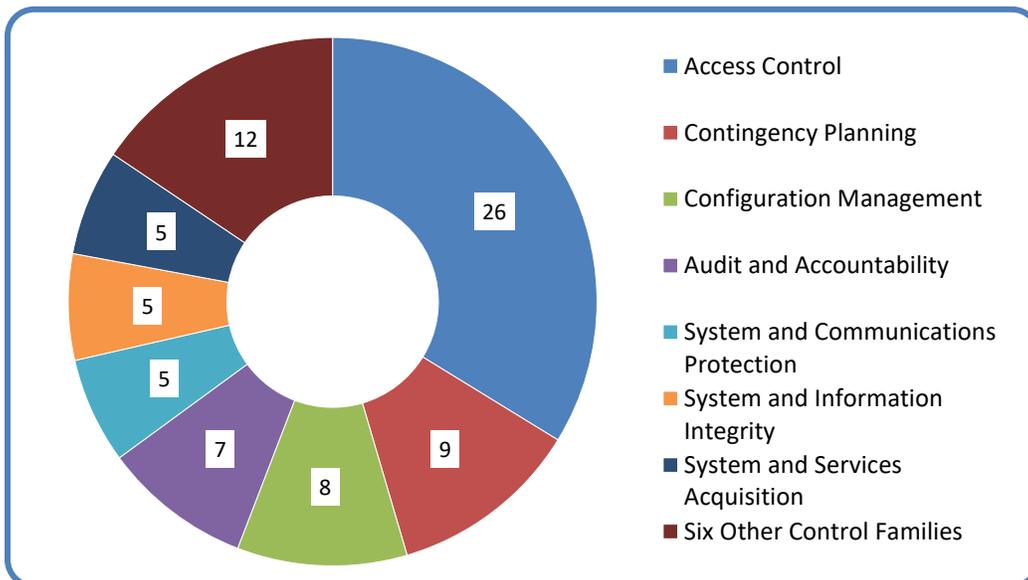
Chart 1



Of the 53 findings above in Chart 1, four represent weaknesses that are material to the Commonwealth’s Comprehensive Annual Financial Report. Additionally, there are 55 information system security findings represented in Chart 2 below. Consistent with recent years, access control represents approximately one third of the weaknesses related to information system security.

### Information System Security Findings by Control Families

Chart 2



*Note: Twelve findings reported deficiencies with multiple control families. For this graph, these deficiencies are broken-out and included to the total of each control family impacted.*

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.

Martha S. Mavredes  
AUDITOR OF PUBLIC ACCOUNTS

GDS/clj



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*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, 2019, 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, 2019. Our report includes a reference to other auditors who audited the financial statements of the Virginia College Savings Plan (major fund and private purpose trust fund), which is discussed on pages 53 and 262 of the financial statements, and certain blended and discretely presented component units of the Commonwealth, as described in our report on the Commonwealth's financial statements and Note 1.B. of 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 Science Museum of Virginia Foundation, Virginia Museum of Fine Arts 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 first paragraph of this section 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 have not been 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 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 in internal control over financial reporting in the accompanying Schedule of Findings and Questioned Costs, labeled with the following numbers and titles, to be **material weaknesses**:

<u>Finding Number</u>	<u>Finding Title</u>
2019-001	Improve Controls Over Financial Reporting
2019-002	Strengthen Controls over Year-End Accrual Reporting
2019-003	Improve Financial Reporting for Accounts Receivable
2019-004	Improve Controls over SNAP Payments

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 in the accompanying Schedule of Findings and Questioned Costs, labeled with the following numbers, to be **significant deficiencies**:

Finding Numbers: 2019-

005	006	007	008	009	010	011	012
013	014	015	016	017	018	019	020
021	022	023	024	025	026	027	028
029	030	031	032	033	034	035	036
037	038	039	040	041	042	043	044
045	046	047	048	049	050	051	052
053	054	055	056	057	058	059	060
061	062	063	064	065	066	067	068
069	070	071	072	073	074	075	076
077	078	079	080	081	082	083	084
085	086	088	089	090	091	092	093
094	095	096	097	098	099		

## 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 labeled with the following numbers:

### Finding Numbers: 2019-

004	014	015	016	017	018	019	020
021	022	023	024	025	026	027	028
029	030	031	032	033	034	035	036
037	038	039	040	041	042	043	044
045	046	047	048	049	050	051	052
053	054	055	056	057	058	059	060
061	062	063	064	065	066	067	075
077	083	084	085	086	087	088	089
090	091	092	093	094	095	097	099

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 written response to the findings consist of both the responsible official's response and management's Corrective Action Plan. A copy of the responsible official's response, containing the views of the responsible officials, if provided, is in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). The views of responsible officials are summarized under each respective finding in the accompanying Schedule of Findings and Questioned Costs. Additionally, management's Corrective Action Plan will be available from the Federal Audit Clearinghouse web site and the Virginia Department of Accounts' web site at [www.doa.virginia.gov](http://www.doa.virginia.gov). Management's Corrective Action Plan was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

## **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 entity'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, VA  
December 13, 2019



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*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; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

### **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's (OMB) 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, 2019. 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 expended federal awards that are not included in the Commonwealth's Schedule of Expenditures of Federal Awards for the year ended June 30, 2019. 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 federal statutes, regulations, and the terms and conditions of its federal awards 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 the audit requirements of Title 2 U.S. Code of Federal Regulations (C.F.R.) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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 major federal 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, as identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs for the year ended June 30, 2019.

**Other Matters**

The results of our auditing procedures disclosed other instances of **NONCOMPLIANCE**, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs labeled with the following numbers:

Finding Numbers: 2019-

020	024	032	037	039	044	049	051
052	059	063	083	088	090	091	092
093	095	100	101	102	103	104	105
106	107	108					

Our opinion on each major federal program is not modified with respect to these matters.

The Commonwealth's written response to the noncompliance findings consist of both the responsible official's response and management's Corrective Action Plan. A copy of the responsible official's response containing the views of the responsible officials, if provided, is in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). The views of responsible officials are summarized under each respective finding in the accompanying Schedule of Findings and Questioned Costs. Additionally, management's Corrective Action Plan will be available from the Federal Audit Clearinghouse web site and the Virginia Department of Accounts' web site at [www.doa.virginia.gov](http://www.doa.virginia.gov). Management's Corrective Action Plan was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

**Report on Internal Control Over Compliance**

Management of the Commonwealth is responsible for establishing and maintaining effective internal control over compliance with the types 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 the Uniform Guidance, 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.

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 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. 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.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section 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 have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control over compliance, described in the accompanying Schedule of Findings and Questioned Costs, labeled with the following numbers, that we consider to be **significant deficiencies**:

Finding Numbers: 2019-

020	024	032	037	039	044	049	051
052	059	063	083	088	090	091	092
093	095	100	101	102	103	104	105
106	107	108					

The Commonwealth’s written response to the internal control over compliance findings consist of both the responsible official’s response and management’s Corrective Action Plan. A copy of the responsible official’s response containing the views of the responsible officials, if provided, is in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). The views of responsible officials are summarized under each respective finding in the accompanying Schedule of Findings and Questioned Costs. Additionally, management’s Corrective Action Plan will be available from the Federal Audit Clearinghouse web site and the Virginia Department of Accounts’ web site at [www.doa.virginia.gov](http://www.doa.virginia.gov). Management’s Corrective Action Plan was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

## **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

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, 2019, 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, 2019, which contained unmodified opinions on those financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to December 13, 2019. 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 the Uniform Guidance 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 Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Martha S. Mavredes  
AUDITOR OF PUBLIC ACCOUNTS  
RICHMOND, VA  
February 7, 2020

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
SECTION 1: SUMMARY OF AUDITOR'S RESULTS  
FOR THE YEAR ENDED JUNE 30, 2019**

**Financial Statements**

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	Yes
Significant deficiencies identified?	Yes
Noncompliance material to financial statements noted?	No

**Federal Awards**

Internal control over major federal programs:	
Material weaknesses identified?	No
Significant deficiencies identified?	Yes
Type of auditor's report issued on compliance for major federal programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 C.F.R. § 200.516(a)?	Yes
Dollar threshold used to distinguish between Type A and Type B programs:	\$ 30,000,000
Commonwealth qualified as low-risk auditee?	No

The major federal programs listed on the next page are in order by their Catalog of Federal Domestic Assistance (CFDA) number. The first CFDA number in a cluster is used to determine the cluster's placement within the list. Only the CFDA numbers, in which the Commonwealth expended funds within a cluster, are listed on the next page.

The Commonwealth's major federal programs are as follows:

CFDA Number	Name of Federal Program or Cluster (Common Acronym)
10.553 10.555 10.556 10.559	Child Nutrition Cluster
17.207 17.804	Employment Service Cluster
17.225	Unemployment Insurance
20.205 20.219 20.224	Highway Planning and Construction Cluster
66.458	Clean Water State Revolving Fund Cluster
84.010	Title I Grants to Local Educational Agencies
84.027 84.173	Special Education Cluster (IDEA)
84.126	Rehabilitation Services Vocational Rehabilitation Grants to States
84.367	Improving Teacher Quality State Grants
93.268	Immunization Cooperative Agreements
93.558	Temporary Assistance for Needy Families (TANF) Cluster
93.569	Community Services Block Grant
93.658	Foster Care Title IV-E
93.659	Adoption Assistance
93.667	Social Services Block Grant
93.775 93.777 93.778	Medicaid Cluster
93.788	Opioid STR
93.917	HIV Care Formula Grants
93.959	Block Grants for Prevention and Treatment of Substance Abuse
96.001	Disability Insurance/SSI Cluster

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS SECTION 2: FINANCIAL STATEMENT FINDINGS

### FINANCIAL ACCOUNTING AND REPORTING

#### **2019-001: Improve Controls Over Financial Reporting**

**Applicable to:** Department of Human Resource Management

**Prior Year Finding Number:** 2018-007

**Type of Finding:** Internal Control

**Severity of Deficiency:** Material Weakness

Human Resource Management should continue to strengthen internal controls over financial reporting to ensure compliance with Governmental Accounting Standards Board (GASB) Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (OPEB). As the administrator of the statewide Pre-Medicare Retiree Healthcare plan, Human Resource Management's Contracts and Finance Department prepares and disseminates required financial reporting information to participating entities for inclusion in the participant's individual financial statements. For the fiscal year ended June 30, 2019, Human Resource Management did not properly prepare the financial schedules to comply with all requirements of GASB Statement No. 75. The financial schedules prepared by Human Resource Management's Contracts and Finance Department contained significant errors. The errors identified include:

- incorrectly including a beginning balance adjustment in the current year journal entries, which employers use in the preparation of their individual financial statements;
- adjusting journal entries not resulting in the proper ending OPEB liability for the individual employers;
- improperly excluding the amortization of prior year changes in proportion in the schedule of deferred inflows and outflows; and
- incorrect use of the expected benefit payments instead of the actual benefit payments for fiscal year 2018, which resulted in a difference of approximately \$22.6 million.

Human Resource Management relies heavily on a third-party actuary to compile the required information necessary for the GASB Statement No. 75 financial reporting. The errors described above are a result of delays in Contracts and Finance providing necessary information to the actuary. These delays resulted in Contracts and Finance and Health Benefits Services not having sufficient time to review and analyze the actuary report and prepare the financial reporting information. Further, the contract with the actuary does not clearly define the scope, deliverables, or deadlines related to GASB Statement No. 75 reporting.

During fiscal year 2019, Human Resource Management developed internal deadlines related to the GASB Statement No. 75 reporting; however, many of these deadlines were not met. Further contributing to the errors in the financial information is Human Resource Management's lack of a formal review process of the compiled information. Contracts and Finance and Health Benefits Services do not properly review the actuary report prior to the preparation of the financial schedules. A detailed review of the actuary report is necessary to ensure Human Resource Management identifies errors and omissions in a timely manner and to ensure that Human Resource Management agrees with the assumptions used by the actuary. We consider this to be a material weakness in internal control, as there is a reasonable possibility that Human Resource Management will not prevent, detect or correct material misstatements of the financial information and required disclosures in a timely manner.

Human Resource Management should modify the existing contract with the actuary, or procure a new contract, specific to the requirements and deadlines for the annual GASB Statement No. 75 reporting. Additionally, Contracts and Finance should work with Health Benefits Services to establish a formal review process for the actuary report, the financial information, and the required disclosures. The actuary report and disclosures both contain financial and program specific information that will require the coordination of these two service areas at Human Resource Management to properly review.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2019-002: Strengthen Controls over Year-End Accrual Reporting**

**Applicable to:** Department of Medical Assistance Services

**Prior Year Finding Number:** 2018-009

**Type of Finding:** Internal Control

**Severity of Deficiency:** Material Weakness

Medical Assistance Services needs to strengthen controls over financial reporting information submitted to Accounts. Medical Assistance Services submits multiple supplemental information items to Accounts who then uses this information in preparation of the Commonwealth's financial statements. The information submitted by Medical Assistance Services contained several material errors, which affected multiple accounts and funds as follows:

- Staff incorrectly classified a Private Hospital Enhanced Rate Payment liability, which resulted in a \$139.2 million overstatement of the general fund claims payable liability and understatement of the Health Care Provider Payment Rate Assessment (Rate Assessment) fund claims payable liability. This error also impacted revenues and receivables in the Rate Assessment Fund.

- Staff incorrectly allocated the Medicaid expansion claims payable liability, which resulted in an \$18.7 million overstatement of the federal fund claims payable liability and understatement of the Health Care Provider Coverage Assessment Fund claims payable liability.
- Staff's methodology for calculating an estimate of a Private Hospital Enhanced Rate Payment liability was inadequate, which resulted in a \$19.6 million overstatement of the federal fund claims payable liability and the federal fund receivable. This also resulted in a \$17.5 million overstatement of the Rate Assessment Fund claims payable liability.
- Staff misclassified a portion of the Family Access to Medical Insurance Security (FAMIS) claims payable liability, which resulted in a \$15.8 million overstatement of the total Medicaid claims payable liability and understatement of the total FAMIS claims payable liability.
- Staff incorrectly recorded an adjusting journal entry to reverse prior year activity, which resulted in a \$26.1 million understatement of revenues and expenses in both the general and federal funds.

Medical Assistance Services' financial activity is material to the Commonwealth's financial statements, so it is essential for Medical Assistance Services to have strong financial reporting practices. Policies and procedures over financial reporting information, as a best practice, should be detailed and thorough with a sufficient review process to prevent and detect potential errors and omissions. Also, the Fiscal Division, Budget Division, and Provider Reimbursement Division should collaborate to complete the year-end accrual information reported to Accounts since the process relies on information from all three divisions. Lastly, when using accounting estimates in financial reporting, best practices dictate that management develop a sound methodology and document the basis for the methodology.

As a result of these errors, Medical Assistance Services staff had to resubmit multiple pieces of information to Accounts causing inefficiencies for Medical Assistance Services' staff as well as delays for Accounts' staff. There are multiple factors that contributed to these errors. First, there were significant changes in operations due to Medicaid expansion, and Medical Assistance Services did not properly consider all of the financial reporting implications of these changes. In addition, there has been significant turnover in key positions in both the Fiscal Division and Budget Division, which has caused a lack of consistency in staff preparing this information from year to year. Finally, a lack of communication between the Fiscal Division, Budget Division, and Provider Reimbursement Division also contributed to some of these errors.

Medical Assistance Services should strengthen its controls over the preparation of year-end financial reporting information for Accounts. They should consider incorporating a technical supervisory review into the process given the complexity of the information to ensure significant errors are detected and prevented. As part of preparing the information, the Fiscal Division, Budget Division, and Provider Reimbursement Division should collaborate as needed to ensure there is a common understanding of significant financial reporting policies and that submitted information is accurate. Given the significance of Medical Assistance Services' financial activity, it is also important to consult with Accounts on financial

reporting issues that may be complex or unusual to ensure both agencies have a thorough understanding of the nature of the activity and agree on the correct financial reporting treatment prior to submission of the information.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2019-003: Improve Financial Reporting for Accounts Receivable**

**Applicable to:** Department of Medical Assistance Services

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control

**Severity of Deficiency:** Material Weakness

Medical Assistance Services' Fiscal Division needs to improve its reporting and management of accounts receivable. Medical Assistance Services has outstanding accounts receivable due at any given time from various parties for fraud restitution, overpayments, and amounts due from third party providers, as examples. The Fiscal Division estimates a portion of these receivables as uncollectible for year-end financial reporting purposes and reports this to Accounts; however, the methodology for the estimate is not formally documented. In addition, the methodology does not adequately consider the collectability of certain types of material receivables that are many years overdue, calling into question the soundness of the methodology and the accuracy of the estimate.

CAPP Manual Topic 20505 requires management to establish an allowance for doubtful accounts to reflect the amount of an agency's receivables that management estimates will be uncollectible. The method of establishing the allowance is left to the agency's discretion; however, the estimated allowance should be based upon historical data or other pertinent information relative to the receivables in question. Best practices also dictate that when accounting estimates are developed for financial reporting purposes, management is responsible for developing a sound methodology and documenting the basis for the methodology.

The lack of a sound and documented methodology for estimating uncollectible accounts impacts the accounts receivable information submitted to Accounts for year-end financial reporting. Given the age and amount of some of the receivables, it is likely the estimate is materially understated, which results in an overstatement of net accounts receivable. In addition, the lack of adequate documentation and data to support the methodology is also an issue in the event of employee turnover. In this case, turnover in the Accounts Receivable Manager position affected the Fiscal Division's ability to allocate the resources needed to perform a review of this area and update its policies, procedures, and methodology.

The Fiscal Division should review and evaluate its current methodology for estimating uncollectible accounts, giving consideration to the various types of accounts. This review should include a robust and detailed analysis of historical collection data by type of receivable, as well as age of receivable, to support a revised percentage estimate for accounts receivable that will not be collected. In addition, the Fiscal Division should update its policies and procedures over the accounts receivable area to ensure the financial accounting and reporting processes are adequately documented and the methodology for the allowance estimate is sufficiently supported.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2019-004: Improve Controls over SNAP Payments**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Material Weakness

Social Services' does not have sufficient controls over payments made for SNAP. Social Services' case management system is used to determine who is eligible for SNAP and the benefit amounts. Social Services sends that information to a third-party vendor who gives the benefits to recipients via an Electronic Benefits Transfer (EBT) card and the vendor then draws down the funds from the federal government. The Division of Finance (Finance) completes a daily three-way reconciliation between Social Services' case management system, the vendor's system, and the federal payment system that is used to draw down federal funds. The reconciliation shows that the vendor's system and the federal payment system had approximately \$234 million more benefits given during fiscal year 2019 than the case management system reflects. In addition, this reconciliation is not reviewed or approved by a supervisor.

Social Services' Division of Enterprise Systems (Enterprise Systems) and Finance did not resolve the discrepancies between the systems and; therefore, could not provide support for \$234 million out of \$1,013 million (23%) that was paid out by the vendor and drawn down from the federal government. Finance also used the amount paid out by the vendor when reporting revenue and expenditure amounts for the SNAP program to Accounts for use in the CAFR. Finally, while Social Services was relying on the vendor's system to provide reporting for the CAFR, Social Services was not maintaining proper oversight of this vendor, see management recommendation entitled "Develop a Process to Maintain Oversight for Third-Party Providers" for more information on this issue. After we brought this issue to management's attention, Finance and Enterprise Systems were able to work together to provide evidence that the total amount authorized by the case management system reasonably agreed to the total amount the vendor put on the EBT cards.

2 C.F.R. § 200.303(a) states that an entity must establish and maintain effective internal control over federal awards that provides reasonable assurance that the entity is managing the award in compliance with the federal statutes, regulations, and terms and conditions of the federal award. As an internal control, a supervisor should review each reconciliation and its support to ensure it is properly supported and accurate. In addition, 7 C.F.R. § 247.4 states that state agencies shall reconcile total funds entered into, exiting from, and remaining in the EBT system each day.

Finance did not investigate and resolve the discrepancies between Social Services' case management system, amounts given to recipients, and drawn down from the federal government because there were known problems with the case management system that have not been addressed by Enterprise Systems. Without adequate controls over the reconciliation process requiring approvals, identifying and resolving discrepancies, and ensuring proper support for amounts drawn down from the federal government, it could create questions as to whether the nature of the payments are permissible and could lead to potential disallowed charges by the federal government. Additionally, by not addressing discrepancies noted during the reconciliation process, Finance increases the risk of inaccurate data being reported in the CAFR. We consider this a material weakness in internal control.

Finance and Enterprise Systems should work together to investigate and resolve the reconciling amounts and maintain appropriate documentation for all payments and amounts drawn down from the federal government. Finance should implement controls over the SNAP daily reconciliation to ensure data is accurate, discrepancies are resolved timely, documentation of supervisor's review and approval, and supporting documentation is maintained.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2019-005: Dedicate Resources to Timely Update of CAPP Manual Topics**

**Applicable to:** Department of Accounts

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control

**Severity of Deficiency:** Significant Deficiency

Accounts' management is not performing timely updates to the Commonwealth Accounting Policies and Procedures (CAPP) Manual for agencies and institutions of the Commonwealth. While performing our test work, we identified ten CAPP Manual topics that were outdated and still referenced the Commonwealth's former accounting system. Accounts decommissioned the previous accounting system in July 2016. The outdated sections cover a variety of areas including payroll and the processing of revenue refunds and loans to the Commonwealth.

Section 2.2-803 of the Code of Virginia requires Accounts to provide authoritative guidance on the application of accounting policies, procedures, and systems. Further, having up to date and relevant policies and procedures is a key component of internal control and ensures consistent processing of transactions throughout the Commonwealth. Accounts not updating CAPP Manual topics on a timely basis could have a negative impact on consistent transactional processing and financial reporting throughout the Commonwealth. In addition, the lack of up to date guidance could contribute to a break down in internal controls at the agency and institution level. According to Accounts' management, the delay in performing the updates is primarily due to a lack of available resources. Accounts' current plan is to update general accounting topics by December 31, 2019. Accounts Payroll Operations does not have a definitive date for updating payroll related topics in the CAPP Manual. Accounts extended the timeline for having payroll topics updated due to management dedicating additional payroll resources to the Commonwealth's Human Capital Management project. To compensate for having outdated payroll guidance in the CAPP manual, Payroll Operations is currently using an email listserv of agency/institution payroll contacts to communicate changes and updates to specific policies and procedures.

Accounts should dedicate the necessary resources to update all outdated CAPP Manual topics. Further, while Accounts has established a set time for updating outdated general accounting topics, Accounts should also strive to set a deadline for having payroll topics updated. Though Accounts is currently using an email listserv to communicate changes to payroll policies and procedures, this is not a sufficient substitute for having updated and relevant authoritative guidance to which agency personnel can be held accountable.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2019-006: Improve Controls Over Financial Systems Reconciliations**

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control

**Severity of Deficiency:** Significant Deficiency

Individual facilities within the DBHDS and the Central Office do not have adequate controls in place to ensure reconciliations between DBHDS and the Commonwealth's financial systems include a review of necessary reports, are performed timely and at the appropriate level, are materially correct, are signed by the preparer, and are properly reviewed. During our review, we found the following:

- Two of four facilities tested (50%) and the Central Office do not have adequate internal policies and procedures over the fixed assets reconciliation.

- One of four facilities tested (25%) did not have evidence of a proper reconciliation of appropriations and allotments.
- The Central Office did not have evidence of a proper reconciliation of capital appropriations and allotments.
- One of four facilities tested (25%) used the increase/decrease amount for an account rather than the proper month end balance on the fixed assets reconciliation.
- The Central Office does not review reports from the Commonwealth's fixed assets system during the reconciliation of fixed assets to ensure system totals agree.
- One of four facilities tested (25%) and the Central Office did not perform reconciliations at the appropriate level, specifically for expenses (fund, program, account level) and capital project expenditures (fund, project, and account level), respectively.
- One of four facilities tested (25%) and the Central Office did not have evidence of preparer signature and date for the monthly reconciliation, including the reconciliation of fixed assets.
- One of four facilities tested (25%) did not have evidence of a timely review by approver of the fixed assets reconciliation. In addition, the Central Office did not perform a proper review of a reconciliation.

CAPP Manual Topic 20905 prescribes the level of detail at which agency records, accounts, and logs must be reconciled depending on the nature of the transactions and requires documentation to be made available for inspection by outside parties. In addition, CAPP Manual Topic 30905 requires that the agency reconcile all agency source records to reports from the Commonwealth's fixed assets system. Finally, by submitting the Certification of Agency Reconciliations to Accounts, the agency is certifying that its internal records are in agreement with those reported in the state-wide financial system and that appropriations, allotments, expenses, capital project expenses, revenues, cash, fixed assets, and all other accounts have been reconciled at the appropriate level. This certification is required to be submitted by the last business day of the month following period close or as stated otherwise by the Comptroller.

The improper reconciliation of systems to the Commonwealth's accounting and financial reporting system increases the risk of material misstatement of overall account balances. These misstatements can ultimately affect funding for DBHDS services and the amounts DBHDS reports for the Commonwealth's Comprehensive Annual Financial Report (CAFR).

DBHDS facilities and the Central Office provided several reasons for the issues noted above. Facilities acknowledged that the exceptions occurred due to oversight error, unawareness of specific reconciliation requirements, and the fact that they did not retain documentation. We noted that the Central Office monthly reconciliations lack oversight and review by management. In addition, the Central Office's Budget Department maintains responsibilities over fixed assets. However, we found that

the Fiscal Accounting Department lacks collaboration with the Budget Department during the fixed assets reconciliation.

Fiscal departments should reinforce policies and procedures over system reconciliations for DBHDS facilities and the Central Office. Management should communicate CAPP Manual requirements reflected in policies and procedures to personnel and ensure that the requirements are adhered to when completing reconciliations. DBHDS should ensure that the appropriate preparer and reviewer sign each reconciliation and that a proper review is performed. Facilities and the Central Office should reconcile at the correct level and use proper ending balances for the monthly reconciliation. The Central Office Fiscal Accounting and Budget Departments should collaborate during the reconciliation of fixed assets. Finally, DBHDS facilities and the Central Office should submit monthly certifications to Accounts only after they complete all reconciliation requirements.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2019-007: Process Expense Reimbursements in the Commonwealth's Accounting and Financial Reporting System**

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control

**Severity of Deficiency:** Significant Deficiency

One facility within DBHDS is not processing expense reimbursements in the Commonwealth's accounting and financial reporting system. Currently, the Fiscal Department (Fiscal) at the facility is processing expense reimbursements with a local petty cash account. Although the facility approves travel expenses prior to an employee's travel, the facility is not processing transactions as required in the Commonwealth's accounting and financial reporting system. As a result, the facility issued numerous travel advances to employees during the fiscal year using petty cash funds, amounting to \$43,647.

CAPP Manual Topic 20335 requires state employees to be reimbursed for travel related expenses using the Travel and Expenses module of the Commonwealth's accounting and financial reporting system. Petty cash may not be used for travel advances to state employees. In addition, CAPP Manual Topic 20336 requires the processing of cash advances in the system. Processing of transactions in the Commonwealth's accounting and financial reporting system is important for ensuring transparency and proper accounting of transactions. The facility is at elevated level of risk for fraud, waste, abuse, and non-compliance if accounts are set up outside of the Commonwealth's accounting and financial reporting system. Finally, CAPP Manual Topic 20360 requires employees who travel overnight more

than two times per year to be issued a travel charge card in order to reduce the need for travel cash advances.

Due to turnover at the facility, Fiscal staff did not maintain documentation of permission given by Accounts authorizing the use of a local account for reimbursements. Therefore, Fiscal staff were unable to provide documentation of approval to use the account for expense reimbursements. Additionally, staff were unaware of the CAPP Manual requirements for expense reimbursements and cash advances. Fiscal should process expense reimbursements in the Commonwealth's accounting and financial reporting system in accordance with applicable guidance. Fiscal management should ensure that staff understand the requirements associated with employee reimbursements and cash advances. Furthermore, employees that travel regularly during the year should be issued a travel charge card as required by the CAPP Manual.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2019-008: Perform an Evaluation and Analysis of Potential Asset Retirement and Pollution Remediation Obligations**

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control

**Severity of Deficiency:** Significant Deficiency

DBHDS did not perform a proper evaluation and analysis of potential asset retirement and pollution remediation obligations. Finance and Administration did not properly evaluate the applicability of Governmental Accounting Standards Board (GASB) Statement No. 83, *Certain Asset Retirement Obligations*, which became effective for reporting periods after June 15, 2018, and is applicable to fiscal year 2019. In addition, Finance and Administration did not perform any further consideration of GASB Statement No. 49, *Accounting and Financial Reporting for Pollution Remediation Obligations*.

Accounts performed a statewide survey for completion by all Commonwealth agencies to determine the applicability of this standard to the Commonwealth's financial statements. Based on the survey responses, all DBHDS facilities responded that they do not have any potential asset retirement obligations as defined by GASB Statement No. 83. We followed up on their responses and determined that DBHDS may have potential asset retirement obligations or pollution remediation obligations. We found, at a minimum, ten assets that should be further evaluated as a retirement obligation or remediation obligation. Further inquiry indicated that these identified assets did not meet the criteria of GASB 83.

Finance and Administration did not perform any verification of the individual facilities responses to the survey. Instead of performing their proper due diligence, Finance and Administration followed up with the Office of Architectural and Engineering at the Central Office as a reasonableness check of the facilities responses. Due to a lack of communication with the individual facilities, Finance and Administration was unaware of potential pollution remediation obligations and asset retirement obligations. Not contacting the facilities with direct knowledge of their assets risk incorrect responses to Account's survey. Further, not properly identifying potential asset retirement obligations or pollution retirement obligations could result in a misstatement of the Commonwealth's financial statements.

Finance and Administration should evaluate and analyze the impact applicable GASB standards have on the Commonwealth and DBHDS. This evaluation should take into consideration any applicable external laws, regulations, contracts, or court judgements that DBHDS abides by that may trigger potential asset retirement obligations. Additionally, DBHDS should determine whether an obligating event has occurred that would cause recognition of pollution remediation obligations. Finance and Administration should coordinate with the proper personnel at the individual facilities to ensure adequate and accurate identification and accounting of potential asset retirement obligations and pollution remediation obligations.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2019-009: Improve Review Process for Individual Facility Leave Liability Submissions**

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control

**Severity of Deficiency:** Significant Deficiency

DBHDS needs to strengthen its controls over the review and reporting of the year-end agency leave liability submission to Accounts. The Office of Budget Execution and Financial Reporting (Budget Execution) at the Central Office receives and compiles individual facility leave liability submissions, which include leave liability and the detailed calculations behind it. Budget Execution performs a compilation of this support in order to report the total leave liability for DBHDS on the Leave Liability Attachment to Accounts for inclusion in the Commonwealth's financial statements. Budget Execution does not perform an adequate review of these submissions to ensure that the total current and noncurrent leave liability reported is accurate. In addition, each of the four facilities reviewed in detail has their own unique process of calculating and reviewing leave liability. The following errors were noted on the leave liability submission, the supporting documentation, and facility review processes:

- Budget Execution reported \$2,357,321 of leave liability in the incorrect fund on the Leave Liability Attachment.
- Budget Execution reported \$38,202 of leave liability in the incorrect program in support used for preparation of the Leave Liability Attachment.
- One facility did not use the correct social security base to determine taxes on leave liability.
- One facility reported \$800,877 of leave liability in the incorrect program on the facility's leave liability submission to Budget Execution.
- One facility performed an inadequate review of leave liability prior to submitting information to Budget Execution and does not have a formal review process in place at the facility.

The Comptroller's Directive No. 1-19 establishes compliance guidelines and addresses financial reporting requirements for state agencies to provide information to Accounts for the preparation of the CAFR as required by the Code of Virginia. The Comptroller's Directive also states that by submitting the attachment to Accounts, the agency is certifying that the attachment has been reviewed and is accurate. This guidance also provides assistance to those who prepare and review financial reporting attachments and supplemental information sent to Accounts for presentation in the CAFR.

These errors occurred for multiple reasons. Budget Execution reported amounts in the incorrect fund on the Leave Liability Attachment due to human error not detected by the review process. Individual facilities are under the impression that Budget Execution performs a detailed review of facility leave liability submissions. However, Budget Execution assumes that an adequate review is performed at the facility level. Furthermore, due to turnover, one facility does not have a formal process in place for reviewing leave liability for accuracy once calculated by the preparer. Without an adequate review process, there is a higher risk of misstatement of current and noncurrent leave liability reported as part of the CAFR. This risk is elevated due to the fact that there is potential for inadequate reviews to occur at both the facility and Budget Execution level.

Budget Execution certifies the leave liability submission and; therefore, should enhance its review of individual facility submissions for accuracy prior to preparing its Leave Liability Attachment submission. Budget Execution should communicate with facility staff responsible for preparing the individual facility leave liability submissions throughout the financial reporting process to ensure all staff are aware of the correct reporting process, use the proper criteria for leave reports, and include all necessary leave balances for the calculation of leave liability.

### *Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

### **2019-010: Improve Financial Reporting of Infrastructure Assets**

**Applicable to:** Department of Transportation

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control

**Severity of Deficiency:** Significant Deficiency

During fiscal year 2019, Fiscal designed, documented, and implemented detailed procedures over its infrastructure capitalization process as recommended in the prior year report. However, because the process is manual, it is difficult for Fiscal to implement controls and procedures that can adequately reduce the risk of errors. Fiscal uses a completely manual process to distinguish between capitalizable and non-capitalizable projects. Fiscal does not use control totals or any other analysis to ensure the accuracy and completeness of the capitalizable amounts reported. Fiscal did not detect changes in reporting categories of projects between fiscal years and did not identify instances where projects had two conflicting reporting categories, leading to two different accounting treatments. Additionally, in cases where Fiscal changed a project's reporting category due to subsequent review, Fiscal did not always adjust prior construction-in-progress and infrastructure asset amounts. In fiscal year 2019, Fiscal overstated net capital assets by a net \$7.6 million, which is the combination of an overstatement of \$14.8 million and an understatement of \$7.2 million. The process for reporting infrastructure assets has become so complex that making a mistake in one data field on one project in the Commonwealth's accounting and reporting system is a significant risk and could potentially result in a material misstatement.

When the Commonwealth implemented Governmental Accounting Standards Board (GASB) Statement No. 34 in 2002, Transportation decided that the most efficient way to capitalize roadway infrastructure was to use programmatic funding because construction and maintenance programs were separate. This created a simple process for identifying infrastructure expenses for capitalization. Over the years, Transportation's programmatic funding gradually changed, leading to a blurred line between maintenance and capitalizable construction projects. Starting in fiscal year 2017, the General Assembly significantly changed Transportation's programmatic funding streams and their purposes, resulting in further complexities, as programs could have capitalizable maintenance projects, capitalizable construction projects, and non-capitalizable projects in the same program. To adapt to the new programmatic coding, Fiscal began using manually assigned reporting categories to label each project for inclusion or exclusion from infrastructure. Because the process is manual and projects range in value, Fiscal cannot implement processes and controls that can adequately reduce the risk of errors and omissions.

The State Comptroller’s annual Directive requires Transportation to report capital assets including infrastructure for inclusion in the Commonwealth’s CAFR. The Commonwealth Accounting Policies and Procedures Manual (CAPP Manual) Topic 30210 requires agencies to implement internal control procedures to ensure that all assets are recorded at their proper value and that all assets are periodically reviewed to avoid material overstatement.

Since legislative and operational changes that occurred since implementation have complicated the infrastructure capitalization process, Fiscal should re-evaluate their financial reporting methodology for infrastructure assets. Fiscal should consider best practices and methods that other state governments use to capitalize highway infrastructure. Fiscal should seek ways to automate the financial reporting of infrastructure assets to eliminate reliance on manual processes and reduce errors.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2019-011: Improve Financial Reporting Classification within Net Position**

**Applicable to:** Department of Transportation

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control

**Severity of Deficiency:** Significant Deficiency

Fiscal does not consider how refinanced debt for non-Commonwealth capital assets should be classified when developing the Net Position section of the CAFR’s Statement of Net Position. While the new debt is properly classified within the Liabilities and Deferred Outflow of Resources section, Transportation does not consider which assets (Commonwealth or non-Commonwealth) were acquired with the original debt to determine how the new debt should impact the items reported within the Net Position section.

As addressed in the GASB Comprehensive Implementation Guide, Section 7.23.6, if debt is issued to refund existing capital-related debt, “the replacement debt assumes the capital characteristics of the original issue.” Further, Section 7.23.3 of the GASB Comprehensive Implementation Guide states that “premiums, discounts, and deferred outflows of resources or deferred inflows of resources from refundings ‘follow the debt’ in calculating the components of net position... if the debt proceeds are not restricted for capital or other purposes, [these components] would be included in the calculation of unrestricted net position.” Bond-funded expenses that are not capitalized should not be included in the calculation of Net Investment of Capital Assets; examples include impaired, transferred, and disposed capital assets.

While there is zero impact to the total net position of the Commonwealth, incorrectly including the new debt related to non-Commonwealth capital assets within the calculation for Net Investment in Capital Assets makes it appear that a larger portion of the debt of the Commonwealth is being used to acquire capital assets that will remain property of the Commonwealth. Conversely, an equal amount of new debt related to the original debt used to generate non-Commonwealth capital assets is being excluded from unrestricted net position.

According to Transportation’s management, in September 2016, Transportation and Accounts personnel met to discuss Transportation’s calculation of Net Investment in Capital Assets reported within its annual submissions in support of the Commonwealth’s financial statements. However, during this meeting and in further communications between the agencies, dialogue regarding the effect of debt refinancing did not occur. Transportation’s management indicated that, based on these discussions and initial review of the proposed submission by Accounts, Transportation assumed that refinanced debt should be considered as proceeds used for Commonwealth capital assets, as the refinancing proceeds were used to pay off a debt of the Commonwealth. Transportation was not aware of this requirement set by GASB and, as a result, Transportation’s written policies and procedures did not address the classification of refinanced debt for non-Commonwealth capital assets in the Statement of Net Position.

Fiscal should improve internal policies and procedures to ensure that classifications within the Net Position section of the Statement of Net Position are accurate, reasonable, and properly apply applicable accounting standards. Management should proactively assess these procedures annually to ensure that items being reported are being properly captured. Staff within Fiscal should consider attending trainings that focus on GASB requirements.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2019-012: Improve Policies and Procedures over Unclaimed Property Reconciliations**

**Applicable to:** Department of the Treasury

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control

**Severity of Deficiency:** Significant Deficiency

Unclaimed Property does not have sufficient policies and procedures over the process of reconciling its unclaimed property system to the Commonwealth’s accounting and financial reporting system. The policy does not include requirements for timeliness of preparation and review. In addition, there is not sufficient detail of the actual reconciliation process, nor explanations of how each system’s information is used and how to document the reconciling items. As a result, we found the following issues with the reconciliations reviewed for fiscal year 2019:

- Two of four (50%) of the reconciliations selected for review were not dated, so a determination of timeliness of preparation or review could not be made, and one reconciliation out of four (25%) was completed five business days late.
- Three of four (75%) of the reconciliations reviewed did not have a clear audit trail for reconciling items.

CAPP Manual Topic 20905, – Cardinal Reconciliation Requirements, requires all internally prepared accounting records, data submission logs, and other accounting data to be reconciled to reports produced by the Commonwealth’s accounting and financial reporting system by the last business day of the month following the period close. In addition, Topic 20905 prescribes the level of detail at which agency records, accounts, and logs must be reconciled depending on the nature of the transactions. If recorded in multiple systems, transactions should be traced from one system to another, any variance between accounting data should be traced to specific transactions, and all variances should be explained and justified. Additionally, documentation should be maintained that enables accountants to follow an “audit trail” through the accounting process from each transaction to appropriate reports and other output. Policies and procedures should be complete and up to date; customized to reflect agency staffing, organization, and operating procedures.

Reconciliations are a key internal control for ensuring financial activity recorded in multiple systems is accurate in each of those systems and for preventing improper payments. In addition, the improper reconciliation of systems increases the risk of material misstatement for account balances related to Unclaimed Property activity. Inadequately detailed policies and procedures over the reconciliation process coupled with the retirement of the Unclaimed Property accountant contributed to the issues we noted with the reconciliations reviewed during fiscal year 2019.

Unclaimed Property should improve its existing policies and procedures over the reconciliation between the unclaimed property system and the Commonwealth’s accounting and reporting system to ensure they are sufficiently detailed to reflect the unique operations of the division. Further, management should ensure that staff are adequately supporting reconciling items and maintaining sufficient documentation for the reconciliations. Finally, the reconciliations should be signed and dated by the preparer and reviewer; and reviewed timely in accordance with the CAPP Manual.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

## **2019-013: Improve the Expense Allocation Process**

**Applicable to:** Department of Health

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control

**Severity of Deficiency:** Significant Deficiency

Health did not properly allocate expenses among three different funds resulting in a misstatement of expenses at the end of the year. Health initially pays expenses from the general fund and later allocates the expenses among various special revenue funds based on the revenues received. At fiscal year-end, Health usually performs an analysis and makes a final “true-up” entry, but Health did not perform this analysis or make the final “true-up” entry at the end of fiscal year 2019.

CAPP Manual Topic 60104 defines the general fund as the fund which accounts for the ordinary operations of government and states that “all activities that do not qualify for inclusion in any other fund should be included in the general fund.” The same section of the CAPP Manual states that a special revenue fund “accounts for activities, which are supported from revenues, derived from restricted taxes and other special revenue sources.” Therefore, it is critical to properly match the expenses to the appropriate funding sources.

As a result of not properly allocating expenses, Health misclassified a total of \$2,137,432 in expenses among three funds. At the end of fiscal year 2019, Health understated expenses in the Local Health District Match Fund by \$2,137,432, overstated expenses in the Local Health District Service Fee Fund by \$1,383,782, and overstated general fund expenses by \$753,650. In addition, this error affected Health’s year end leave liability submission to Accounts as Health uses these same percentages to allocate its leave liability. The leave liability information contained a misclassification between the same three funds totaling \$108,479.

These errors were due to turnover in a key position within the General Accounting Department. The person responsible for evaluating whether the year-end “true-up” entry was necessary vacated her position prior to completing this task, and there was no backup person assigned. Additionally, there are no procedures in place outlining these key responsibilities.

Health should work with Accounts to determine if this misclassification requires an adjustment to its accounting records in fiscal year 2020. Additionally, Health should document all business-critical tasks in the General Accounting Department so that other people can perform these functions in the absence of the primary person. Finally, Health should designate a backup person to perform each of these tasks in cases where the primary person is unavailable. This will reduce the risk of missing key journal entries and ensure the correct allocation of expenses at year-end.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

## ACCESS CONTROL

### **2019-014: Develop and Implement Compliant Application Access Management Procedures**

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** 2018-039

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

All of the facilities within DBHDS do not have access management procedures, which meet the baseline standard defined by the Security Standard. The Information Security Office issued baseline procedures and implemented an application to approve access requests for all DBHDS facilities. However, the facilities have not developed procedures they can adapt for their specific environment that will ensure compliance with the Security Standard.

Security Standard, Section AC-1, requires an organization to develop, document, and disseminate an access control policy that addresses purpose, scope, roles, responsibilities, management commitment, and compliance. The access control policy should include procedures to facilitate the implementation of the policy and associated access controls. Security Standard, Section AC-2, addresses requirements over account management practices for requesting, granting, administering, and terminating accounts. Not having adequate access control policies and procedures increases the risk that individuals will have inappropriate access and can potentially process unauthorized transactions.

The DBHDS Information Security Office sent the baseline security procedures to all DBHDS facilities with the expectation that they would bring their internal procedures in line with the baseline procedures by March 2018. However, the Information Security Office did not monitor the facilities' implementation of these procedures because each facility has unique processes related to access. The Information Security Office should work with the individual facilities to set reasonable deadlines and monitor their actions to ensure that they bring their application access management procedures in line with the office's baseline procedures and the Security Standard.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2019-015: Promptly Remove Commonwealth's Accounting and Financial Reporting System User Access**

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

DBHDS did not timely request that Accounts remove seven out of 20 (35%) Commonwealth's accounting and financial reporting system users access for individuals who no longer required access. Access removal requests for these users took between six to 64 days. Although DBHDS did have policies and procedures that included processes for removing access to the Commonwealth's accounting and financial reporting system, these procedures did not speak to the access removal timeframe.

The Security Standard, Section AC-2-COV 2f, requires the prompt removal of access when no longer needed. Per Commonwealth Accounting Policies and Procedures (CAPP) Manual Topic 70220, security officers are responsible for submitting timely security deletion requests for staff who no longer require access. CAPP Manual Topic 70220 states that agencies should have policies and procedures that include processes for removing access timely for employees that have left the agency. Furthermore, DBHDS should ensure that these procedures are in compliance with the Security Standard.

Due to ineffective access controls, DBHDS did not ensure that individuals were removed timely from the Commonwealth's accounting and financial reporting system. Instead of promptly removing access upon termination, transfer, or layoff, security officers waited until the annual review of access to request the removal of employee's access. Delaying the removal of all access privileges increases the risk that former employees will have unauthorized access to Commonwealth systems and sensitive information.

Security officers should promptly remove access upon termination, transfer, or under other circumstances in accordance with the Security Standard. Security officers should submit timely security deletion requests to Accounts instead of waiting until annual access reviews to remove access. Additionally, DBHDS should strengthen internal policies and procedures over access to the Commonwealth's accounting and financial reporting system to ensure compliance with the Security Standard.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2019-016: Develop Access Profile Descriptions and Improve Monitoring Controls over the Internal Attendance and Leave System**

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

DBHDS does not have descriptions of access profile capabilities for the internal time, attendance, and leave system. Since each DBHDS facility has the option to request access profiles based on the facility's need, there are varying profiles across all facilities and the Central Office. Additionally, documentation of access monitoring was not in compliance with internal monitoring requirements, which requires a complete review of all user access to be performed annually. We completed a review of monitoring certifications and submissions for all 14 DBHDS facilities and the Central Office. Four facilities (27%) did not include evidence that all access types were reviewed for reasonableness on their monitoring spreadsheets. Two of these facilities only documented the monitoring of users with elevated access privileges and users with unreasonable access that required a change. The other two facilities only documented unreasonable access.

The Security Standard, Section 8.1 AC-1, requires agencies to develop, document, disseminate, and review and update annually, an access control policy that addresses purpose, scope, roles, compliance, and responsibilities and formal documented procedures to facilitate the implementation of the policy and associated access controls. Additionally, Section 8.1 AC-2 of the Security Standard states "the organization reviews accounts for compliance with account management requirements on an annual basis or more frequently if required to address an environmental change."

Access descriptions are important to properly assign profiles to new users and help to ensure least privilege. Written documentation reduces the impact that turnover has on institutional knowledge and makes information more readily available. The lack of proper monitoring of all users can result in inappropriate access such as access for terminated employees. In addition, inadequate system documentation may cause inefficiencies in the process of granting access as well as monitoring of access.

DBHDS has not developed access profile descriptions due to the lack of staff and resources. Inadequate documentation of access monitoring occurred due to the new monitoring process implemented during fiscal year 2019 which requires the review of all users as opposed to only those with elevated access privileges. The facilities that did not comply with the new internal monitoring requirements were still following the historical monitoring process.

DBHDS should develop access capability descriptions for access profiles for the internal time, attendance, and leave system. In addition, all DBHDS facilities and the Central Office should perform and document a complete review of all users at least annually. The Central Office should review all facility submissions to ensure completeness of access reviews.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2019-017: Improve Access Controls over the Commonwealth's Payroll System**

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

Individual facilities within the DBHDS and the Central Office are not consistently removing system access to the Commonwealth's payroll system for terminated or transferred employees in a timely manner. For three out of eight (38%) Commonwealth's payroll system users tested, payroll security officers at the individual facilities and the Central Office did not terminate employee access up until two to 76 days after their last day worked.

The Security Standard, Section PS-4, states an organization must disable information system access within 24 hours of employee separation and terminate any authenticators or credentials associated with the individual. Untimely termination of access from the Commonwealth's payroll system greatly increases the risk of unauthorized payroll transactions.

There are two underlying causes for why access to the Commonwealth's payroll system was not timely removed. Payroll security officers at the individual facilities and the Central Office thought that it was reasonable to remove access within two days and; therefore, they did not comply with the access removal timeframe stipulated in the Security Standard. Additionally, access was not promptly removed upon layoff because a payroll security officer waited until the semi-annual review of access to request the removal of employee's access.

Payroll security officers at the individual facilities and the Central Office should ensure that access to the Commonwealth's payroll system is promptly removed upon termination, transfer, or under other circumstances in accordance with the Security Standard. Further, staff should submit timely requests to delete access, instead of waiting until semi-annual access reviews to remove access. Payroll security officers should ensure compliance with access removal timeframes as outlined in the Security Standard.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

## **2019-018: Improve Controls Over Access to the Commonwealth's Retirement Benefits System**

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** 2018-083; 2017-077; 2016-068; 2015-081; 2014-063

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

Individual facilities within the DBHDS and the Central Office do not have adequate controls in place to ensure that system access to the Commonwealth's retirement benefits system is appropriate. Human Resources at the facilities and the Central Office did not terminate system access timely to the Commonwealth's retirement benefits system for six out of 11 (54%) inactive users. Access removal for these users ranged between three days to 72 days post separation. One out of three active Commonwealth's retirement benefits system users tested (33%) at the Central Office had system access privileges that were neither appropriate nor based on least privilege according to job responsibilities.

The Security Standard, Section PS-4, states an organization must disable information system access within 24 hours of employee separation and terminate any authenticators or credentials associated with the individual. Delays in deleting access increases the risk of unauthorized use of the Commonwealth's retirement benefits system which could result in unauthorized changes and could impair data integrity.

Furthermore, Security Standard, Section AC-6, requires granting access based on the principle of least privilege and only authorizing user access which is necessary to accomplish tasks in accordance with organizational missions and business functions. Granting access based on the principle of least privilege is a best practice for maintaining security over critical systems. When access granted violates the principle of least privilege, there is an increased risk that users can circumvent other compensating controls and perform unauthorized transactions.

According to management at the individual facilities and the Central Office, timely removal of user access to the Commonwealth's retirement benefits system did not occur due to delayed communication within Human Resources. Further, Human Resources did not have a documented procedure for removing terminated employee access to the Commonwealth's retirement benefits system. For the user that had inappropriate access at the Central Office, Human Resources did not appropriately consider the principle of least privilege when establishing access.

Human Resources Management should ensure that access to the Commonwealth's retirement benefit system is appropriate. Human Resources at the individual facilities and the Central Office should ensure there are proper procedures in place to remove unneeded access to the Commonwealth's retirement benefits system timely. Human Resources at the Central Office should reassign access to the Commonwealth's retirement benefits system based on a least privilege basis as defined in the Security Standard.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2019-019: Improve Timely Removal of Critical System Access**

**Applicable to:** Department of Health

**Prior Year Finding Number:** 2018-036; 2017-024; 2016-020; 2015-026; 2014-038

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

Department supervisors did not notify the Office of Human Resources (Human Resources) in a timely manner as they became aware of employee separations, which resulted in delays of system access removal. Additionally, in some cases, the supervisors and Human Resources did not realize that the terminated employees had active accounts to certain information systems, causing delays in deleting the accounts. During our review, we found delays in the removal of access from the following information systems:

- Health removed access to the Commonwealth’s human resources system for 105 users during the fiscal year, but did not remove access timely for three of these users. These accounts were removed 16 to 211 days after the employees’ separation dates.
- Health removed access to the Commonwealth’s payroll system for 37 users during the fiscal year, but access was not removed timely for four users. These accounts were removed 13 to 166 days after the employees’ separation dates.
- Health removed access to the patient management system for 376 users during the fiscal year, but access was not removed timely for 24 users. These accounts were removed seven to 144 days after the employees’ separation dates.
- Health removed access to the Commonwealth’s accounting and financial reporting system for 32 users during the fiscal year, but access was not removed timely for one user. This account was removed four business days after the employee’s separation date.

Section PS-4 of the Security Standard requires agencies to “disable information system access within 24 hours of employment termination.” Additionally, Health’s internal off-boarding procedure requires supervisors to inform Human Resources of an employee separation as soon as the supervisor is aware of the separation. Health’s procedure then requires deletion of the account within 24 hours of notification.

Terminated employees who still have access to critical systems may be able to access these systems after leaving the agency. By not deleting users' accounts to sensitive information systems timely, this also increases the risk of an internal or external party compromising these unneeded accounts and using them to access these systems. Each of these scenarios increases the risk of inappropriate transactions and the exposure of sensitive data.

Health implemented a new process to off-board employees during the fiscal year to increase efficiency; however, there were still delays in removing system access in both the old and new processes. In some cases, department supervisors and district Human Resources staff did not complete their parts of the off-boarding process in a timely manner. In other cases, Health did not identify the fact that the terminated employees had access to these systems in order to remove the access. Additionally, Health's off-boarding process does not include a review of the off-boarding procedures to ensure each responsible party completed their tasks. Therefore, Health was not able to identify the fact that they needed to remove these users' access in a timely manner.

Health should strengthen their new process by implementing a review of all off-boarding tasks and clarify the timeline for each task. This will ensure completion of each task and will identify instances of delay. Health should also review system access listings with each employee termination to identify the systems the employees can access. This will reduce rates of non-compliance with both the statewide and internal policies by removing the access within 24 hours. This will also reduce the risk of unauthorized transactions and exposure of sensitive data. Health may also want to review their current policy to ensure it is in compliance with the Security Standard. Any policy exceptions to the Security Standard need to be approved by VITA.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

## **2019-020: Perform System Access Reviews**

**Applicable to:** Department of Health

**Prior Year Finding Number:** 2018-037

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**CFDA Title and CFDA #:** HIV Care Formula Grants - 93.917

**Federal Award Number and Year:** X07HA00009 - 2018

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Other - 2 C.F.R. § 200.303(e)

**Known Questioned Costs:** \$0

Health did not perform comprehensive system access reviews within timeframes established by internal and statewide procedures. Health has multiple critical systems throughout several different departments. These systems support various business functions, including accounting, patient management and benefits administration, so there are various internal policies that address periodic system access reviews. During our review of Health's system access reviews, we identified the following instances of non-compliance with policies and procedures:

- Department supervisors did not submit three out of ten (30%) monthly access review certifications by the due date for the internal financial and accounting system; receipt of these certifications occurred 24 to 66 days past the due dates.
- Department supervisors did not submit three out of ten (30%) monthly access review certifications by the due date for the patient management system; receipt of these certifications occurred between seven to 16 days past the due dates.
- Human Resources has not performed a comprehensive annual review of access privileges for the Commonwealth's retirement benefits system since April of 2017.
- After implementing monthly access reviews for the Women, Infants, and Children (WIC) eligibility system in April 2019, 12 of 35 department supervisors did not submit at least one of their monthly access review certifications over the three-month period between April and June 2019. Two of these supervisors did not submit the certification for any of the three months. In addition, central office staff did not maintain any certifications or other evidence of a comprehensive access review for the same system throughout the entire fiscal year.
- Administrative staff did not perform two quarterly access reviews for the HIV formula grant system as required by Health's internal access review policy.

- Health has no formal process in place for reviewing access to the WIC electronic benefit system. Although a third party manages this system, Health employees have read-only access to information in the system but do not have a process to manage this access.

Health's internal policies require supervisors of Health's various business areas to review and certify access to Health's accounting, patient management, and WIC benefits systems monthly. For the patient management and accounting systems, the policy requires these supervisors to perform these monthly reviews by the tenth day of the following month. Health's internal policy on reviewing access to the HIV formula grant benefits system requires a quarterly review. Additionally, for sensitive information systems, Section AC-6-7a of the Security Standard requires agencies to "review on an annual basis the privileges assigned to all users to validate the need for such privileges."

Regular access reviews ensure that system administrators processed all requests to add, modify or delete users properly and in accordance with requests from the system owners. Not performing regular access reviews increases the risk of individuals having inappropriate access to information systems.

Staffing changes caused some of the delays in performing and certifying access reviews of the patient management and accounting systems. In some situations, the reviewer did not get the correct level of access to both review and certify system access in time to meet the deadlines. Resource constraints and the prioritization of other tasks led to the remaining delays in the patient management and accounting systems reviews as well as the retirement benefits system and WIC eligibility system reviews. Staffing changes were also the cause for the lack of reviews for the HIV formula grant benefits system.

Health should ensure backup personnel are available to perform regular reviews of access in the event that the primary reviewer is unable to perform the review. Additionally, Health should perform follow-up procedures when reviewers do not provide certifications within their established timeframes to ensure the prioritization of these reviews. This will reduce the rates of untimely reviews and decrease the risk of inappropriate access to sensitive information systems.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2019-021: Improve Segregation of Duties Controls over the Payroll and Human Resources System**

**Applicable to:** University of Virginia

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

The University implemented a new payroll and human resources system (System) in fiscal year 2019, and unintentionally assigned employees conflicting roles creating segregation of duties risks. The University hired a consultant with proprietary access analysis tools to perform a segregation of duties analysis over the new System and provide a detailed report identifying potential concerns. The University began to research and address concerns in August 2019 and will continue to address additional concerns during the remainder of fiscal year 2020.

As outlined in the University’s policy FIN-021: Internal Control, individuals responsible for administering University funds and resources must grant or delegate financial authority carefully, with consideration for proper segregation of duties. The University’s adopted information security standard, ISO 27002, section 9.2.2, states, “the provisioning process for assigning or revoking access rights granted to user IDs should include verifying that the level of access granted is appropriate to the access policies and is consistent with other requirements such as segregation of duties.” Inadequate segregation of duties increases the risk for fraudulent transactions and errors in financial reporting and heightens reliance on compensating detective controls. The improper segregation of duties occurred as a result of the University not identifying business processes and prioritizing potential conflicts prior to System implementation. The University should develop a resource that details conflicting business processes and their respective roles for use in establishing and monitoring future access to the system and resolve remaining segregation of duties conflicts identified in the consultant’s report.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2019-022: Improve Process for Terminating Access to the Commonwealth's Retirement Benefits System**

**Applicable to:** University of Virginia

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

University HR did not terminate employees’ access to the benefits system timely upon termination of employment. During fiscal year 2019, six individuals with access to the benefits system

separated from the University. For three individuals, HR did not remove system access for more than 30 days after each employee's last day of employment.

The University's policy IRM-003: Data Protection of University Information, classifies personal information that if exposed can lead to identity theft, as highly sensitive data. The University Use of Highly Sensitive Data Standard reads that access, generation, collection, storage, and transmission of highly sensitive data will only be allowed when essential and approved for business processes. Additionally, the University's adopted information security standard, ISO 27002, sections 9.2.1 and 9.2.2, state the University should immediately disable or remove access rights of users who have left the institution. Not removing system access in a timely manner increases the risk of unauthorized access to highly sensitive data by individuals no longer employed by the University.

Currently, on a bi-weekly basis, the HR Benefits department uploads a batch file into the benefits system, which prompts the termination of access. This process could result in an individual retaining access to the benefits system for up to two weeks after their last day of employment. In addition, the HR Benefits department noted that the untimely termination of access for two employees was the result of a delay in the batch upload. For the third employee, the untimely termination was the result of an error in the batch file. The individual was marked as "inactive" rather than "terminated," which did not prompt system access termination.

The HR Benefits department of the University should develop a process to terminate user access to the benefits system when the employee separates from the University or as soon as the employee no longer needs access to the benefits system to perform assigned job duties. Only 18 employees currently have access to the benefits system, all of whom are centrally located in the HR Benefits or Payroll departments. Therefore, due to the centralized nature of human resources and payroll operations and the small number of users with access, it is reasonable to manually terminate the access as soon as practicable, but not later than the employee's separation date. This improvement in the University's process would greatly increase the security over the highly sensitive data contained in the benefits system.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

## **2019-023: Improve Patient Accounting, Billing, and Management System Segregation of Duties**

**Applicable to:** University of Virginia-Medical Center

**Prior Year Finding Number:** 2018-044

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

The University of Virginia Medical Center (Medical Center) continues to address the deficiency communicated in our prior year audit report to gain assurance that user access to the patient accounting, billing, and management system complies with the principle of least privilege. During fiscal year 2018, the University of Virginia (University) Audit Department (Audit Department) issued a segregation of duties audit report, which focused on access within the Medical Center's patient accounting, billing, and management system. The primary concerns noted by the Audit Department included insufficient consideration or analysis of potential segregation of duties conflicts when changing user access templates, along with a lack of documented approval when making changes to templates.

The Medical Center Security Standard, section AC-5 Separation of Duties, requires that the organization separate the duties of individuals, document the separation of the duties of individuals, and define information system access authorizations to support separation of duties. The Medical Center has documented an analysis over sensitive security points and roles in the patient accounting, billing, and management system, and has been designing a plan to address concerns over segregation of duties. As of fiscal year end 2019, the Medical Center has not implemented this plan, and; therefore, the Medical Center has limited assurance that the access assigned complies with the principle of least privilege. Improper access to the patient accounting, billing, and management system increases the risk of improper activity within the system, which could subsequently affect the Medical Center's financial statements.

The Medical Center should continue to address the recommendations made by the University Audit Department related to segregation of duties in the patient accounting, billing, and management system. By implementing its plan to limit access in compliance with the principle of least privilege, the Medical Center will be able to better monitor and avoid improper segregation of duties within the system.

### *Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2019-024: Remove Separated Employee Access in a Timely Manner**

**Applicable to:** Department of Medical Assistance Services

**Prior Year Finding Number:** 2018-040; 2017-016

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**CFDA Title and CFDA #:** Medicaid Cluster - 93.775, 93.777, 93.778

**Federal Award Number and Year:** 1805VA5MAP - 2019

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Other - 2 C.F.R. § 200.303(a)

**Known Questioned Costs:** \$0

Medical Assistance Services did not remove access to the claims processing system timely for individuals who no longer needed access. Five out of 12 (42%) employees did not have their system access disabled within 24 hours of separation, which occurred during the first six months of the fiscal year. These employees retained their system access between two and 27 days after separation. In January 2019, Medical Assistance Services implemented a new process, but we continued to find issues with untimely removal of access. Two out of 12 (17%) employees who separated after January did not have their access terminated within 24 hours of separation. The employees retained access for five and 27 days after separation.

Additionally, one out of three (33%) employees did not have their access to the Commonwealth's accounting and financial reporting system disabled timely following a change in job responsibilities. The employee retained system access for 60 days after the change in job responsibilities.

Medical Assistance Services' IT Access Control AC-1 Policy Section A11 (b) (i) requires that "all user accounts must be disabled immediately upon separation or within 24 business hours upon receipt by the Office of Compliance and Security." This internal policy is not in agreement with the Security Standard Section PS-4, which states an organization must disable information system access within 24 hours of employee separation and terminate any authenticators or credentials associated with the individual. Not timely disabling access to a web-based mission critical system threatens the data integrity of the system. If separated employees retain access to the claims processing system and the Commonwealth's accounting and financial reporting system, users are potentially able to view, copy, and edit sensitive information.

Medical Assistance Services is not suspending separated employees' access in a timely manner due to ineffective and untimely communication within the agency. The new exit clearance workflow process must be initiated by the employee's supervisor in order for automatic notification to be sent to the Office of Compliance and Security (Compliance and Security) for removal of system access. There can also be differences in an employee's last day in office and his or her separation date, which contributed to some of these exceptions. Additionally, disabling access to the claims processing system requires input from multiple employees within Compliance and Security.

For removing access to the Commonwealth’s accounting and financial reporting system, the process requires proper communication and manual approvals before access can be disabled. When combined with the issues noted above, the manual nature of the process often prevents timely removal of separated users. Lastly, Medical Assistance Services’ current internal policy is not in compliance with the Security Standard, and prior approval for this deviation was not obtained from VITA.

Compliance and Security and the Human Resources Division should establish effective, regular communication to report staff changes to those individuals responsible for managing system access to ensure users’ access is removed timely. In addition, Compliance and Security and the Human Resources Division should clarify its policy to ensure there is a consistent understanding of an employee’s last day of employment and his or her separation date. Lastly, Compliance and Security should evaluate its internal policy to ensure it is clear and also consistent with the Security Standard. Any exceptions to the Security Standard requirements need to be approved by VITA.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2019-025: Continue to Improve Controls Over Role Access**

**Applicable to:** Department of Taxation

**Prior Year Finding Number:** 2018-035; 2017-018

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

Taxation’s management and its Office of Technology (Technology) did not properly restrict the access granted within security roles in their financial accounting and reporting system (system) based on the principle of least privilege. Although Taxation has various compensating controls in place, we found 14 out of the 35 security roles provided access to critical access functions in excess of the job duties of the employees assigned to these roles. Because of this, employees had unnecessary critical access in the financial accounting and reporting system.

Management made efforts to improve controls over the system’s access, specifically through their recertification process. Management provided training to the various department managers emphasizing the importance of certifying access based on least privilege. Even with the efforts, users continued to have security roles that allowed access to critical resources that were not necessary to their job functions. Managers stated they were not aware that they should have reviewed the resources associated with the roles when completing the recertification. Managers were also hesitant to delete access to a resource thinking it may result in a user being unable to complete their job responsibilities.

The Commonwealth's Information Security Standard SEC 501 (Security Standard), Section 8.1 AC-6, requires an organization employ the principle of least privilege when granting access to ensure users only have access that is necessary to accomplish their assigned tasks. Management should ensure least privilege when certifying the access granted to ensure employees have the least amount of access necessary to perform their job duties. Additionally, Technology should ensure proper setup of the access functions to ensure they grant only the stated privileges in the financial accounting and reporting system.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2019-026: Continue to Improve Information System Access Controls**

**Applicable to:** Department of the Treasury

**Prior Year Finding Number:** 2018-041; 2017-026

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

In fiscal year 2017, we recommended that the Unclaimed Property Division (Unclaimed Property) of the Department of the Treasury (Treasury) strengthen access controls to two of its information systems used to administer unclaimed property to ensure access privileges are adequately defined and documented, are assigned based on the principle of least privilege, and ensure proper segregation of duties. During fiscal year 2018, Unclaimed Property corrected access issues related to one of the two systems. However, we recommended that Unclaimed Property should continue its efforts to adequately document access privilege descriptions and its policies and procedures for all processes including, but not limited to, ensuring segregation of duties exist for claim payments and for conducting periodic access reviews to ensure system access is appropriate. In addition, we recommended Treasury maintain adequate documentation supporting access privileges assigned.

During fiscal year 2019, Unclaimed Property has made significant improvements related to its Unclaimed Property system access controls. Unclaimed Property adequately defined and documented access privilege descriptions. In addition to the annual systems access review required by Treasury, Unclaimed Property has implemented and documented its process for a detailed review of its claims processing system to ensure access is appropriate. Unclaimed Property has identified access roles based on job duties to ensure least privilege and rolled out this new method of assigning access roles in phases during fiscal year 2020. We will test this new method during our fiscal year 2020 audit. Unclaimed Property has documented policies and procedures for a detective control related to ensuring segregation of duties exists for claim payments; however, in two of the eight months (25%) tested, review was performed more than three months (98 days) after the end of the period being reviewed.

The Security Standard, Section 8.1 AC-6, requires that Unclaimed Property employ the principle of least privilege when granting access. Additionally, the Security Standard, Section 8.1 AC-5 parts a through c, require that Unclaimed Property define and assign system access to support segregation of duties. Segregation of duties and access assigned based on the principle of least privilege reduces the risk of fraud and errors.

Unclaimed Property should document its expectation of timely review in its policies and procedures related to the detective control ensuring segregation of duties exist for claim payments.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2019-027: Improve Access Controls to Critical Systems**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** 2018-042

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

Social Services does not have sufficient controls in place to ensure system access to critical systems is reasonable. Our review of user access across six critical systems identified the following:

- One new user was granted access permissions to Social Services' financial system in excess of the employee's job responsibilities;
- Three users were granted conflicting access to the Social Services' financial system;
- Two terminated employees retained access to Social Services' financial system;
- Two terminated employees retained access to Social Services' central security system;
- One terminated employee retained access to the Commonwealth's accounting and financial reporting system;
- Six terminated contractors retained access to the Social Services' childcare system;
- One active user to the Social Services' childcare system has two user login IDs, with different access for each ID;

- Three terminated employees retained access to the Commonwealth’s human resource system; two of the three had their access for over a year after employment termination; and
- Seven employees had unnecessary access privileges based on their job responsibilities to the Commonwealth’s retirement benefits system.

The Security Standard, Section 8.1 AC-2(j), requires the agency to “review accounts for compliance with account management on an annual basis or more frequently if required to address environmental change.” Security Standard 8.1 AC-6(7) requires the agency to “review on an annual basis the privileges assigned to all users to validate the need for such privileges; and to reassign or remove privileges, if necessary, to correctly reflect organizational mission/business needs.” The Security Standard, Section PS-4, states that the organization, upon employee termination “disables information system access within 24-hours of employment termination.” In addition, the Security Standard, AC-6, requires the agency to employ the principle of least privilege, allowing only authorized access for users that is necessary to accomplish assigned tasks.

Social Services does not have sufficient policies and procedures in place to ensure access is granted based on least privilege, access is removed timely, accurate based on conflicting access roles, and periodic reviews of access are completed. Additionally, the Separation and Transfer Checklist form does not include the Commonwealth’s accounting and financial reporting system; therefore, the Security Officer did not receive notification to terminate access. Not communicating when an employee terminates and not conducting adequate access reviews to critical systems threatens the integrity of the system and data housed within the system, and allows employees with unapproved access, which increases the risk of compromising confidentiality of Social Services’ critical data.

Social Services should update policies and procedures to reflect the requirements in the Security Standard. This would include ensuring access is granted based on the principal of least privilege, access is removed timely, and access does not involve conflicting roles. Social Services should update the Separation and Transfer Checklist form to include all systems and ensure there is proper communication with the Security Officer when there is a change with system access. Social Services should perform an annual access review of the critical systems and retain documentation of this review.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2019-028: Continue Improving Controls for Processing Access Terminations and Changes**

**Applicable to:** Department of Motor Vehicles

**Prior Year Finding Number:** 2018-043

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

Motor Vehicles' management acknowledges that the agency is still making improvements to its controls for removing access to agency and statewide systems for employees who either separate from the agency or change job responsibilities. This year, we noted an instance in which an employee's supervisor did not notify a system owner timely to remove the user's access. Instead, the user's access was later removed during the next system access review. System access reviews are completed annually or semi-annually based on the system.

The Security Standard, Sections PS-4 and AC-2, requires Commonwealth organizations, upon termination of an individual's employment to disable information system access within 24-hours and to notify account managers when users are terminated or transferred, respectively. In addition, Motor Vehicles' Information Technology Access Control Policy calls for prompt termination of systems access upon termination or transfer. Untimely deletion of access to systems can expose the agency to inappropriate activity by individuals no longer employed by the agency or no longer in their previous position.

Management should continue their efforts to improve the notification process between supervisors and system owners to ensure required changes to user access are occurring in a timely manner. Additionally, management should also consider whether supervisors are the best initiators of the notification process to determine if another party should be responsible for initiating this process.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2019-029: Perform Annual Access Review of Information Systems**

**Applicable to:** Department of Corrections-Central Administration

**Prior Year Finding Number:** 2018-045

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

During the fiscal year 2018 audit, we determined Corrections is not performing an adequate annual review of system access to the Commonwealth's attendance and leave system, Correction's attendance and leave system, and the Commonwealth's human resource system.

As of our report date, Corrections had implemented corrective actions with respect to this previously reported finding, but had not completely implemented all corrective actions.

Corrections should continue to improve procedures to ensure a detailed annual review of systems access to the Commonwealth's attendance and leave system, Correction's attendance and leave system, and the Commonwealth's human resource system is performed.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2019-030: Improve Logical Access Controls for Users with Privileged Access**

**Applicable to:** Virginia Alcoholic Beverage Control Authority

**Prior Year Finding Number:** 2018-046

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

ABC has not made sufficient progress since last year to update their account management processes for users with privileged access to meet the requirements in its current security standard, the Commonwealth's Information Security Standard, SEC 501 (Security Standard). In addition, ABC became an Authority in January 2018 and, as such, received autonomy from following the requirements in the Security Standard beginning October 1, 2018, and has the ability to adopt a different security standard. Therefore, ABC is in the process of transitioning to the National Institute of Standards and Technology (NIST) Standard, 800-53 (NIST Standard) as its new security standard, and is developing policies and procedures based on the NIST Standard. Thus far, ABC has a complete password policy and access control policy. The policies received management's formal approval in April 2019 and September 2019, respectively. ABC does not have accompanying procedures for the policies and they have yet to implement them into their information security program.

We addressed specific control weaknesses to management in a separate document marked Freedom of Information Act Exempt (FOIAE) under Section § 2.2-3705.2 of the Code of Virginia due to it containing descriptions of security mechanisms. The Security Standard and the NIST Standard requires ABC to implement specific controls to reduce unnecessary risk to data confidentiality, integrity, and availability.

ABC should remediate the weaknesses discussed in the communication marked FOIAE in a timely manner, and ensure they meet all the requirements in the NIST Standard as they transition away from the Security Standard.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2019-031: Improve Database Security**

**Applicable to:** Department of Transportation

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

Transportation does not have a security control in place for a sensitive system’s database that is required by the Security Standard.

We communicated the control weakness to management in a separate document marked Freedom of Information Act (FOIA) Exempt under § 2.2-3705.2 of the Code of Virginia due to it containing descriptions of security mechanisms. The Security Standard requires the implementation of certain controls that reduce unnecessary risk to data confidentiality, integrity, and availability in systems processing or storing sensitive information. By not meeting the minimum requirements in the Security Standard and aligning the database’s settings and configurations with best practices, Transportation cannot ensure the confidentiality, integrity, and availability of data within the database or the information it reports.

Transportation should implement the security control discussed in the communication marked FOIA Exempt in accordance with the Security Standard.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2019-032: Implement Process for Ongoing Monitoring of System Access**

**Applicable to:** Department of Education - Central Office Operations

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**CFDA Title and CFDA #:** Child Nutrition Cluster - 10.553, 10.555, 10.556, 10.559

**Federal Award Number and Year:** 201919N109941 - 2019

**Name of Federal Agency:** U.S. Department of Agriculture

**Type of Compliance Requirement - Criteria:** Other - 2 C.F.R. § 200.303(e)

**Known Questioned Costs:** \$0

Education did not remove temporary elevated access to an employee for the School Nutrition Programs web application (web application). During our review of web application access, we found that one employee of the six tested (17%) inappropriately retained access that allowed the employee to modify and submit annual agreements, as well as provide first and second levels of approval for annual agreements.

The Security Standard, Section AC-6: Least Privilege, states; “the organization employs the principle of least privilege, allowing only authorized access for users (or processes acting on behalf of users) which are necessary to accomplish assigned tasks in accordance with organizational missions and business functions.” The program specialist with extended access could have potentially modified and approved changes for the following year to the meal programs in which local school divisions participated, violating the established controls governing the web application.

In this case, Education intended to temporarily grant the employee elevated access; however, Education did not reduce the employee’s access rights after their task was completed. Additionally, Education does not have a review process in place to evaluate the reasonableness of access when it changes responsibilities for an employee. As a result, Education should develop formal policies and procedures for ongoing monitoring of existing user access to ensure the principle of least privilege is maintained.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

## MULTIPLE INFORMATION SYSTEM SECURITY CONTROL FAMILIES

### **2019-033: Improve Web Application Security**

**Applicable to:** Department of Accounts

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**Information System Security Control Family:** Access Control, System and Communications Protection

Accounts does not configure a mission critical and sensitive web application in accordance with the Security Standard. We communicated two control weaknesses to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia due to it containing descriptions of security mechanisms. The Security Standard requires the documentation and implementation of certain controls that reduce unnecessary risk to the confidentiality, integrity, and availability of Accounts' information systems and data.

Accounts should develop a plan and implement the controls discussed in the communication marked FOIAE in accordance with the Security Standard in a timely manner. Doing this will help to ensure Accounts secures the web application to protect its sensitive and mission-critical data.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

### **2019-034: Improve the Budget System Database Governance and Security**

**Applicable to:** Department of Planning and Budget

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**Information System Security Control Family:** Audit and Accountability, Configuration Management, Contingency Planning, System and Information Integrity, Identification and Authentication

The Department of Planning and Budget (Planning and Budget) does not have adequate policies, procedures, and baseline configurations to delineate roles and responsibilities to support its database environment. As a result, it does not secure the database that supports the Commonwealth's budget system in accordance with industry best practices and the Security Standard. We communicated the details of these weaknesses to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia due to its sensitivity and description of security controls.

Planning and Budget receives infrastructure services from VITA's contractual partnership with various information technology (IT) service providers (Partnership) and outsources database administration for the budget system to an external vendor because it has limited resources to manage the database internally. However, Planning and Budget does not document roles and responsibilities between the agency, Partnership, and the external vendor to ensure all parties understand and are held accountable for securing and managing the database environment in accordance with the Security Standard and industry best practices.

Planning and Budget should develop agreements that outline the roles and responsibilities for each party to ensure all aspects of securing and managing the database are covered. Additionally, Planning and Budget should remediate the weaknesses communicated in the FOIAE document to align the configuration settings with the requirements in the Security Standard and industry best practices. Properly securing its database environment will maintain the confidentiality, integrity, and availability of sensitive and mission critical data.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2019-035: Improve Web Application Security**

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** 2018-027

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**Information System Security Control Family:** Access Control, Risk Assessment

DBHDS is not meeting some of the minimum requirements in the Security Standard for the web application. DBHDS uses the web application for wage employees, such as nurses and clinical staff, at the agency's 13 facilities. The web application is the originating system for wage employee hours and interfaces with the Commonwealth's payroll system. During fiscal year 2019, DBHDS had wage payroll totaling over \$13.7 million making the integrity and availability of the web application critical to the agency. The following weaknesses exist for the web application:

- DBHDS only has one central administrator that manages and maintains the web application. Each facility has an administrator to handle small issues at their facility; however, the one central administrator at the Central Office is the only one responsible for tasks such as reviewing audit reports, setting up and configuring pay rules, granting and modifying administrator access for the facilities, and monitoring system performance. The Security Standard, Section AC-2-COV, requires DBHDS to have at least two individuals with administrator accounts to each IT system to provide continuity of operations. By having one

administrator, DBHDS increases the risk of disruptions to the wage payroll process at the facilities in the absence of the single administrator.

- DBHDS did not update the risk assessment after the web application went through a recent upgrade to the software and web servers. The Security Standard, Section RA-3, requires DBHDS to update the risk assessment on an annual basis or whenever there are significant changes to the information system or environment. Without completing new risk assessments when a system undergoes a significant modification, DBHDS may not identify risks to the system and implement the necessary mitigating controls.

The primary contributing factor to these security weaknesses is the lack of resources dedicated to administer the web application. The IT security group is working on updating the risk assessment and expects to complete it in early fiscal year 2020.

DBHDS should hire or assign an individual to be a backup to the central administrator. DBHDS should update the risk assessment to ensure sufficient mitigating controls are in place. Doing this will help to ensure DBHDS maintains the confidentiality, integrity, and availability of their mission critical and sensitive systems.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2019-036: Improve Access Controls over the Internal Accounting and Patient Revenue Systems**

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** 2018-038

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**Information System Security Control Family:** Access Control, Personnel Security

DBHDS does not have written policies and procedures over access to their internal accounting and financial reporting system. The most recent policies and procedures are from 2006, which are outdated and do not reflect changes that were implemented during the system upgrades that occurred during 2011 and 2015. In addition, DBHDS does not have adequate policies and procedures over the granting and monitoring of access to the internal patient accounting system. DBHDS does not have a formal process in place to monitor access periodically to the internal accounting and financial reporting system. Specifically, we found the following issues with user access to internal systems:

- Three out of 25 (12%) users tested had access to the internal accounting and financial reporting system that did not agree with the access level on the user access form. Although

DBHDS granted some levels of access to the employees upon request, account modification forms were created at the time of the auditor's request to reflect actual access in the system at the time of our inquiry.

- One out of two (50%) terminated users tested had access to the internal accounting and financial reporting system that was not removed within 24 hours. Removal for this user took four days after termination.
- Four out of 13 (31%) users tested had access in the internal patient revenue system but did not have an access form on file at the time of auditor inquiry. These users have had access to the system since prior to the implementation of access forms. Therefore, DBHDS performed the documentation of access forms for the users retroactively.

In addition, we found that monitoring requests over the internal accounting and financial reporting system for Central Office users were not sent out to department managers until after the end of the fiscal year. Furthermore, the Information Security Office did not ensure confirmation of proper access from each facility during the fiscal year as at least six facilities did not respond to monitoring requests until after the end of the fiscal year. We noted that monitoring requests do not include requirements as to timeliness of review, which would ensure that timely monitoring of access occurs.

The Security Standard, Section PS-4, states an organization must disable information system access within 24 hours of employee separation and terminate any authenticators or credentials associated with the individual. The Security Standard, Section AC-6, requires granting access based on the principle of least privilege and only authorizing user access, which is necessary to accomplish tasks in accordance with organizational missions and business functions. Part 7 of Section AC-6 requires the performance of an annual review of access to validate that the need of such access still exists.

Not ensuring that system users have and retain appropriate access to the internal accounting and financial reporting system increases the risk of unauthorized individuals inappropriately entering or approving transactions and could affect the integrity of DBHDS transactions in the internal and Commonwealth's accounting and financial reporting systems. Without a review of all accounts on an annual basis, DBHDS cannot verify that each user's access is appropriate based on job functions, does not violate the principles of least privilege or separation of duties, and is configured appropriately. Due to an increased workload and lack of staff resources, personnel did not update internal policies and procedures over the internal accounting and financial reporting system. Personnel in the Information Security Office did not understand the purpose and timing of when to perform monitoring activities, which should be done regularly during the fiscal year rather than only prior to the audit.

DBHDS should establish and implement proper policies, procedures, and controls over access to the internal accounting and financial reporting system, as well as the internal patient revenue system. DBHDS should ensure that monitoring of access to the internal accounting and financial reporting system for all facilities and the Central Office occurs annually and throughout the year as opposed to at the time of auditor's request.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2019-037: Improve Web Application Security**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**Information System Security Control Family:** Audit and Accountability, Risk Assessment, System and Communications Protection, System and Information Integrity

**CFDA Title and CFDA #:** Medicaid Cluster - 93.775, 93.777, 93.778

**Federal Award Number and Year:** 1905VA5MAP - 2019

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Other - 2 C.F.R § 200.303(e)

**Known Questioned Costs:** \$0

Social Services does not configure a sensitive web application in accordance with the Security Standard. We identified five control weaknesses and communicated them to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia, due to it containing descriptions of security mechanisms. The Security Standard requires agencies to implement certain controls that reduce unnecessary risk to the confidentiality, integrity, and availability of Social Services' information systems and data.

Social Services should develop a plan to implement the controls discussed in the communication marked FOIAE in accordance with the Security Standard in a timely manner. Doing this will help to ensure Social Services secures the web application to protect its sensitive and mission critical data.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2019-038: Improve IT Change and Configuration Management Process**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**Information System Security Control Family:** Configuration Management, Access Control

Social Services does not follow an IT change and configuration management process that includes all elements required by the Security Standard. Change management is a key control to evaluate, approve, and verify configuration changes to security components.

We identified nine control weaknesses and communicated them to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia, due to it containing descriptions of security mechanisms. The Security Standard requires agencies to implement certain controls that reduce unnecessary risk to the confidentiality, integrity, and availability of Social Services' information systems and data.

Social Services should develop a plan to implement the controls discussed in the communication marked FOIAE in accordance with the Security Standard in a timely manner. Improving Social Services' IT change and configuration management processes will decrease the risk of unauthorized modifications to sensitive systems and help maintain the confidentiality, integrity, and availability of sensitive and mission critical data.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2019-039: Improve Web Application Security**

**Applicable to:** Department of Health

**Prior Year Finding Number:** 2018-026

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**Information System Security Control Family:** System and Information Integrity, Contingency Planning, Configuration Management

**CFDA Title and CFDA #:** Immunization Cooperative Agreements - 93.268

**Federal Award Number and Year:** NH23IP000763 - 2018

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Other - 2 C.F.R. § 200.303(e)

**Known Questioned Costs:** \$0

Health does not secure two of their sensitive systems with some of the minimum security controls required by the Security Standard and industry best practices. We identified eight weaknesses across two different systems and communicated them to management in separate documents marked FOIAE under § 2.2-3705.2 of the Code of Virginia due to the descriptions of security mechanisms contained within the documents.

The Security Standard requires agencies to implement certain controls that reduce unnecessary risk to data confidentiality, integrity, and availability in systems processing or storing sensitive information. By not meeting the minimum requirements in the Security Standard, Health cannot ensure the confidentiality, integrity, and availability of data within its systems.

Health should implement the controls discussed in the communications marked FOIAE in accordance with the Security Standard and best practices in a timely manner.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

## **2019-040: Improve Server Operating System Security**

**Applicable to:** Virginia Lottery

**Prior Year Finding Number:** 2018-066

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**Information System Security Control Family:** Configuration Management, Identification and Authentication, Audit and Accountability

Lottery made progress to remediate weaknesses since the prior year audit for one of the server operating systems that support Lottery's primary financial management system but continues to implement the remaining security controls. These missing controls are requirements in Lottery's information security policies and the Commonwealth's Information Security Standard, SEC 501 (Security Standard). Further, industry best practices, such as the Center for Internet Security (CIS), also recommend certain controls to protect data confidentiality, integrity, and availability.

The missing controls relate to least functionality and system monitoring. We communicated details about the specific control weaknesses to management in a separate document marked Freedom of Information Act Exempt under § 2.2-3705.2 of the Code of Virginia due to it containing descriptions of security mechanisms.

Not configuring the server according to least functionality and using inadequate monitoring controls increases the risk that Lottery will not be able to prevent, detect, or mitigate security incidents involving the server in a timely manner that also complies with Lottery's policy and the Security Standard.

Lottery should update their server configuration process to include the missing controls so that they align with Lottery's policy, the Security Standard, and industry best practices. Implementing these controls will help maintain the confidentiality, integrity, and availability of the sensitive and mission critical data stored and processed on the server.

### *Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

## **2019-041: Improve Vulnerability Remediation Efforts**

**Applicable to:** Department of Education - Central Office Operations; Virginia Information Technologies Agency

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**Information System Security Control Family:** System and Information Integrity, Risk Assessment

Education relies on VITA's contractual partnership with various information technology (IT) service providers (Partnership) to install, maintain, operate, and support IT infrastructure components, such as servers, routers, firewalls, and virtual private networks. As a part of these services, Education relies on the Partnership to install security patches and updates to software to remediate weaknesses found in vulnerability scans.

During our review, we found that the Partnership is not installing certain security patches for Education's systems to remediate vulnerabilities. The Partnership states it does not support certain software maintained for Education's systems and that it is the responsibility of Education to maintain the software. However, Education does not have the ability to install patches for its systems because only the Partnership has administrative privileges to the servers. Additionally, VITA does not have a list of approved software to provide Education so the agency knows what software the Partnership will support.

The Commonwealth's IT Risk Management Standard, SEC 520 (IT Risk Management Standard), Section 3.7 Vulnerability Scanning, requires vulnerability scans be performed at least once every 90 days and when new vulnerabilities potentially affecting the system or application are identified and reported. Additionally, legitimate vulnerabilities are required to be remediated within 90 days based on risk. Furthermore, the Commonwealth's Information Security Standard, SEC 501 (Security Standard), section SI-2 Flaw Remediation, requires security-relevant software and firmware updates be installed within 90-days of the release of the update.

With the Partnership not installing certain security patches and updates, it increases the risk of cyberattack, exploit, and data breach by malicious parties. Education is aware of this issue and is working with the Partnership to develop remediation plans to install security patches and updates in accordance with the Security Standard. Additionally, the Commonwealth Security and Risk Management group within VITA is aware of the need to publish a list of approved software the Partnership will support.

Education should continue working with the Partnership to install current security patches and updates for its IT systems and workstations to remediate vulnerabilities and maintain up-to-date software. Additionally, VITA should develop and publish a list of approved software so Education is aware of the software the Partnership supports. Doing this will further reduce the risk to the confidentiality, integrity, and availability of sensitive Commonwealth data and achieve compliance with the Security Standard and IT Risk Management Standard.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding. Additionally, we provided management of the Virginia Information Technologies Agency (VITA) with a copy of this finding for their response. VITA's management elected not to provide a response for inclusion in the audit report.*

**2019-042: Improve Web Application Security**

**Applicable to:** Department of Education - Central Office Operations

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**Information System Security Control Family:** Audit and Accountability, System and Communications Protection

Education does not configure a sensitive web application in accordance with the Security Standard. We identified three control weaknesses and communicated them to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia, due to it containing description of security mechanisms. The Security Standard requires agencies to implement certain controls that reduce unnecessary risk to the confidentiality, integrity, and availability of Education's information systems and data.

Education took immediate corrective action to subsequently resolve two of the three weaknesses included in the FOIAE document. Education should develop a plan to implement the remaining control included in the communication marked FOIAE in accordance with the Security Standard and in a timely manner. Doing this will help to ensure Education secures the web application to protect its sensitive and mission critical data.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2019-043: Improve Database Security**

**Applicable to:** Virginia Alcoholic Beverage Control Authority

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**Information System Security Control Family:** Audit and Accountability, Access Control, Configuration Management, Identification and Authentication

ABC does not secure the database that supports its human resource system with certain minimum-security controls in accordance with the Security Standard and industry best practices.

We communicated the control weaknesses to management in a separate document marked Freedom of Information Act (FOIA) Exempt under § 2.2-3705.2 of the Code of Virginia due to it containing descriptions of security mechanisms. The Security Standard and industry best practices require the implementation of certain controls that reduce unnecessary risk to data confidentiality, integrity, and availability in systems processing or storing sensitive information.

ABC should ensure database configurations, settings, and controls align with its policies and the requirements in the Security Standard and industry best practices, such as the Center for Internet Security Benchmark. Implementing these controls will help maintain the confidentiality, availability, and integrity of the sensitive and mission critical data stored or processed in the database. ABC should ensure they meet all the requirements in the NIST Standard as they transition away from the Security Standard.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2019-044: Improve Database Security**

**Applicable to:** Virginia Employment Commission

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**Information System Security Control Family:** Configuration Management, Contingency Planning,  
Access Control

**CFDA Title and CFDA #:** Unemployment Insurance - 17.225

**Federal Award Number and Year:** UI-32632-19-55-A-51 - 2019

**Name of Federal Agency:** U.S. Department of Labor

**Type of Compliance Requirement - Criteria:** Special Tests and Provisions - 20 C.F.R. §§ 600 - 656

**Known Questioned Costs:** \$0

The Virginia Employment Commission (Commission) does not secure one of their sensitive system's database with some of the minimum security controls required by its policies and the Commonwealth's Information Security Standard, SEC501 (Security Standard). The Security Standard requires agencies to implement certain minimum controls to protect the confidentiality, integrity, and availability of the system's data.

We communicated five control weaknesses to management in a separate document marked Freedom of Information Act Exempt (FOIAE) under Section §2.2-3705.2 of the Code of Virginia due to it containing descriptions of security mechanisms. By not meeting the minimum requirements in the Security Standard and aligning the database's settings and configurations with best practices, the Commission cannot ensure the confidentiality, integrity, and availability of data within the database or the information it reports.

The Commission should dedicate the necessary resources to implement the control discussed in the communication marked FOIA Exempt in accordance with the Security Standard and best practices in a timely manner.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

## CONTINGENCY PLANNING

### **2019-045: Improve IT Contingency Management Program**

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** 2018-053; 2017-065

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

DBHDS does not have complete and current Continuity of Operations Plans (COOP) and IT Disaster Recovery Plans (DRP) for the facilities and the Central Office. DBHDS has hospitals, mental health institutes, and training centers that manage their own mission critical IT applications that help provide patient services. Three of these facilities do not have a COOP, one facility and the Central Office do not have a DRP, and the remaining facilities' COOPs and DRPs are out-of-date, with some as old as 2009. In addition, the Central Office and the facilities are not performing annual tests on the COOPs or DRPs.

DBHDS had plans to work with the Virginia Information Technologies Agency (VITA) and the new managed services with multi-sourcing services integrator to obtain cost estimates and develop a plan to address disaster recovery and continuity of operations; however, turnover in the Chief Information Officer and Chief Information Security Officer positions as well as staff turnover are the primary factors for not completing this effort. DBHDS does not have an estimate when they will complete the work to obtain cost estimates and develop current IT COOPs and IT DRPs.

The Security Standard, Section CP-1, requires DBHDS to develop and disseminate procedures to facilitate the implementation of a contingency planning policy and associated contingency planning controls. The Security Standard also requires the agency to maintain current COOPs and DRPs and conduct annual tests against the documents to assess their adequacy and effectiveness.

By not having current COOPs and DRPs, DBHDS increases the risk of mission critical systems being unavailable to support patient services. In addition, by not performing annual tests against the COOPs and DRPs, DBHDS is unable to identify weaknesses in the plans and may unnecessarily delay the availability of sensitive systems in the event of a disaster or outage.

DBHDS should assign the necessary resources and work with VITA and the multi-sourcing services integrator to remediate the weaknesses in the continuity of operations and disaster recovery processes and ensure the contingency management program meets the minimum requirements in the Security Standard. DBHDS should develop and update the COOPs and DRPs ensuring they are consistent across the facilities and the Central Office. Once the COOPs and DRPs are complete, DBHDS should perform annual tests against them to ensure the Central Office and the facilities can restore mission critical and sensitive systems in a timely manner in the event of an outage or disaster. Doing this will help to ensure DBHDS maintains the confidentiality, integrity, and availability of their mission critical and sensitive systems.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2019-046: Improve Disaster Recovery for Sensitive Systems**

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

DBHDS does not perform certain processes in its disaster recovery plan required by the Security Standard and industry best practices. We identified a weakness in this area and communicated this to management in a separate document marked Freedom of Information Act Exempt (FOIAE) under § 2.2-3705.2 of the Code of Virginia due to descriptions of security mechanisms contained within the document.

The Security Standard requires agencies to implement certain controls that reduce unnecessary risk to data confidentiality, integrity, and availability in systems processing or storing sensitive information. By not meeting the minimum requirements in the Security Standard, DBHDS cannot ensure the confidentiality, integrity, and availability of data within its systems.

DBHDS should implement the controls discussed in the communication marked FOIAE in accordance with the Security Standard and best practices in a timely manner.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

## **2019-047: Improve Contingency Management Program**

**Applicable to:** Department of Health

**Prior Year Finding Number:** 2018-055

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

Health does not perform certain processes in their contingency management program required by the Security Standard and industry best practices. We identified two weaknesses and communicated them to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia due to the descriptions of security mechanisms contained within the document.

The Security Standard requires agencies to implement certain controls that reduce unnecessary risk to data confidentiality, integrity, and availability in systems processing or storing sensitive information. By not meeting the minimum requirements in the Security Standard, Health cannot ensure the confidentiality, integrity, and availability of data within its systems.

Health should implement the controls discussed in the communication marked FOIAE in accordance with the Security Standard and best practices in a timely manner.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

## **2019-048: Improve the Disaster Recovery Plan**

**Applicable to:** Department of Health

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

Health does not perform certain processes in its disaster recovery plan required by the Security Standard and industry best practices. We identified a weakness in this area and communicated this to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia due to descriptions of security mechanisms contained within the document.

The Security Standard requires agencies to implement certain controls that reduce unnecessary risk to data confidentiality, integrity, and availability in systems processing or storing sensitive information. By not meeting the minimum requirements in the Security Standard, Health cannot ensure the confidentiality, integrity, and availability of data within its systems.

Health should implement the controls discussed in the communication marked FOIAE in accordance with the Security Standard and best practices in a timely manner.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2019-049: Develop Records Retention Requirements and Processes for Case Management System**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** 2018-054

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**CFDA Title and CFDA #:** Medicaid Cluster - 93.775, 93.777, 93.778

**Federal Award Number and Year:** 1905VA5MAP - 2019

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Other - 2 C.F.R. § 200.303(e)

**Known Questioned Costs:** \$0

Social Services did not make progress to develop and implement electronic records retention requirements for its case management system. We communicated the deficiencies to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia due to it containing descriptions of security mechanisms.

Federal regulations require different record retention requirements for different federal programs. Additionally, the Virginia Public Records Act (§ 42.1-91 of the Code of Virginia) requires each agency to be responsible for ensuring that its public records are preserved, maintained, and accessible throughout their lifecycle, including converting and migrating electronic records as often as necessary so that information is not lost due to hardware, software, or media obsolescence or deterioration. Furthermore, the Security Standard, Section CP-9-COV, requires for every IT system identified as sensitive relative to availability, an agency implement backup and restoration plans that address the retention of the data in accordance with the records retention policy.

Retaining records longer than necessary causes the Commonwealth to spend additional resources to maintain, back-up, and protect the information. Additionally, without documenting and implementing records retention requirements, Social Services may not be able to ensure that backup and restoration efforts will provide mission essential information according to recovery times. Social Services placed corrective actions on hold due to competing priorities of Medicaid expansion and other corrective actions within the IT environment. Social Services' goal is to develop and implement record retention requirements in November 2020.

Social Services should identify retention requirements for the data within its case management system. Additionally, Social Services should implement a process, whether a manual process or automated control, to ensure consistent compliance with the retention requirements the agency identifies for each data set within the IT system.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2019-050: Continue to Improve Disaster Recovery Planning Documentation**

**Applicable to:** Department of Taxation

**Prior Year Finding Number:** 2018-056

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

Taxation made progress to improve its risk management documentation since the previous audit by updating its Business Impact Analysis (BIA). However, Taxation did not update its disaster recovery documentation, specifically its Contingency Plan (CP) and Information Technology (IT) Disaster Recovery Plan (DRP), to consistently reflect recovery expectations and meet the requirements in the Security Standard. Additionally, Taxation does not consistently use disaster recovery plan nomenclature in its contingency planning documentation.

We communicated the specific control weaknesses to management in a separate document marked Freedom of Information Act Exempt (FOIAE) under § 2.2-3705.2 of the Code of Virginia due to it containing descriptions of security mechanisms.

Inconsistent recovery expectations and ambiguous language reduces the effectiveness of Taxation's disaster recovery planning documentation. Taxation should make the necessary revisions, as discussed in the separate FOIAE communication, to become compliant with the Security Standard and improve the effectiveness of its plans.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

## SYSTEM AND SERVICES ACQUISITION

### 2019-051: Complete and Approve the System Security Plan

**Applicable to:** Department of Medical Assistance Services

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**CFDA Title and CFDA #:** Medicaid Cluster - 93.775, 93.777, 93.778

**Federal Award Number and Year:** 1805VA5MAP - 2019

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Special Tests and Provisions - 45 C.F.R. § 95.621(f)

**Known Questioned Costs:** \$0

Medical Assistance Services does not have a complete and formally approved System Security Plan (SSP) with the vendor that manages the claims processing system. Medical Assistance Services has been working with the vendor to ensure they are in compliance with their contractual requirements and complete the SSP in response to findings from an external 2017 system security review. Medical Assistance Services continues to work with the vendor, but the SSP is not complete and multiple gaps remain between the vendor's controls and Medical Assistance Services' internal policies and procedures.

The contract between Medical Assistance Services and the vendor, Section 6.0 Security and Risk Assessment, states that the vendor will maintain a current SSP according to Medical Assistance Services' policies, procedures, standards, and guidelines. Additionally, 45 C.F.R. § 95.621 requires the establishment of a security plan that addresses various system security requirements.

An SSP is important because it documents the minimum control requirements the vendor must implement to protect confidential and sensitive Commonwealth data. Without a complete SSP that has the formal approval of Medical Assistance Services and the vendor, the system may lack certain controls to protect the confidentiality, integrity, and availability of its mission essential data. Additionally, without a complete SSP, the roles and responsibilities between Medical Assistance Services and the vendor may be unclear, thereby increasing the risk of service disruption or data breach due to missing or ambiguous controls.

Medical Assistance Services did not meet its original due date, March 31, 2018, for completing the SSP because Medical Assistance Services is in the process of replacing the current system and the vendor has competing priorities with transitioning to the new system. Medical Assistance Services should complete the SSP and receive formal approval to ensure the vendor is meeting their contractual obligations. Medical Assistance Services should also ensure the SSP aligns with the requirements in its own policies, procedures, standards, and guidelines. Medical Assistance Services is unable to provide a specific completion date when the SSP will be complete and receive formal approval but has set a tentative goal of December 31, 2019.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2019-052: Develop a Process to Maintain Oversight for Third-Party Providers**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**CFDA Title and CFDA #:** TANF Cluster - 93.558

**Federal Award Number and Year:** 1901VATANF - 2019

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Other - 2 C.F.R. § 200.303(e)

**Known Questioned Costs:** \$0

Social Services does not have a formal process to manage its third-party Software as a Service (SaaS) providers that fall under VITA's Enterprise Cloud Oversight Service (ECOS). Social Services uses VITA's ECOS to assist the agency with gaining assurance that its SaaS providers implement the minimum security requirements required by the Commonwealth's Hosted Environment Information Security Standard, SEC 525 (Hosted Environment Security Standard).

Specifically, Social Services does not have any policies or procedures that assign roles and responsibilities to ensure the correct employees, such as contract administrators or system owners, work with VITA's ECOS to receive and review communications from the SaaS providers. Additionally, Social Services does not have procedures or a process to ensure VITA's ECOS communicates with its SaaS providers to resolve weaknesses that are identified in the SaaS providers' independent audit reports. As a result, the SaaS provider that hosts Social Services' electronic benefits processing system and administers electronic payment of benefit cards for benefit programs such as SNAP, TANF, and Child Support received a qualified opinion in its two most recent independent audit reports and neither Social Services nor VITA's ECOS performed any follow-up with the SaaS provider to determine if they are properly remediating the weaknesses.

Executive branch agencies, such as Social Services, that receive IT services from VITA must follow the Third-Party Use Policy, which requires agencies to receive written approval from VITA prior to procuring, signing, or engaging with a third-party hosted (cloud) service, specifically SaaS providers. Social Services signed a Memorandum of Understanding (MOU) with VITA's ECOS that requires Social Services to review and approve all documentation evidencing VITA ECOS' performance of services to monitor compliance with the MOU. Additionally, the Hosted Environment Security Standard, Section 1.1, states management remains accountable for maintaining compliance with the Hosted Environment Security Standard through documented agreements and oversight of services provided.

Without a formal process to review and maintain VITA ECOS' documentation, Social Services cannot validate whether its SaaS providers implement security controls that meet the requirements in the Hosted Environment Security Standard to protect the agency's sensitive and confidential data. Social Services was unaware of its oversight responsibilities in the MOU for VITA's ECOS, which led to the weaknesses described above.

Social Services should develop a formal process to monitor and maintain oversight of its third-party SaaS providers to ensure they comply with the Hosted Environment Security Standard and that VITA's ECOS is meeting all requirements in the MOU. Doing this will help maintain the confidentiality, integrity, and availability of sensitive and mission critical data.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2019-053: Create Processes for Review and Assessment of Third-Party Service Provider's Controls**

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

DBHDS does not have a formal process for identifying third-party service providers and evaluating their controls. DBHDS is not gaining annual assurance over the internal controls of two third-party service providers through review of Service Organization Control (SOC) reports or similar independent attestations. Specifically, for the third-party configuration of a system to support inpatient and long-term care functions for twelve DBHDS facilities, as well as, third-party administration of healthcare benefits for off-campus medical services provided to patients under DBHDS care. DBHDS relies on the provider of healthcare benefits to accurately calculate rates and discounts associated with charges from off-campus medical service providers. Additionally, both providers are responsible for the secure storage and transfer of patient data protected by HIPAA.

The Security Standard, Section SA-9-COV 3.1, requires agencies to perform an annual security audit of the environment or review the annual audit report of the environment conducted by an independent, third-party audit firm on an annual basis. Furthermore, the contract terms for the inpatient and long-term care system state that DBHDS shall ensure performance of a Type 2 SOC audit at least once annually.

Without performing a review of SOC reports or similar attestations, DBHDS cannot ensure that third-party service provider's controls are designed, implemented, and operating effectively. This increases the Commonwealth's risk that it will not detect a weakness in a provider's environment,

thereby exposing the Commonwealth to potential vulnerabilities created by third-party service providers. According to management, there is currently not a process in place for identifying and evaluating the controls of significant third-party service providers as they relate to finance. Additionally, management does not see the need to obtain assurance over the internal controls of the third-party service provider responsible for the administration of health care benefits for off-campus medical care.

DBHDS should create a documented process for identifying third-party service providers and assessing controls. DBHDS should consider which of its outsourced services merit a review of SOC reports or other attestations and should then document the results of its reviews in order to ensure the effectiveness of the third-party service providers' controls. If weaknesses are identified in the SOC reports or other attestations, DBHDS should implement complementary controls to mitigate the risk to the Commonwealth until the provider corrects the deficiency.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2019-054: Practice Oversight of Service Providers Throughout the Lifecycle of a Project**

**Applicable to:** Department of Motor Vehicles

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

Motor Vehicles is not practicing oversight of the third-party service provider (provider) managing one of its systems used for collecting and recording revenues. Motor Vehicles communicated security requirements to the provider during the development of the system and ensured the database met the minimum-security requirements when the first phase went into production; however, Motor Vehicles did not plan to begin oversight of this portion of the new system until all phases of the project are in production.

The Commonwealth's Hosted Environment Security Standard, SEC 525 (Hosted Standard), Section 1.1, requires that Motor Vehicles' management remains accountable for maintaining compliance with the requirements in the Hosted Standard through documented agreements and oversight of services provided. Additionally, Section SA-9 requires Motor Vehicles to employ processes to monitor security control compliance by external providers on an ongoing basis.

Collecting and recording revenues is mission critical to Motor Vehicles and the Commonwealth. By not maintaining oversight of the first phase placed into production, Motor Vehicles did not detect that the database was no longer meeting the minimum-security requirements in the contract, and this

increased the risk to the confidentiality, integrity, and availability of sensitive and mission critical data used in collecting and recording revenues.

According to management, Motor Vehicles is not maintaining oversight because the contract between Motor Vehicles and the provider has that Motor Vehicles will begin oversight once the provider completes all phases of the project. Management should reevaluate its contract with the provider to ensure it does not preclude Motor Vehicles from continually meeting requirements in the Hosted Standard and, if there are none, begin oversight of the system in production. Additionally, management should develop a plan to remediate any perceived or actual barriers that may cause Motor Vehicles to not practice oversight of the provider.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

## AWARENESS AND TRAINING

### **2019-055: Improve Security Awareness Training Program**

**Applicable to:** University of Virginia-Academic Division

**Prior Year Finding Number:** 2018-067; 2017-067; 2016-063

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

The University of Virginia Academic Division (Academic Division) is making progress to address an information security weakness communicated in our prior year audit report regarding improving the security awareness training program; however, corrective action remains in progress.

The Academic Division's Information Technology Services (ITS) established a process to track whether faculty and staff complete their annual security awareness training. Additionally, ITS established a procedure that requires employees to complete security awareness training in order to receive access to the Academic Division's highly sensitive network.

However, the process does not include security awareness training requirements for faculty and staff with access to other parts of the Academic Division's networks. Despite these network segments residing outside the highly sensitive network, they are used daily by the University's faculty and staff community to conduct business and to connect to web portals that connect to systems within the highly sensitive network. It is, therefore, imperative that these users receive security awareness training before, or as soon as practicable after, receiving their access. During calendar year 2018, 2,318 out of 7,093 faculty and staff (33%) that do not have direct access to the highly sensitive network did not complete their assigned training.

The Academic Division's adopted information security standard, ISO 27002 (Academic Division Security Standard), section 7.2.2, states that organizations should train all users on a regular basis and that organizations provide initial security awareness training to employees transferring to new positions, as well as to new hires, before the role becomes active. Additionally, the Academic Division's Data Protection Standards require that faculty, staff, and other affiliates granted access to the Academic Division's data must complete information and security awareness training annually. Ineffective security awareness training increases the risk of security incidents related to untrained users falling victim to common cyber-attacks, such as phishing or social engineering.

The Academic Division plans to continue to incorporate annual security awareness training into its recently implemented learning management system (LMS). ITS should develop a strategy to comply with the Academic Division Security Standard and Data Protection Standards, and provide a sufficient level of security awareness training to all sectors of its faculty and staff who have access to Academic Division networks. The fiscal year 2020 audit will include an evaluation of the Academic Division's completed corrective action and determine whether it satisfactorily resolved the weakness.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2019-056: Improve Security Awareness Training Program**

**Applicable to:** Virginia Alcoholic Beverage Control Authority

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

ABC is not meeting certain requirements in the Security Standard for security awareness training (SAT). Specifically, ABC does not have an adequate process to ensure all users complete SAT, and ABC does not require users with specific information security roles to complete role-based training.

ABC does not have an enforcement measure that requires users to take SAT. The lack of this control resulted in 120 out of 449 (approximately 27%) users who did not take the SAT training within the past year. ABC assigns oversight of the SAT program to the Information Security Officer (ISO) and the Human Resource Information Systems Manager. These individuals monitor whether users complete the training and send email notifications to users who have not completed the training in the past year. However, ABC has no other process to enforce the training requirement outside of sending the email notifications. ABC's Security Awareness and Training Policy requires users to take SAT within 30 days of receiving access to ABC resources and annually thereafter. Additionally, the Security Standard requires that all computer users complete SAT initially upon employment, after significant changes in the environment, and annually thereafter (Security Standard section: AT-2 Security Awareness). Without an

adequate process to ensure that all users take SAT annually, ABC increases the risk that users will be more susceptible to malicious attempts to compromise sensitive data, such as ransomware, phishing and social engineering.

ABC does not provide role-based training to users with designated security roles, such as system owners, data owners, system administrators, or security personnel. ABC's Security Awareness and Training Policy requires that personnel who manage, administer, operate, or design IT systems receive additional training commensurate with their roles and responsibilities. Additionally, the Security Standard requires role-based training initially, when required by information system changes, and as practical and necessary thereafter for personnel with assigned security roles and responsibilities. (Security Standard sections: AT-3 Role-Based Security Training). Lack of adequate role-based training increases the risk that users will be unaware or lack pertinent skills and knowledge to perform their security related functions, increasing the risk to sensitive data.

Approximately 27 percent of users did not complete the security awareness training in the past year because ABC does not have an enforcement measure, such as disabling a user's account until training is complete, that forces users to take the training and comply with ABC's security awareness training policy. In addition, although ABC requires additional role-based training, ABC has not developed, documented, and implemented a process to provide role-based training to users with these designated security roles.

ABC should develop, document, and implement a formal process that includes an enforcement measure and require all users to complete SAT training before accessing computer resources and on an annual basis thereafter. Additionally, ABC should develop a procedure and process to ensure the ISO and Managers provide role-based training to users with designated security roles. Improving the SAT program will help protect ABC from malicious attempts to compromise the confidentiality, integrity, and availability of sensitive data. ABC should ensure they meet all the requirements in the NIST Standard as they transition away from the Security Standard.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

## SYSTEM AND COMMUNICATIONS PROTECTION

### 2019-057: Improve Web Application Security Controls

**Applicable to:** Department of Human Resource Management

**Prior Year Finding Number:** 2018-069; 2017-033; 2016-015; 2015-010

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

Human Resource Management continues to not implement certain minimum security controls for a sensitive web application required by the Commonwealth's Information Security Standard, SEC 501 (Security Standard), and industry best practices. Lacking application controls can create vulnerabilities that expose data to potential compromises and effect system availability, which, could lead to reputational damage and financial penalties for Human Resource Management.

We communicated the specific control weaknesses and compliance references to management in a separate document marked Freedom of Information Act Exempt (FOIAE) under § 2.2-3705.2 of the Code of Virginia due to it containing descriptions of security mechanisms.

The weaknesses identified in the FOIAE document continue to persist in Human Resource Management's environment due to limited information technology (IT) resources and inadequate collaboration with the Virginia Information Technologies Agency (VITA). Human Resource Management should allocate the necessary resources and continue to work with VITA to remediate the weaknesses and meet the requirements in the Security Standard. Remediating these weaknesses will help to protect the confidentiality, integrity, and availability of data in the application environment.

#### *Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

### 2019-058: Improve Web Application Security

**Applicable to:** Department of the Treasury

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

Treasury does not configure a sensitive web application in accordance with the Security Standard. We identified one control weakness and communicated it to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia due to it containing descriptions of security

mechanisms. The Security Standard requires agencies to implement certain controls that reduce unnecessary risk to the confidentiality, integrity, and availability of Treasury’s information systems and data.

Treasury should develop a plan to implement the control discussed in the communication marked FOIAE in accordance with the Security Standard in a timely manner. Doing this will help to ensure Treasury secures the web application to protect its sensitive and mission-critical data.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

## AUDIT AND ACCOUNTABILITY

### 2019-059: Continue Improving Database Security

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** 2018-058; 2017-031; 2017-032; 2016-017

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**CFDA Title and CFDA #:** Medicaid Cluster - 93.775, 93.777, 93.778

**Federal Award Number and Year:** 1905VA5MAP - 2019

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Other - 2 C.F.R. § 200.303(e)

**Known Questioned Costs:** \$0

Social Services continues to not perform certain security procedures over the databases supporting its financial reporting system and case management system in accordance with the Security Standard and industry best practices. We communicated the weaknesses for both systems to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia due to its sensitivity and description of security controls.

The Security Standard requires agencies to implement certain minimum controls that reduce unnecessary risk to data confidentiality, integrity, and availability in systems processing or storing sensitive information. By not implementing the controls discussed in the FOIAE communication, the systems’ databases are not secure against known vulnerabilities. This increases the risk for malicious users to exploit those vulnerabilities and compromise sensitive Commonwealth data.

Social Services should dedicate the necessary resources to ensure that database procedures and controls align with the requirements in the Security Standard. Additionally, Social Services should

consistently implement controls across all of its systems. Doing this will help maintain the confidentiality, integrity, and availability of sensitive and mission critical data.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2019-060: Continue Improving Database Security**

**Applicable to:** Department of Education - Central Office Operations

**Prior Year Finding Number:** 2018-057; 2017-030; 2016-009

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

Education continues to make progress to improve a security control for its database that stores its financial activity in accordance with the Security Standard. We communicated the remaining control weakness to management in a separate document marked Freedom of Information Act Exempt (FOIAE) under § 2.2-3705.2 of the Code of Virginia due to it containing descriptions of security mechanisms. Since the prior year audit, Education is actively working with the Commonwealth's IT Partnership to implement a solution and resolve the weakness. The Security Standard requires agencies to implement certain controls that reduce unnecessary risk to data confidentiality, integrity, and availability in systems processing or storing sensitive information. By not meeting the minimum requirements in the Security Standard, Education cannot ensure the confidentiality, integrity, and availability of data within the database or the information it reports.

Education should continue working with the Partnership to implement the control discussed in the communication marked FOIAE in accordance with the Security Standard and in a timely manner.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

## CONFIGURATION MANAGEMENT

### 2019-061: Dedicate Resources to Support Information Security Program

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

DBHDS has been unable to adequately manage and dedicate the necessary resources to support its sensitive systems according to Commonwealth's standards. DBHDS has 211 sensitive systems between the Central Office and the facilities. This number of sensitive systems requires extensive information technology (IT) resources to ensure compliance with the agency's enterprise security program and the Security Standard.

DBHDS stated there are insufficient IT resources at the Central Office and the facilities to properly manage the systems. As a result, DBHDS continues to have weaknesses in certain areas of their information security program with some weaknesses being repeat management recommendations for four years. Specifically, the lack of software baseline configurations and the lack of IT contingency management documentation are areas of concern.

DBHDS began the Facility Application Inventory Reduction initiative in 2017 to reduce the number of applications across the facilities and improve their IT governance program. However, due to a lack of resources and funding, DBHDS did not make progress with this initiative until recently. DBHDS is currently implementing two IT systems that will replace 20 disparate facility systems, bringing the total number of sensitive systems to 191. DBHDS is also working on an enterprise initiative that has the potential to reduce a significant number of systems across the facilities, but the exact number is not yet known. DBHDS stated it is evaluating the resource levels to support the sensitive systems at the Central Office and will do the same for the facilities and expects to complete this effort in April 2020. DBHDS is also implementing a new governance process to manage the procurement and implementation of IT systems at the Central Office and the facilities. DBHDS has a goal to finalize and begin using the new governance process in the first quarter of fiscal year 2020.

Section 2.4.2 of the Security Standard states agency heads are responsible for ensuring that a sufficient information security program is maintained, documented, and effectively communicated to protect the agency's IT systems. Not having sufficient IT resources to manage the sensitive systems at the Central Office and the facilities increases the risk that certain controls may not exist resulting in a data breach or unauthorized access to confidential and mission-critical data. If a breach occurs and Health Insurance Portability and Accountability Act (HIPAA) data is stolen, the agency can incur large penalties, as much as \$1.5 million.

DBHDS should continue to reduce its sensitive system inventory and complete the evaluation of resources that are necessary to support the sensitive systems at the Central Office and the facilities.

DBHDS should develop a plan to obtain or reallocate funding to hire the necessary resources to maintain the inventory of sensitive systems according to the Security Standard and complete the new governance structure to assist the agency with managing IT applications and systems going forward. Completing these recommendations will help DBHDS to remediate weaknesses in its information security program and help ensure the confidentiality, integrity, and availability of DBHDS' sensitive data.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2019-062: Develop Baseline Configurations for Informations Systems**

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** 2018-064; 2017-053; 2016-051; 2015-005

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

DBHDS does not have documented baseline configurations for their sensitive systems' hardware and software requirements. DBHDS is working to reduce the total number of sensitive systems but still has 211 sensitive systems, with some containing HIPAA data, social security numbers, and Personal Health Information data. DBHDS was in the process of implementing software that has the ability to establish, configure, and monitor baseline configurations, but the resource implementing it left the agency in September 2018. The agency assigned the work effort to another IT security analyst and planned to complete the implementation in 2019, but due to turnover and competing priorities, DBHDS did not implement the software and there is no estimate when they will complete it.

The Security Standard, Sections CM-2 and CM-2-COV, requires DBHDS to perform the following:

- Develop, document, and maintain a current baseline configuration for information systems. (CM-2)
- Review and update the baseline configurations on an annual basis, when required due to environmental changes, and during information system component installations and upgrades. (CM-2)
- Maintain a baseline configuration for information system development and test environments that is managed separately from the operational baseline configuration. (CM-2)
- Apply more restrictive security configurations for sensitive systems, specifically systems containing HIPAA data. (CM-2-COV)

- Modify individual IT system configurations or baseline security configuration standards, as appropriate, to improve their effectiveness based on the results of vulnerability scanning. (CM-2-COV)

The absence of baseline configurations increases the risk that these systems will not meet the minimum security requirements to protect data from malicious access attempts. Baseline security configurations are essential controls in information technology environments to ensure that systems have appropriate configurations and serve as a basis for implementing or changing existing information systems. If a data breach occurs to a system containing HIPAA data, the agency can incur large penalties, up to \$1.5 million.

DBHDS should dedicate the necessary resources and prioritize the installation of the software to establish and maintain security baseline configurations for their sensitive information systems to meet the requirements in the Security Standard. Doing this will help ensure the confidentiality, integrity, and availability of the agency’s sensitive data.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

## PLANNING

### **2019-063: Continue Improving IT Risk Management Program**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** 2018-025

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**CFDA Title and CFDA #:** Medicaid Cluster - 93.775, 93.777, 93.778

**Federal Award Number and Year:** 1905VA5MAP - 2019

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Other - 2 C.F.R § 200.303(e)

**Known Questioned Costs:** \$0

Social Services continues to improve its IT Risk Management documentation. Since the prior year audit, Social Services completed its annual test of the Continuity of Operations Plan and four IT System and Data Sensitivity Classifications. However, Social Services does not comply with the following areas:

- Social Services does not have documentation supporting the IT System and Data Sensitivity Classifications for one system (2.5%) out of a total of 40 sensitive systems. The Security

Standard, Section 4, requires Social Services classify the IT system as sensitive if any type of data handled by the system is sensitive based on confidentiality, integrity, or availability.

- Social Services does not have IT System Risk Assessments for three systems (7.5%). The Security Standard, Section 6.2, requires the agency to conduct and document a risk assessment for each IT system classified as sensitive at least once every three years.
- Social Services does not have System Security Plans for two systems (5%). The Security Standard, Section PL-2-COV, requires Social Services document a System Security Plan for the IT system.
- Social Services does not perform annual reviews of its Risk Assessments and System Security Plans to determine the continued validity of the documents. The Security Standard, Section 6.2, requires Social Services conduct an annual self-assessment of the Risk Assessment, and Section PL-2 requires the agency to review the System Security Plans on an annual basis or more frequently to address environmental changes.
- Social Services does not evaluate and implement corrective actions to mitigate risks in its sensitive systems' Risk Assessments. The Security Standard, Section 6.2.3, requires Social Services to prepare a report of each Risk Assessment that includes major findings and mitigation efforts. Without documenting this information, Social Services cannot determine whether the risks they identify in the risk Assessment and vulnerability scanning processes have the proper mitigating security controls and procedures.

Without documenting risk management information for all its sensitive systems and reviewing the documentation at least annually, Social Services cannot prioritize information security controls to implement or determine if proper information security controls are in place. This could lead to a breach of data or unauthorized access to sensitive and confidential data.

Social Services had a reorganization of executive positions under the Commissioner that included hiring a new Deputy Commissioner of Information Management and Technology. The new Deputy Commissioner of Information Management and Technology was reorganizing the four information technology divisions that report to the new position, which included the divisions of Information Systems, Enterprise Systems, Information Security and Risk Management, and Data Management. Part of the reorganization included a new Risk Manager position that will be responsible for developing and updating Social Services' IT Risk Management and Contingency Planning documentation. The Deputy Commissioner of Information Management and Technology left the agency in October 2019, putting the reorganization and filling the Risk Manager position on hold.

Social Services should develop a plan and dedicate the necessary resources to complete Risk Management documentation for its sensitive systems and review those documents annually to validate that the information reflects the current environment. Additionally, Social Services should dedicate the necessary resources to implement security controls to mitigate the risks and vulnerabilities identified in

its Risk Assessments. Doing this will help to ensure the confidentiality, integrity, and availability of the agency's sensitive systems and mission essential functions.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

## SYSTEM AND INFORMATION INTEGRITY

### **2019-064: Mitigate Server Vulnerabilities**

**Applicable to:** Department of Taxation; Virginia Information Technologies Agency

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

VITA's contractual partnership with various IT service providers (Partnership) provides agencies with installation, maintenance, operation, and support of IT infrastructure components, such as servers, routers, firewalls, and virtual private networks. Taxation relies on the Partnership for the installation of security patches in systems that support Taxation's operations. During our review, we found that the Partnership is not performing timely security patching in accordance with the Security Standard.

The Security Standard requires the installation of security-relevant software updates within 90 days of release. The Security Standard does allow for varying time periods depending on factors such as the criticality of the update, but generally the Partnership uses a 90-day window from the date of release as its standard for determining timely implementation of security patches (Security Standard section: SI-2 Flaw Remediation).

As of October 2019, the Partnership had not applied a significant number of critical and highly important security patches to Taxation's server environment, all of which are past the 90-day Security Standard requirement. The systems missing security updates are at an increased risk of cyberattack, exploit, and data breach by malicious parties.

Taxation is working with the Partnership to ensure that all servers have all critical and highly important security patches installed. Additionally, our separate audit of the Commonwealth's Partnership contract administrator, VITA, will include a contract performance review regarding this risk alert. We anticipate this report will be issued during 2020.

### *Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding. Additionally, we provided management of the Virginia Information Technologies Agency (VITA) with a copy of this finding for their response. VITA's management elected not to provide a response for inclusion in the audit report.*

## **RISK ASSESSMENT**

### **2019-065: Complete a Risk Assessment for Each Sensitive System**

**Applicable to:** Department of Taxation

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

Taxation does not have complete or current risk management documentation for some of its sensitive systems. Specifically, Taxation does not have risk assessments for 19 of 46 (41%) sensitive systems and two of 27 complete (7%) risk assessments are older than three years. In addition, Taxation does not perform annual self-assessments to ensure the continued validity of the risk assessments and does not prepare a report of the risk assessments that identifies the vulnerabilities and an executive summary of major findings and risk mitigation recommendations.

The Security Standard, Section 6.2, requires Taxation to conduct and document a risk assessment of each sensitive IT system, at last once every three years. Additionally, Section 6.2 of the Security Standard requires Taxation to conduct and document an annual self-assessment to determine the continued validity of risk assessments and to prepare a report of each risk assessment that includes identification of all vulnerabilities discovered during the self-assessment and an executive summary, including major findings and risk mitigation recommendations. Further, the Security Standard requires the Information Security Officer (ISO) to review the report.

Taxation had turnover in the department responsible for completing risk assessments and this was the primary factor for not completing risk assessments and annual self-assessments for their sensitive systems.

Without having current and complete risk assessments, Taxation increases the risk they will not detect and mitigate existing weaknesses in sensitive systems. By not detecting the weaknesses, it increases the risk of a malicious user compromising confidential data and impacting the system's confidential tax data and its availability.

Taxation should ensure there are sufficient resources to complete and update its risk assessments for each sensitive system. In addition, Taxation should maintain oversight of the IT risk assessments by conducting and documenting annual self-assessments.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

## MEDIA PROTECTION

### **2019-066: Improve IT Asset Surplus Process**

**Applicable to:** Virginia Commonwealth University

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

The University's media sanitization policy does not align with the International Organization for Standardization and the International Electrotechnical Commission information security standard, ISO/IEC 27001 (Security Standard). In addition, the University lacks certain controls to support the information technology asset surplus and data sanitization process.

We identified and communicated this information to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia due to it containing specific descriptions of security mechanisms. The Security Standard recommends certain procedures to minimize the risk of data compromise, data accuracy and data loss. The University should dedicate the necessary resources to implement the controls and recommendations discussed in the communication marked FOIAE in accordance with the Security Standard.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

## HUMAN RESOURCES AND PAYROLL

### 2019-067: Comply with Employment Eligibility Requirements

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** 2018-073

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

Individual facilities within the DBHDS do not have sufficient processes and controls over the employment eligibility process. Employment Eligibility Verification forms (Form I-9) are not completed by the Human Resources Departments (Human Resources) at the facilities in accordance with guidelines issued by the United States Citizenship and Immigration Services of the Department of Homeland Security. During fiscal year 2019, we noted the following:

- Human Resources could not locate Form I-9 for one out of 40 (2.5%) employees tested.
- Human Resources did not fully complete Section 2 of the Form I-9 for 11 out of 40 (27.5%) employees tested.
- Human Resources did not ensure that the employee properly completed Section 1 of Form I-9 for one out of 40 (2.5%) employees tested.
- Human Resources at three out of four (75%) facilities tested and the Central Office did not have written policies and procedures over employment eligibility.

The Immigration Reform and Control Act of 1986 requires that all employees hired after November 6, 1986, have a Form I-9 completed to verify both employment eligibility and identity. The United States Citizenship and Immigration Services sets forth federal requirements for completing the Form I-9 in the Handbook for Employers known as the M-274. Per M-274, the employer is responsible for ensuring all parts of Form I-9 are completed and retained for a period of at least three years from the date of hire or for one year after the employee has separated, whichever is longer. Not complying with federal requirements could result in civil and/or criminal penalties and debarment from government contracts.

The issues listed above occurred because Human Resource staff at the facilities have not received proper training in this area. Further, Human Resources is not performing an adequate review of Form I-9's to ensure the proper completion of the form. Management should provide adequate training to Human Resources staff to reinforce the expectation of compliance with the applicable federal requirements. Human Resources should perform an adequate review of Form I-9's completed by staff and employees to ensure accurate completion and compliance with federal requirements. Additionally, Human Resources should develop and implement policies and procedures over employment eligibility.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2019-068: Perform Reconciliation between the Commonwealth’s Payroll and the Accounting and Financial Reporting Systems**

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control

**Severity of Deficiency:** Significant Deficiency

DBHDS is not reconciling the Commonwealth’s payroll system to the Commonwealth’s accounting and financial reporting systems as part of their post-certification process for payroll. All four of the DBHDS facilities reviewed (100%) and the Central Office did not perform a reconciliation between the two systems during payroll post-certification activities.

Facility and Central Office payroll departments perform a monthly reconciliation of the Commonwealth’s accounting and financial system and the agency’s internal accounting system. The reconciliation shows overall payroll expenses between the systems; however, it does not go into the necessary detail. CAPP Manual Topic 50820 requires a review of payroll expenses recorded in the Commonwealth’s accounting and financial reporting system to ensure that all expenses were recorded correctly. The topic outlines reports that should be included in the review process, which includes reports from both the payroll and accounting and financial reporting systems. An adequate and complete post-certification process ensures payroll expenditure data is accurate and complete. Without reconciling the two systems, DBHDS is unable to ensure that they are charging payroll expenses to the correct programmatic codes. Furthermore, not performing the reconciliation may cause errors or discrepancies in either system to go undetected.

Facilities and the Central Office should implement a process to reconcile the Commonwealth’s payroll and the Commonwealth’s accounting and financial reporting systems as part of their post-certification process for payroll in accordance with the CAPP Manual.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

## **2019-069: Improve Controls over Payroll Certifications**

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control

**Severity of Deficiency:** Significant Deficiency

DBHDS needs to improve controls over payroll certifications. We found that all four facilities tested and the Central Office do not have adequate controls over the payroll certification process. Specifically, we found the following:

- Two facilities and the Central Office (60%) do not have adequate, written policies and procedures over the payroll certification process that are in line with the CAPP Manual.
- One of the four facilities reviewed (25%) is not following internal payroll certification policies and procedures for wage certifications.
- Three of the four facilities (60%) tested did not review all necessary reports during the payroll pre- and post-certification process.
- Two of the four facilities (50%) reviewed do not have an adequate process in place to perform a regular comparison between the Commonwealth's payroll and human resources systems during post-certification.
- One of the four facilities (20%) reviewed does not have proper separation of duties within the facility's payroll function.

CAPP Manual Topic 20905 requires that agencies have written policies and procedures separate from the CAPP Manual for all processes. CAPP Manual Topics 50810, 50815, and 50820 outline procedures over the certification process, including pre- and post-certification requirements. CAPP Topics 50810 and 50820 require the review of specified reports from the Commonwealth's payroll system during payroll pre- and post-certification review respectively. In addition, as a best practice, there should be a separation of duties between all critical parts of the certification process.

DBHDS staff were unaware that procedures should exist separate from the CAPP Manual. The lack of formally documented internal policies and procedures that are customized to reflect the agency's staffing, organization, and unique operating procedures exposes the agency to unnecessary risk of performing payroll certifications improperly. In addition, written procedures reduce the impact that turnover has on institutional knowledge. The Central Office has not reviewed the Payroll Service Bureau Scope of Services manual since it was last updated in 2016. Without a regular review of this manual, the Central Office may neglect to fulfill responsibilities as outlined by the Payroll Service Bureau.

Many of these exceptions occurred because the individual facilities and the Central Office do not have adequate policies and procedures over the payroll process. In addition, we found in most cases that payroll staff do not review or maintain documentation of reports if no exceptions are found during the certification review.

Facility and Central Office payroll departments should improve existing policies and procedures over the payroll certification process or develop procedures if they do not already exist. Facility and Central Office payroll departments should ensure that applicable staff review all necessary reports throughout the payroll certification process and ensure that these reports are retained as part of the certification file.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2019-070: Retain Documentation of Property Collection and Removal of Terminated Employee Badge Access**

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control

**Severity of Deficiency:** Significant Deficiency

Individual facilities within the DBHDS do not have sufficient processes and controls over terminated employees. Two out of four (50%) facilities tested did not have formal termination processes. It should be noted that one of these facilities experienced a significant number of layoffs during the fiscal year. As a result, Human Resources at the facilities were unable to provide documentation confirming the collection of Commonwealth property or timely removal of badge access for all 24 of the terminated employees sampled at those facilities. Further, three facilities do not have internal policies and procedures over the employee termination process, although, one facility uses a termination checklist during the termination process.

CAPP Manual Topic 50320 recommends agencies develop a termination check-off list to complete as part of the termination process, to include the collection of outstanding uniforms, badges, keys, etc. Per CAPP Manual Topic 20905, agencies should develop internal policies and procedures aside from the CAPP Manual over all critical areas. DBHDS experienced significant turnover during the period under review, as evidenced by the fact that DBHDS employs over 6,000 employees and had over 1,700 separations during this period. Without proper and sufficient internal controls over terminated employees that ensure the return of Commonwealth property and removal of all access privileges, individual facilities are increasing the risk that terminated employees may retain physical access to

Commonwealth property and unauthorized access to state systems and sensitive information. For DBHDS, the exposure to risk is further increased due to the secure nature of the individual facilities.

These issues occurred because the individual facilities have not developed and implemented policies and procedures over the termination process. Individual facilities stated that they place reliance on the Human Resource Management termination procedures. Alternatively, facilities are unaware that separate written procedures are required. One facility used a termination checklist in the past, but is no longer using it during terminations. Further, facilities rely on verbal communications with employees to collect property. In addition, the Security Department is responsible for removing badge access; however, they do not retain evidence of the badge deactivation.

Management across all DBHDS facilities, not just those reviewed, should ensure that adequate processes and controls are in place over terminated employees. Individual facilities should develop and implement more effective termination processes to ensure the collection of Commonwealth property and the timely removal of badge access for terminated employees. Additionally, facility staff should retain documentation of terminations. Facilities should develop policies and procedures over the termination process and/or create a termination checklist if they do not already exist.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2019-071: Ensure Terminated Employees Are Properly Classified in the Payroll System**

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control

**Severity of Deficiency:** Significant Deficiency

Individual facilities within the DBHDS did not change the employment status for six terminated or inactive employees in the Commonwealth's payroll system. Four out of six (67%) terminated or inactive employees did not receive any compensation during the 2018 calendar year but remained "active" in the system after January 2019. Two out of ten (20%) employees identified that received their final paychecks remained "active" in the Commonwealth's payroll system after being terminated.

CAPP Manual Topic 50320 states that agencies must verify that information in the Commonwealth's payroll system concerning terminated employees is complete, properly authorized, and entered accurately into the system. Employees remaining active in the payroll system after being terminated and having received final paychecks pose a risk for improper payments.

The facilities did not properly identify and update the statuses of these employees due to a lack of management oversight. In addition, facility staff reactivated several employees in the Commonwealth's payroll system during the fiscal year in order to update their Federal Insurance Contributions Act statuses; however, staff did not change these employees back to an "inactive" status once changes were made. The facility recognized that more instances of this potentially exist and have since begun to correct this misclassification.

Facilities should ensure terminated or inactive employees are properly classified in the Commonwealth's payroll system. Facilities should regularly complete a review of employment statuses to ensure employees terminated in the human resources system are removed from the Commonwealth's payroll system after final pay is made to the employee.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2019-072: Properly Approve and Monitor Administrative Employee Overtime**

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control

**Severity of Deficiency:** Significant Deficiency

DBHDS should improve controls over employee overtime. During our review, we found that employees in administrative positions at two DBHDS facilities worked an excessive amount of overtime during the fiscal year that was not properly approved or was not reasonable in relation to job responsibilities. Specifically, two out of 18 (11%) employees tested worked overtime hours that was not properly approved, and one out of 18 (6%) employees tested worked overtime that is unreasonable in relation to the employee's responsibilities.

One of the facilities had a large increase in employee turnover during the fiscal year, and the lack of staff required existing staff to take on additional workload and overtime. Management at the second facility approved an administrative employee to work overtime because there was a misunderstanding of the employee's job roles and responsibilities. The Human Resource Management Policy 1.25, Hours of Work, states that non-exempt employees must not work additional hours that have not been authorized by management.

DBHDS facilities should improve controls over employee overtime by properly approving and monitoring administrative employee overtime hours. DBHDS should develop processes for monitoring and tracking hours for wage employees in administrative positions. Payroll departments should clarify with managers that overtime must be properly approved and reasonable in relation to employee job

responsibilities. When possible, DBHDS should allocate additional staff as needed to mitigate excessive overtime hours on existing staff.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2019-073: Strengthen the Employee Off-Boarding Process**

**Applicable to:** Department of Health

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control

**Severity of Deficiency:** Significant Deficiency

Health did not correctly complete their off-boarding procedures for employees who separated from the agency. Health underpaid an employee for their annual leave payout and did not detect this error. In addition, Health discontinued paying two employees who terminated their employment, but did not remove them from the Commonwealth's payroll system for an entire year following their separations.

As a result of an error in the leave payout calculation, Health underpaid an employee \$2,067 in the employee's final paycheck and had to issue a corrected check. Additionally, not reporting employees as terminated in the payroll system led to the two employees remaining in the system throughout the fiscal year. Although Health discontinued paying these employees, leaving them in the payroll system increases the risk of accidentally paying the employees after termination. CAPP Manual Topic 50320 states that agencies must verify that the Commonwealth's payroll system information concerning terminating employees is complete, properly authorized, and entered accurately into the system.

Health does not have a review process in place to ensure the Payroll Department correctly completes each of its required off-boarding tasks. Additionally, each of these issues came at a time when Health experienced turnover and a high volume of transactions in the department. Resource strain and the lack of a review process contributed to Health reporting inaccurate and incomplete information to the payroll system.

Health should implement a review process of employee off-boarding documents to ensure all amounts keyed agree to the approved supporting documentation. This review process should also cover each step of the employee off-boarding process to ensure payroll analysts enter all terminations completely and accurately into the payroll system. This will reduce the risk of incorrectly paying terminated employees.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2019-074: Enhance the Overtime Reporting Process**

**Applicable to:** Department of Health

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control

**Severity of Deficiency:** Significant Deficiency

Health paid one of its employees an incorrect amount of overtime pay and did not pay the overtime until over a month after the employee worked the overtime hours. This resulted in an overpayment of \$4,889, which was not detected until the employee reported this issue to management.

CAPP Manual Topic 50505 requires agencies to properly complete and authorize all source documents used to pay employees. This ensures accurate entry into the payroll system. When a classified employee works overtime, Health requires managers to complete a “Classified Employee Overtime Form” (overtime form). This form requires the total number and type of overtime hours worked. The signing of this form serves as the certification that the employee worked the number of hours listed on the form.

As a result of the incorrect completion of this form, Health paid an employee an incorrect amount of overtime pay. The employee’s pay and associated tax withholdings and records required correction in a subsequent paycheck after the employee reported this error to management.

Work unit staff incorrectly entered the employee’s hours worked causing the error. Although the Payroll Department questioned the amount as unusual and provided guidance on the proper way to complete the form, management of the work unit did not provide a revised form prior to processing the payroll. Management of the business unit’s confusion on how to properly complete the form led to the delay in providing the approved overtime hours to the Payroll Department until three pay periods after the employee worked the overtime.

Health should provide guidance on how to use the overtime form and clarify that managers should only enter the overtime hours worked as opposed to the total hours worked. In addition, Health should require that managers provide this information to the Payroll Department prior to the end of the following pay period for timely processing. This will reduce the risk of overpayments to salaried or classified employees who work overtime and will ensure timeliness of overtime payments to employees.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2019-075: Develop and Implement Policy for Monitoring Part-time Employee Hours**

**Applicable to:** Department of Health

**Prior Year Finding Number:** 2018-078

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

Health does not adequately ensure part-time employees work less than an average of 29 hours per week, which equates to a total of 1,508 hours annually. For the look-back period from May 1, 2018, through April 30, 2019, Health had six part-time employees who averaged greater than 29 hours per week and, therefore, exceeded the 1,508-hour limit. Health has developed procedures to generate monthly monitoring reports and to notify departmental managers of part-time employees approaching 1,500 hours annually. However, Health should strengthen these procedures to require limiting the employees' hours after the Payroll Department sends out these notifications.

The Affordable Care Act requires certain employers to provide health care benefits to all full-time employees who work a weekly average of 29 hours or more. Additionally, Chapter 854 § 4-7.01g of the 2019 Virginia Acts of Assembly states that part-time Commonwealth employees may not work more than 29 hours per week on average over a twelve-month period. Health's internal procedures require the Payroll Department to send out warnings to managers advising that their employees are approaching 1,500 hours to prevent non-compliance with the state and federal regulations.

When the agency has part-time employees working the equivalent of full-time jobs without full-time job benefits, it could create the appearance of unequal treatment for those employees and could create future liabilities for the agency. By allowing a part-time employee to work more than an average of 29 hours per week for a year, Health is out of compliance with federal and state regulations and can be subject to penalties or even incur the costs of providing benefits to part-time employees.

Although the Payroll Department sent out warnings to managers indicating their employees were approaching the 1,500-hour limit outlined in the Payroll Department's procedures, management did not take action to limit the quantity of hours worked after this notification. Additionally, there are no specific actions outlined in Health's procedures that require the responsible supervisors to ensure compliance with the 1,500-hour rule.

Health should strengthen policies and procedures related to the monitoring of part-time hours. Health should document and implement a procedure specifically requiring managers to take action after reviewing the monitoring reports generated by the Payroll Department. Health's district managers

should maintain an awareness of their part-time employees' total hours worked and reduce their hours as they approach the yearly limit. This will help to ensure compliance with the Affordable Care Act and the Virginia Acts of Assembly.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2019-076: Improve Timesheet Approval Process**

**Applicable to:** University of Virginia-Academic Division

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control

**Severity of Deficiency:** Significant Deficiency

The Academic Division does not have adequate timesheet controls to support the reasonableness of hourly employee pay. Currently, the Payroll department instructs supervisors to approve timesheets for their direct report employees prior to each payroll run. However, if supervisors do not approve timesheets by the deadline, an automated payroll system process completes the approval of all unapproved timesheets. The Payroll department then notifies the supervisors of the mass approval of timesheets for their direct report employees and gives them 30 days to make corrections to time. The Academic Division does not require supervisors to review the time or to provide positive confirmation that the submitted time is accurate.

When supervisors rely on the mass approval process, the risk of employees charging fraudulent or erroneous time increases. Supervisor reliance on the mass approval process is a result of the absence of policies and procedures surrounding supervisor approvals and a lack of accountability on behalf of department supervisors.

The Academic Division should develop and implement a formal policy to emphasize timely timesheet approval prior to each pay run to ensure reasonableness and accuracy of hourly employee payroll. In instances where the approving supervisor cannot approve a timesheet in a timely manner, the Academic Division should designate a backup approver. When neither approver is available to approve timesheets prior to the Payroll department's processing of payroll, the Payroll department should require each supervisor to provide subsequent positive confirmation of the reasonableness of the hours paid. Finally, management should develop a mechanism for monitoring those supervisors consistently relying on the mass approval process and implement a system of follow up to ensure the supervisors understand their responsibility for timely approval of timesheets.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2019-077: Implement Internal Controls to Terminate Benefits for Employees Convicted of a Felony**

**Applicable to:** Department of Motor Vehicles

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

Motor Vehicles has not designed, implemented, or documented internal controls to identify when it is necessary to initiate the benefits forfeiture process against an employee who is convicted of a felony in relation to his/her employment. One former employee was convicted of a felony associated with the employee's job responsibilities at Motor Vehicles during the fiscal year. Management did not initiate the process of terminating the individual's benefits with the Virginia Retirement System (Retirement System) until four months after the conviction date.

Section 51.1-124.13 of the Code of Virginia requires the forfeiture of all pension and related benefits if a state employee is convicted of a felony associated with the performance of the employee's job and the person's employer determines that the felony arose from misconduct in a covered position on or after July 1, 2011. To aid agencies in meeting this requirement, the Retirement System created a form known as the [VRS-180](#) form. This form contains background information and steps an agency can take to meet the requirements of the Code of Virginia. Without adequately designing and implementing internal controls over this process, an individual convicted of a qualifying felony may be able to obtain benefits through the Retirement System.

Management asserts that Motor Vehicles' lack of experience in completing this process is the reason why there is no control for making the required notification and using the VRS-180 form. In addition, there was confusion between Motor Vehicles' Human Resources and Law Enforcement divisions as to which division was responsible for initiating this process.

To implement internal controls, management should establish a process that identifies when it is necessary to initiate the benefits forfeiture process in accordance with the Code of Virginia. Furthermore, management should clarify who is responsible for the implementation of these controls. Once management has designed and implemented adequate internal controls, management should ensure these controls are adequately documented within policies and procedures.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

## RETIREMENT SYSTEM MEMBER DATA

### **2019-078: Perform and Document Commonwealth's Retirement Benefits System Reconciliations**

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** 2018-083; 2017-077; 2016-068; 2015-081; 2014-063

**Type of Finding:** Internal Control

**Severity of Deficiency:** Significant Deficiency

Individual facilities within the DBHDS and the Central Office did not adequately perform and document reconciliations between the Commonwealth's human resource and retirement benefits systems during fiscal year 2019. Specifically, we noted the following:

- The Central Office did not perform a reconciliation of the credible compensation between the Commonwealth's human resource and retirement benefits systems prior to confirming the contribution.
- Three of the four facilities tested (75%) did not maintain documentation to support correction of all non-creditable compensation data discrepancies prior to confirming the contribution.
- One of four facilities tested (25%) did not clear exceptions identified on the Commonwealth's human resource system cancelled records reports in a timely manner.
- The Central Office and three of the four facilities tested (75%) are not confirming the contribution snapshot within the required timeframe.
- The Central Office and three of the four facilities (75%) tested only reviewed the cancelled record report monthly and could not provide adequate justification for their deviation from the CAPP Manual guidance.

CAPP Manual Topic 50410 requires a daily review of the human resource system cancelled record report. Reviewing and correcting items in the cancelled record report ensures retirement benefits are accurately calculated and properly transmitted between the human resource and benefits systems.

Additionally, CAPP Manual Topic 50410 states that agencies should perform a reconciliation of creditable compensation between the Commonwealth's human resource and retirement benefits

systems monthly before confirming the contribution. Improper reconciliation processes can affect the integrity of the information in the Commonwealth's retirement benefits system that determines pension liability calculations for the entire Commonwealth. Since the VRS actuary uses retirement benefits system data to calculate the Commonwealth's pension liabilities, inaccurate data could result in a misstatement in the Commonwealth's financial statements.

In accordance with the Contribution Confirmation and Payment Scheduling VRS Employer Manual, all employers are required to submit the contribution snapshot for the month by the 10th of the following month. Not reviewing or reconciling the contribution snapshot prior to confirmation deadline can result in incorrect payroll deductions and retroactive collections.

Individual facilities staff were unsure of how to perform several components of the reconciliation process; therefore, they did not properly perform pieces of the reconciliation process during the fiscal year. Due to turnover, staff did not retain sufficient documentation that the reconciliation to the Commonwealth's retirement benefits system occurred. Additionally, due to the lack of understanding of documentation requirements, staff did not maintain documentation showing the clearing of all exceptions. Human Resources at the Central Office was unaware of the requirement to reconcile the human resources and benefits systems prior to confirming the monthly contribution. In addition, current written procedures do not include the reconciliation of the human resources and benefits systems. Human Resources staff at the Central Office are in the process of updating procedures over the reconciliation to be distributed agency wide.

Management should ensure that staff perform and document monthly reconciliations between the Commonwealth's human resource and retirement benefits systems. Staff should clear exceptions noted in the Commonwealth's human resource system cancelled record report timely. When clearing exceptions, staff should document the reason for the exception and the remediation activities performed. Management should implement corrective action to ensure that the contribution snapshot is confirmed by the 10th of the following month. Additionally, management at the Central Office should ensure that policies and procedures include all necessary requirements for performing a reconciliation of the Commonwealth's human resources and benefits systems. Policies should include sufficient justification for any deviation from CAPP Manual requirements.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

## **2019-079: Improve Documentation and Timeliness of Retirement Benefits System Reconciliations**

**Applicable to:** Department of Corrections-Central Administration

**Prior Year Finding Number:** 2018-084

**Type of Finding:** Internal Control

**Severity of Deficiency:** Significant Deficiency

During the fiscal year 2018 audit, we determined that the Department of Corrections (Corrections) was not adequately documenting reconciliations between the Commonwealth's human resources system and the Commonwealth's retirement benefits system. Additionally, as part of the reconciliation between these two systems, Corrections was not confirming the contribution snapshot within the required timeframe.

As of our report date, Corrections had implemented corrective actions with respect to this previously reported finding, but had not completely implemented all corrective actions.

Corrections should continue to improve policies and procedures to strengthen internal controls and oversight over this process. Corrections should ensure the reconciliation's adequate and timely completion. In addition, Corrections should consider designing and implementing more centralized procedures over this process.

### *Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

## **2019-080: Perform Monthly Reconciliations of the Payroll and Retirement Systems**

**Applicable to:** Department of Health

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control

**Severity of Deficiency:** Significant Deficiency

Health has not performed monthly reconciliation procedures for the retirement benefits system since October of 2018. There are five automated reports, which show reconciling items between the payroll system and the retirement benefits system. These monthly reports ensure Health withholds the correct amounts from employees' paychecks and remits the correct amounts to VRS.

According to CAPP Manual Topic 50410, "exception items on automated VRS reconciliation reports should be identified and communicated to the proper system of authority for correction as soon as possible, but no later than 31 days from the date of the report." This same section of the CAPP Manual

also requires agencies to “ensure that a timely review of the monthly reconciliation reports is performed and that any automated transfers are accurate or correcting actions are completed.” Additionally, the Contribution Confirmation Section of the VRS Employer Manual states “...the employer should review and reconcile amounts in the retirement benefits system to the information in the payroll system.” The lack of a reconciliation between the payroll system and the retirement benefits system also represents a violation of Health’s internal policies and procedures.

Without performing reviews of monthly reconciliation reports, Health does not know if there are discrepancies between the payroll system and the retirement benefits system to report. The lack of a monthly review prevents Health from being able to identify and resolve reconciling items between the payroll system and the retirement benefits system. This could cause an improper deduction from an employee’s paycheck or an incorrect remittance to VRS on an employee’s behalf. Additionally, since the VRS actuary uses the retirement benefits system data to calculate the Commonwealth’s pension liabilities, inaccurate data due to unresolved exceptions could result in a misstatement in the Commonwealth’s financial statements.

Employee turnover in the Payroll Department caused Health to stop performing monthly reviews of the reconciliations due to the prioritization of other critical payroll tasks. Health recently hired an additional employee for the Payroll Department and provided training on these reconciliations. Health should continue to resolve the backlog of reviews and report any reconciling items for resolution. In addition, Health should provide cross-training and designate a backup person to perform this task in the future to prevent gaps in performance in the event of future turnover.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2019-081: Ensure Completion of the Commonwealth's Retirement Benefits System Reconciliation Process**

**Applicable to:** University of Virginia

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control

**Severity of Deficiency:** Significant Deficiency

The University Human Resources Office (HR) is not completing a reconciliation of the University’s payroll and human resources system to the Commonwealth’s retirement benefits system (benefits system). HR did not perform a reconciliation for ten out of 12 months in fiscal year 2019 (83%), and performed its last full reconciliation during August 2018. For 26 employees tested for pay rate changes, 20 (77%) had incorrect pay date changes in the Commonwealth’s retirement benefits system, which an effective reconciliation may have detected and corrected.

Commonwealth Accounting Policy and Procedure Manual Topic 50410, Virginia Retirement System and Optional Retirement Plans, states that agencies should submit their snapshot confirmation to the Virginia Retirement System (VRS) that confirms their retirement benefits information is accurate in the benefits system by the tenth of the month following the snapshot month. The VRS Employer Manual states that before confirming the snapshot, the employer must review and reconcile the snapshot to ensure the employer reports the most accurate data. Not performing the required reconciliations prior to confirming the snapshot can lead to incorrect information in the benefits system that determines pension liability calculations for the Commonwealth. Since the VRS actuary uses benefits system data to calculate the Commonwealth's pension and other postemployment benefit liabilities, inaccurate data could result in a misstatement in the Commonwealth's financial statements, and consequently the portion of the collective liability VRS allocates to the University.

The University implemented a new payroll and human resources system in January 2019, which required significant personnel resources to implement. Due to the allocation of these resources to development of the new system, HR deferred performing the required reconciliations. With the completion of the new system implementation, HR should allocate sufficient resources to ensure the proper and timely completion of the reconciliation of the University's human resources information to the benefits system managed by VRS.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2019-082: Improve Internal Controls for Reviewing Exceptions in the Commonwealth's Retirement System**

**Applicable to:** Department of Motor Vehicles

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control

**Severity of Deficiency:** Significant Deficiency

Motor Vehicles' Human Resources is not reviewing and addressing items on the retirement system's automated reconciliations (automated reconciliations). The automated reconciliations compare information in the retirement system to other sources and reports exceptions. CAPP Manual Topic 50410, pages 33-38, describe each of the automated reconciliations and the actions agencies should take to resolve exceptions. This topic also states that the agency should maintain any supporting documentation of its reconciliations for audit purposes. Without reviewing the automated reconciliations, Motor Vehicles cannot ensure that amounts are accurate or correcting actions are completed.

According to management, there are several contributing factors negatively impacting its ability to review the automated reconciliations. Turnover in Human Resources is the primary factor, which is compounded by a lack of adequately documented policies and procedures and overall understanding of what is required to ensure this control is operating as intended. Additionally, Human Resources is not obtaining the necessary automated reconciliations timely from its payroll service provider in order to complete its review and any correcting actions.

To improve internal controls, management should determine which staff will be responsible for completing the control of reviewing the automated reconciliations. In addition, Human Resource staff should attend training to obtain a better understanding of the processes required by the CAPP Manual and ensure that these controls are well documented within internal policies and procedures. Lastly, management should work with the Motor Vehicles' payroll service provider to ensure Human Resource staff is receiving the automated reconciliation reports in a timely manner.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

## STATEMENT OF ECONOMIC INTERESTS

### **2019-083: Ensure Employees Complete Required Conflict of Interest Training**

**Applicable to:** Department of Medical Assistance Services

**Prior Year Finding Number:** 2018-081; 2017-081

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**CFDA Title and CFDA #:** Medicaid Cluster - 93.775, 93.777, 93.778

**Federal Award Number and Year:** 1805VA5MAP - 2019

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Procurement and Suspension and Debarment - 2 C.F.R. § 200.317

**Known Questioned Costs:** \$0

Medical Assistance Services did not ensure employees completed the required Conflict of Interest training within the timeframe outlined in the Code of Virginia. Specifically, 15 out of 138 (11%) employees who hold positions of trust did not complete the Conflict of Interest training within the required timeframe.

Pursuant to Code of Virginia § 2.2-3128 through § 2.2-3131, each state filer shall attend the orientation course within two months after he or she becomes a state filer and at least once during each consecutive period of two calendar years commencing on the first odd-numbered year thereafter. In

addition, the Code of Virginia § 2.2-3129 requires agencies to keep a record of attendance that includes the specific attendees, each attendee’s job title, and the dates of attendance for a period of not less than five years after each course is given.

Medical Assistance Services could be susceptible to actual or perceived conflicts of interest that would impair or appear to impair the objectivity of certain decisions made by employees in positions of trust. Additionally, not completing the Conflict of Interest orientation course may prevent Medical Assistance Services employees from recognizing or properly disclosing a conflict of interest.

Although the Human Resources Division has policies and procedures to guide management through the process of identifying employees for whom these requirements would be applicable, they had difficulties monitoring employees and holding them accountable for compliance with Conflict of Interest requirements due to the manual process. Medical Assistance Services is in the process of modifying the policies and procedures to require all state filers within the agency to complete the training every January, which will help the Human Resources division monitor employees who have not completed the training.

The Human Resources Division should ensure compliance with its internal policy and the Code of Virginia by monitoring all employees designated in a position of trust to ensure they complete the required Conflict of Interest training within two months of becoming a filer and once within each consecutive period of two calendar years thereafter. The Human Resources Division should also maintain a record of such attendance.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2019-084: Ensure Compliance with Conflict of Interests Act**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** 2018-082; 2017-082

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

Human Resources did not properly identify all employees and board members holding a position of trust, to ensure required disclosures were properly filed. Additionally, Human Resources did not ensure all employees in a position of trust completed the required Conflict of Interests Act (COIA) training timely. Our review identified the following:

- Human Resources did not identify two employees within Procurement as needing to file disclosures.

- Human Resources did not identify eight board members as needing to file disclosures.
- Seven out of 24 (29%) employees identified by Human Resources within a position of trust did not complete COIA training within two months of their hire date.

Per the Code of Virginia § 2.2-3114, persons occupying positions of trust within state government or non-salaried citizen members of policy and supervisory boards shall file a disclosure statement with the Commonwealth's Ethics Advisory Council annually. Additionally, per Executive Order Number Eight (2018), positions of trust for Executive Branch Agencies include, but are not limited to, Chief Procurement Officers and other positions with the ability to authorize and make contract and procurement decisions. The Code of Virginia § 2.2-3128 through § 2.2-3131 requires that each employee within a position of trust complete COIA training within two months of their hire date and at least once every two years after the initial training. This training is designed to help employees recognize potential conflicts of interest. The Commonwealth offers in-person and web-based training, which satisfies this requirement.

Without appropriately identifying positions of trust and ensuring those employees are completing the required training, Social Services could be susceptible to actual or perceived conflicts of interest and may be limited in its ability to hold its employees accountable for not knowing how to recognize a conflict of interest and how to resolve it. Additionally, employees and board members could be subject to penalties for inadequate disclosure on their filings, as outlined within the Code of Virginia § 2.2-3120 through § 2.2-3127. Human Resources updated their policies and procedures to meet Code of Virginia requirements for the COIA training; however, Human Resources misinterpreted the training requirement under the Code of Virginia and employees were provided incorrect instructions for completing the training within two months of hire date.

Human Resources should ensure employees within a position of trust and board members are appropriately identified and are provided adequate instruction and notice to maintain compliance with the COIA. Additionally, Human Resources should ensure that policies and procedures are updated to reflect current Code of Virginia requirements and the guidance issued by the Commonwealth's Ethics Advisory Council.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

## **2019-085: Comply with the Conflicts of Interest Act**

**Applicable to:** Department of Health

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

Health did not require all employees designated as occupying positions of trust to complete the required Statement of Economic Interest (SOEI) training within the required timeframe. Pursuant to the Code of Virginia § 2.2-3130 (Conflicts of Interest Act), SOEI filers must complete orientation training to help them recognize potential conflicts of interest. Employees in positions of trust must complete this training within two months of hire and at least once during each consecutive period of two calendar years.

Thirty-four of 70 (48.6%) employees designated as required filers did not complete the training. By not ensuring that all required employees have completed the necessary training, Health may not be able to rely on its employees to effectively recognize, disclose, and resolve conflicts of interest.

Health's Shared Administrative Services (SAS) did not adequately monitor employees or hold them accountable for compliance with SOEI training requirements. Health relies on an automated notification system to inform new and existing employees when they must complete certain required trainings and provides them with deadlines for completion. SAS did not properly include the SOEI Orientation within these notifications.

SAS should monitor all employees designated in positions of trust to ensure they complete the required SOEI training once within each consecutive period of two calendar years. SAS should update the notification system to include the SOEI Orientation and all other required trainings. This will reduce the rate of non-compliance with the Conflicts of Interest Act and reduce the risk of improper or incomplete conflicts disclosure.

### *Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2019-086: Develop Policies and Procedures to Ensure Compliance with Conflict of Interest Act Requirements**

**Applicable to:** University of Virginia

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

The University's Department of Policy, Risk Management, and Compliance (Policy, Risk Management, and Compliance) does not properly ensure that all individuals in positions of trust file Statement of Economic Interest (SOEI) forms as a condition of assuming employment, and does not maintain adequate internal records to monitor and ensure employees have completed the ethics and conflict of interest training within each rolling two-year period as required by the Code of Virginia. Policy, Risk Management, and Compliance identifies and instructs filers to file only during the annual filing period, regardless of their hire date. Additionally, 313 of 567 filers (55%) have not completed training in the past two years. Policy, Risk Management, and Compliance reviews compliance with training requirements on an annual basis and relies solely on the training records provided and maintained by the Virginia Conflict of Interest and Ethics Advisory Council (the Council), which may be an incomplete listing of training taken by University filers due to the other acceptable trainings that a filer may complete outside of the Council's training process.

Pursuant to the Code of Virginia § 2.2-3114A and § 2.2-3118.2, persons occupying positions of trust within state government shall file with the Council, as a condition to assuming office or employment, a disclosure statement of their personal interests and such other information as is required on the form, on or before the day such office or position of employment is assumed, and thereafter shall file such a statement annually on or before February 1. The Governor of Virginia's Executive Order Number Eight (2018) indicates positions of trust for institutions of higher education include Presidents, Vice Presidents, Provosts, Deans, and any other person as designated by the institution including those persons with approval authority over contracts or audits. Additionally, Code of Virginia § 2.2-3129 and § 2.2-3130 require employees in a position of trust to complete an ethics and conflict of interest course, initially within two months of hire, and thereafter on a biennial basis. Code of Virginia § 2.2-3129, requires agencies to maintain the training records for a period of not less than five years to confirm that employees have completed the course as required.

Policy, Risk Management, and Compliance does not have adequate policies and procedures in place to ensure compliance with the Act. By not ensuring that individuals in positions of trust file SOEI forms as a condition of assuming employment, the University could be susceptible to actual or perceived conflicts of interest that would impair or appear to impair the objectivity of certain programmatic or fiscal decisions made by employees in designated positions of trust. While not a cost to the University itself, employees in a position of trust who do not complete the required Statement of Economic Interest form may, as allowed by the Code of Virginia § 2.2-3124, be assessed a civil penalty in an amount equal to \$250.

Policy, Risk Management, and Compliance should develop, implement, and maintain written policies and procedures to meet the Code of Virginia requirements for the SOEI. These updated policies should assist in identifying positions of trust and develop processes to ensure that the appropriate individuals submit SOEI forms as a condition of assuming their employment and each January thereafter. In addition, Policy, Risk Management, and Compliance is responsible for developing and maintaining a filer listing with training records for no less than the preceding five years. Using this internal record, Policy, Risk Management, and Compliance should ensure that filers are informed of their initial training requirement and their biennial training thereafter, and should update the record upon the filer's completion of training.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2019-087: Improve the Process to Identify Individuals in a Position of Trust**

**Applicable to:** Virginia Polytechnic Inst. and State University

**Prior Year Finding Number:** N/A

**Type of Finding:** Compliance

**Severity of Deficiency:** Not Applicable

Virginia Polytechnic Institute and State University (Virginia Tech) is not properly identifying and tracking individuals in a position of trust, to ensure such individuals complete the Statement of Economic Interest (SOEI) requirements. Virginia Tech did not identify seven individuals in a position of trust that had approval over contracts or audit. In addition, 28 individuals identified in a position of trust did not complete the required training, and seven individuals on Virginia Tech's filer list did not file the SOEI disclosure form.

Executive Order Number Eight (2018) requires Virginia Tech to submit a report to the Office of the Secretary of the Commonwealth identifying, by name and job title, the positions that are required to file a SOEI form. Additionally, per the Executive Order, positions of trust for institutions of higher education include presidents, vice presidents, provosts, deans, and any other person as designated by the institution including those persons with approval authority over contracts or audits. The Executive Order also requires that the head of each agency, institution, board, commission, council, and authority within the Executive Branch to be responsible for ensuring that designated officers and employees file their statements of economic interests in accordance with § 2.2-3114 of the Code of Virginia. Section 2.2-3130 of the Code of Virginia requires individuals in a position of trust to receive training within two months upon hire and every two years thereafter.

By not identifying and tracking all individuals in a position of trust, Virginia Tech cannot ensure that these individuals are filing a SOEI form as required. Unidentified individuals that should have filed

may be unable to recognize a conflict of interest or unable to resolve the conflict due to the lack of the required training. Virginia Tech increases their risk for fraud and possible lawsuits involving the respective employees. Additionally, employees in a position of trust who do not complete the required SOEI form may, as stated by the Code of Virginia § 2.2-3124, be subject to a \$250 civil penalty.

The current controls related to the identification of positions of trust in Virginia Tech's Human Resources system did not adequately identify all potential job positions that should require the employee to file an SOEI form and complete the required training because the process did not consider part time employees. In addition, there has been turnover within the SOEI program coordinator position, which resulted in miscommunication in both documentation and tracking.

Virginia Tech should modify existing procedures or implement additional procedures to ensure that the SOEI program coordinator identifies employees in positions of trust upon hire or change in employee job responsibilities to include part time employees. They should also ensure that an adequate tracking mechanism exists to ensure filers are completing their required training.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

## OTHER GRANTS MANAGEMENT

### **2019-088: Improve Controls over the Income Verification for the TANF Program**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** 2018-087

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**CFDA Title and CFDA #:** TANF Cluster - 93.558

**Federal Award Number and Year:** 1901VATANF - 2019

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Special Tests and Provisions - 45 C.F.R. § 205.55

**Known Questioned Costs:** \$0

Social Services is still working on implementing a control to ensure the Income Eligibility and Verification System (IEVS) is used when determining eligibility for TANF participants. 45 C.F.R. § 205.55 requires agencies to collect income information through IEVS. By not ensuring that IEVS is used when verifying income for TANF participants, Social Services cannot verify that participants in the TANF program have met all eligibility requirements.

Social Services submitted a change request to Enterprise Systems to design and implement a defined process for working the IEVS matches. The design for the new process for IEVS has been completed; however, it has not been implemented and is planned for implementation in calendar year 2020.

Social Services should continue implementation of the new IEVS process for local agencies processing TANF applications in order to utilize IEVS for verifying income. In addition, Social Services should implement a control to ensure that IEVS is utilized when determining eligibility for TANF.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2019-089: Improve Controls over SNAP Federal Reporting**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** 2018-091

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

Finance does not have adequate controls in place to ensure accurate federal quarterly reporting on the FNS-209 “Status of Claims Against Households” Report (FNS-209). Two FNS-209 reports reviewed identified the following:

- For one FNS-209 quarterly report, Finance could not provide documentation from the case management system to validate all the line items reported.
- For one FNS-209 quarterly report, Finance could not provide documentation from the case management system validating the beginning and ending balance line items.

7 C.F.R. § 273.18 (m) requires agencies to maintain a system for monitoring recipient claims against households that maintains claims records and corresponding receivable information. The system must also be able to produce summary reports and reconcile to supporting records. Reporting potentially inaccurate or incomplete information prevents the United States Department of Agriculture, Food and Nutrition Service from adequately monitoring the status of claims against households.

Finance and Enterprise Systems have been working to address the system deficiencies in the case management system to ensure FNS-209 can be adequately supported; however, the beginning and ending balances reported on the FNS-209 report do not agree to the case management system. When Enterprise Systems performs a data fix to the case management system, it will alter the amounts in the

system and any previously submitted FNS-209 reports are no longer adequately supported. In addition, Social Services does not have sufficient policies and procedures over the FNS-209 reporting process.

Finance and Enterprise Systems should continue to work together to ensure all information submitted in the FNS-209 can be sufficiently validated. Finance should create policies and procedures over the reporting process to ensure accurate reporting of claims against households.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2019-090: Ensure Subrecipient Reviews Adhere to Monitoring Plan**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** 2018-093

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**CFDA Title and CFDA #:** Community Services Block Grant - 93.569; Foster Care Title IV-E - 93.658; Adoption Assistance - 93.659; Social Services Block Grant - 93.667; Medicaid Cluster - 93.775, 93.777, 93.778; TANF Cluster - 93.558

**Federal Award Number and Year:** Various - 2019

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Subrecipient Monitoring - 2 C.F.R. § 200.331(d)

**Known Questioned Costs:** \$0

Social Services is still not adhering to its established approach for monitoring subrecipients. The established approach includes having the Division of Community and Volunteer Services (Community and Volunteer Services) exercise agency wide oversight over the subrecipient monitoring process to ensure the various divisions are following the established monitoring plans and produce reports to consolidate the monitoring activity agency wide. During fiscal year 2019, Social Services did not produce quarterly reports to brief Executive Management on subrecipient monitoring activities for each Division within Social Services.

2 C.F.R. § 200.331(d) requires pass through entities to monitor the activities of subrecipients as necessary to ensure that the sub-award is meeting grant requirements. To aid in this process and mitigate risk, Social Services develops annual monitoring plans across divisions which outline the review process and reports the results of the reviews to executive management quarterly.

Without providing reports to executive management, we are not able to determine if Social Services is assessing each of their division's completed subrecipient reviews and if executive management is acting upon possible deviations from the plan. During fiscal year 2019, Social Services

underwent a reorganization and created a new Compliance Division. The oversight for the agency's overall subrecipient monitoring transitioned from Community and Volunteer Services to the Compliance Division. The Compliance Division is in the process of hiring a subrecipient monitoring manager and developing a subrecipient monitoring oversight process.

Social Services should ensure that all divisions are adhering to the established approach for monitoring subrecipients. Specifically, Social Services should work to ensure progress reports are provided to executive management for review and monitoring of subrecipients.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2019-091: Continue to Improve Controls over Subrecipient Monitoring**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** 2018-092

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**CFDA Title and CFDA #:** Community Services Block Grant - 93.569; Foster Care Title IV-E - 93.658; Adoption Assistance - 93.659; Social Services Block Grant - 93.667; Medicaid Cluster - 93.775, 93.777, 93.778; TANF Cluster - 93.558

**Federal Award Number and Year:** Various - 2019

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Subrecipient Monitoring - 2 C.F.R. § 200.501(a-b); 2 C.F.R. § 200.521

**Known Questioned Costs:** \$0

Social Services continues to not provide assurance that audits are performed and reviewed for all subrecipients expending \$750,000 or more and that management is making timely decisions based on the results of the audit report reviews. Community and Volunteer Services is responsible for reviewing non-profit organization audit reports and the Local Review Team is responsible for reviewing locality audit reports. Our testwork identified the following:

- Five of 17 (29%) non-profit organizations expending more than \$750,000 tested had not been reviewed by Community and Volunteer Services, to determine if proper audits were completed, at the time of our audit. Three of the five organizations selected for testwork were not included on the non-profit audit report tracking spreadsheet until it was brought to Community and Volunteer Services' attention during our audit.

- Reports to senior management and regional directors, detailing the results of the locality and non-profit organization audit report reviews to be used in issuing official management decisions to subrecipients, have not been issued by the Local Review Team or Community and Volunteer Services.

According to 2 C.F.R. § 200.331 (f), pass thru entities are required to verify that every subrecipient is audited as required. 2 C.F.R. § 200.501(a-b) requires all non-Federal entities that expend \$750,000 or more during the non-Federal entity's fiscal year in Federal awards must have a single or program-specific audit conducted for that year. 2 C.F.R. § 200.512 requires audit reports be submitted within the earlier of 30 days after receipt of the auditor's report or nine months after the end of the audit period. Additionally, 2 C.F.R. § 200.521 requires pass-through entities to issue management decisions within six months of acceptance of the audit report.

Without maintaining a complete listing of all non-profit organizations required to have an audit and reviewing all of those audit reports, Community and Volunteer Services is unable to provide assurance that it is meeting the audit requirements set by the federal regulations. Additionally, without providing senior management and regional directors the results of the audit report reviews timely, management cannot make decisions within the timeframes set by the federal regulations.

Community and Volunteer Services attributed the incomplete tracking spreadsheet for non-profit reviews to competing priorities and difficulty in obtaining all audit reports. Social Services plans to transition the review of non-profit organization audit reports from Community and Volunteer Services to the newly established Compliance Division in fiscal year 2020. Additionally, review results have not been reported to senior management and regional directors because Community and Volunteer Services and the Local Review Team want all non-profit and locality audit reports to be received and all reviews to be completed prior to reporting results.

Social Services should ensure that all subrecipients are monitored in accordance with all federal requirements. Additionally, Social Services should develop a process to ensure that senior management and other responsible parties are notified timely of the results of the audit reviews so that prompt and meaningful management decisions can be issued in accordance with federal requirements.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

## PROCUREMENT AND CONTRACT MANAGEMENT

### **2019-092: Ensure Performance Evaluations are Completed for Professional Service Contracts**

**Applicable to:** Department of Transportation

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**CFDA Title and CFDA #:** Highway Planning and Construction Cluster - 20.205, 20.219, 20.224

**Federal Award Number and Year:** Various - 2019

**Name of Federal Agency:** U.S. Department of Transportation

**Type of Compliance Requirement - Criteria:** Procurement and Suspension and Debarment - 2 C.F.R. § 200.317

**Known Questioned Costs:** \$0

Project managers for professional service contracts are not always completing performance evaluations for consultants. Of the 18 professional services contracts we tested, Transportation did not have any evidence that the project manager completed a performance evaluation for 13 (or 72 percent) of the contracts. 2 C.F.R. § 200.317 requires each state to use the same standards for federal procurement that it uses for state procurement. The Virginia Public Procurement Act § 2.2-4300(C) states that public bodies should obtain high quality goods and services. Section 7.2 of Transportation's Manual for the Procurement and Management of Professional Services established the design of performance evaluation controls and assigns related responsibilities in order to ensure the quality of the services received. The manual requires the project manager to evaluate and document the consultant's performance, at a minimum, in January and June of each year over the duration of the project and upon expiration of the contract.

During fiscal year 2019, Transportation managed over 160 professional service contracts valued at approximately \$990 million. Transportation uses the performance evaluations as a control to measure each consultant's performance and to determine whether it is appropriate to continue to do business with the consultant in the future. If Transportation does not ensure that performance evaluations are completed as designed, Transportation places the Commonwealth at risk of not being able to hold consultants accountable for nonperformance.

According to certain project managers, they were not completing the performance evaluations because their responsibility for the control activity was not communicated to them and there was a lack of monitoring by management. Transportation should ensure that project managers are aware of the performance evaluation requirements and should dedicate the resources necessary to ensure that project managers are completing performance evaluations as required.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2019-093: Improve Controls for Ensuring Quality Improvement Recommendations are Implemented**

**Applicable to:** Department of Transportation

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**CFDA Title and CFDA #:** Highway Planning and Construction Cluster - 20.205, 20.219, 20.224

**Federal Award Number and Year:** Various - 2019

**Name of Federal Agency:** U.S. Department of Transportation

**Type of Compliance Requirement - Criteria:** Special Tests and Provisions - 23 C.F.R. § 637.205

**Known Questioned Costs:** \$0

Transportation's Construction Division designed and implemented its Construction Quality Improvement Program (Improvement Program) to meet federal requirements for developing a quality assurance program (23 C.F.R § 637.205). During fiscal year 2019, the Improvement Program reviewed 148 contracts which were valued at approximately \$400 million. Most reviews resulted in recommendations for making improvements. To ensure recommendations are implemented, Transportation established the control of requiring an Area Construction Engineer (Engineer) to perform follow-up procedures and document that Transportation implemented the recommendations. The Improvement Program Manager (Manager) is responsible for collecting the documented follow-up procedures from the Engineer to monitor compliance with the policy. Of the fifteen reviews we tested, the Manager could not provide documentation as evidence to whether or not the Engineer performed the follow-up control activities for two of the reviews. Without documentation of the follow-up control activities, Transportation does not have evidence that it is making the necessary improvements.

According to management, the lack of documentation of follow-up was not identified because the current process the Manager uses for tracking follow-up control activities performed by the Engineer is labor intensive and relies on a paper-based work flow to monitor follow-up control activities. The Construction Division is aware of this issue and is in the process of implementing a new automated tracking system. Management should continue with its efforts to redesign its processes or explore other options, as necessary.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

## **2019-094: Improve Controls over the Purchasing Process**

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** 2018-080

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

DBHDS is not ensuring compliance with the prompt pay provisions of the Virginia Public Procurement Act and is not properly processing purchase orders through the Commonwealth's purchasing system. The identified issues are as follows:

- Two of 16 (12.5%) expenses reviewed at one of the four facilities tested (25%) were not paid within the time requirements set by the prompt payment provisions.
- At one of the four facilities tested (25%), Fiscal did not ensure that the vendor charged the correct rate for services, which resulted in a payment at an incorrect amount.
- The Purchasing Department (Purchasing) did not properly process purchase orders through the Commonwealth's purchasing system for seven of 26 (26.9%) expenses reviewed at two of the four facilities tested (50%).

The untimely payments were due to a lack of communication between Fiscal and Purchasing. This resulted in one payment being included in the incorrect fiscal year, and overdue invoices ranging from 105 to 302 days. Code of Virginia § 2.2-4347 requires state agencies to pay for delivered goods and services within 30 days after receipt of a proper invoice or 30 days after receipt of the goods or services, whichever is later. By not following prompt pay requirements established by the Commonwealth, individual facilities may harm the Commonwealth's reputation as a buyer, damage relationships with vendors, and could incur late fees. Furthermore, Section 10.11 of the Agency Procurement and Surplus Property Manual (APSPM) encourages agencies with separate fiscal and purchasing departments to develop a Memorandum of Understanding to effectively resolve discrepancies and ensure timely payment.

Fiscal staff did not perform a proper review of the invoice and purchase order prior to approving the payment to ensure the vendor charged the correct rate, which resulted in a payment at the incorrect amount. CAPP Manual Topic 20315 states that the receiving report and purchase order should be obtained and matched to the corresponding invoice prior to approval and payment processing. Without properly matching the invoice to supporting documentation, the agency risks incorrect payment for goods or services.

Facility purchasing departments did not properly process purchase orders related to food service or pharmaceutical drug expenses. As a result, these payments were not supported by purchase orders from the Commonwealth's purchasing system. Facility purchasing departments were unaware of the requirement and noted processing pharmaceutical purchases through the Commonwealth's purchasing

system would delay compliance with the vendor's payment terms. Section 14.9 of the APSPM requires the use of the Commonwealth's purchasing system for certain purchase transaction types. The APSPM states that the purchase of pharmaceuticals is a transaction type that is exempt from agency and transaction fees imposed by the Commonwealth's purchasing system; however, use of the system is still mandatory. Without the mandatory use of the Commonwealth's purchasing system for certain purchases, there is an increased potential for reduced transaction transparency, analysis, and reporting.

DBHDS should ensure compliance with the prompt pay provisions through a clearly established process to resolve discrepancies between the Fiscal and Purchasing Departments timely. Fiscal should be trained to properly review invoices and purchase orders prior to approval and payment processing. Management at the individual facilities should improve purchasing processes and controls to ensure the proper use of the Commonwealth's purchasing system.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

## REVENUE AND ACCOUNTS RECEIVABLE

### 2019-095: Continue Improving the Overpayment Collection Process

**Applicable to:** Department of Medical Assistance Services

**Prior Year Finding Number:** 2018-017; 2017-084; 2016-080

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**CFDA Title and CFDA #:** Medicaid Cluster - 93.775, 93.777, 93.778

**Federal Award Number and Year:** 1805VA5MAP - 2019

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Special Tests and Provisions - 42 C.F.R. § 455.16(c)(3)

**Known Questioned Costs:** \$0

Medical Assistance Services' Accounts Receivable Unit needs to continue to improve its collection process for overpayments. Although improvements have been made in this area, they need to ensure that policies and procedures for collecting overpayments are followed. For two of nine (22%) overpayments identified by the Provider Review Unit, the Accounts Receivable Unit did not send invoice letters in a timely manner. These invoice letters were sent between two and seven days late based on the internal policy. There was one additional overpayment reviewed where the invoice letter was sent 150 days late, but this overpayment was less than one dollar, which brings into question the cost effectiveness of the collection policy.

Medical Assistance Services, to comply with the Virginia Debt Collection Act, Code of Virginia § 2.2-4800-4809, established procedures to pursue collection of overpayments from recipients and providers. These procedures specify timeframes in which overpayment notice letters and invoicing letters must be sent to recipients and providers. For provider overpayments, the procedures require the Accounts Receivable Unit send an invoice letter to the provider 34 days from the date they receive notification from the Provider Review Unit. By not following established procedures designed to meet Commonwealth requirements, Medical Assistance Services is potentially not collecting money owed from providers or not collecting money owed to them timely.

There has been significant turnover in Accounts Receivable staff including the Accounts Receivable Manager position. This turnover, combined with the high volume of work, has contributed to the majority of the delays identified. The issue related to the immaterial overpayment was due to confusion over whether or not there is an internal policy that establishes a threshold for collection (i.e., the amount has to be over a certain dollar amount to pursue collection efforts).

Management should evaluate resources assigned to these areas to ensure they are adequate to perform the necessary functions in accordance with policies and procedures. In addition, Medical Assistance Services should evaluate its current policies in several areas. The Accounts Receivable Unit should evaluate its internal policy over collections to determine whether it is appropriate to establish a dollar threshold to guide collections efforts. This will help to ensure resources are used in the most effective manner. In addition, the Accounts Receivable Unit may want to clarify its internal policy in terms of business days or calendar days.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2019-096: Implement Separation of Duties over Accounts Receivable Resulting from Dealership Transactions**

**Applicable to:** Department of Motor Vehicles

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control

**Severity of Deficiency:** Significant Deficiency

Motor Vehicles does not have proper separation of duties over accounts receivable resulting from errors in transactions processed by dealerships participating in the agency's Online Dealer program. Employees in the Dealer Services Work Center (Work Center) review dealership transactions to ensure there are no errors. If a Work Center employee identifies an error during their review of transactions, that same employee is responsible for notifying the dealership of the error and creating a receivable for Motor Vehicles. Should the dealership's error result in the dealership owing money to Motor Vehicles,

the dealership remits payment directly to the Work Center employee, who then processes it and sends it to the cashier's office within Fiscal Services for deposit. The same employee that created and recorded the receivable and communicated it to the dealership is responsible for removing the receivable when the funds are received. Allowing the Work Center to identify, create, and collect account receivables poses a separation of duties violation.

Separation of duties must exist for financial transactions as part of any sound system of internal controls. Additionally, internal controls should provide a safeguarding of assets, which includes accounts receivable. CAPP Manual Topic 20905 indicates agency management is responsible for instituting internal control over recording of financial transactions that is designed to provide reasonable assurance regarding the reliability of those records. Not having proper separation of duties increases Motor Vehicles' risk that fraud or errors will go undetected.

The Work Center does not have formal, written policies and procedures over their process of reviewing dealership transactions. In addition, the Work Center does not typically communicate errors resulting in the creation of an accounts receivable from dealerships to Fiscal Services. Therefore, management overseeing Fiscal Services was not aware that the Work Center was identifying, creating, and collecting accounts receivable.

The Work Center should create formal, written policies and procedures to document their process of reviewing dealership transactions and have management of Fiscal Services evaluate those internal controls for reasonableness to ensure proper separation of duties over accounts receivable owed to Motor Vehicles.

#### *Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

## EXPENSES AND ACCOUNTS PAYABLE

### **2019-097: Improve Process for Payment of Risk Management Invoices**

**Applicable to:** Department of the Treasury

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

Treasury's Risk Management Division (Risk Management) is not adequately monitoring or ensuring compliance with the prompt payment provisions in the Code of Virginia. We also noted this issue in our fiscal year 2017 report, but not in our fiscal year 2018 report as Treasury indicated it had been resolved. Risk Management does not have sufficient oversight in place to ensure all invoices

received are being processed and paid according to the prompt payment provisions regardless of whether the invoice is received by Risk Management directly or if the invoice is received via the Office of the Attorney General. For the invoices we reviewed, we found ten out of 70 (14 percent) were paid between one and 12 days after the 30-day prompt pay limitation. The invoices were paid an average of nine days after the 30-day limit. In addition, one invoice was lacking time and date documentation to indicate when the invoice was received, making it impossible to determine whether the payment was made on time. Also, Risk Management was unable to produce documentation to adequately support one out of 14 (7%) payments reviewed.

The Code of Virginia § 2.2-4347 states that agencies are required to pay invoices no later than 30 days after the receipt of the goods, services, or invoice, whichever is later, or the due date specified in the vendor's contract. Not following prompt pay requirements established by the Commonwealth may harm the Commonwealth's reputation as a buyer, damage relationships with vendors, and result in late fees. CAPP Manual Topic 21005, Records and Retention, outlines the minimum record retention periods for audit support, including all records relating to expenses. The Department of Accounts and the Library of Virginia established the minimum retention period for expenses at five years past the end of the fiscal year in which it occurred.

Risk Management indicated that the untimely payments are a result of several factors, including staff vacancies, new personnel training, and an uneven distribution of work for personnel. Additionally, the Division receives an influx of invoices towards the end of the calendar year, leading to an increased work load.

Risk Management should strengthen its internal controls and policies and procedures to ensure compliance with prompt payment provisions, including further developing and improving operational procedures, adequately training staff, and maintaining sufficient management oversight of the payment process. Further, management should ensure that adequate staffing is available, and that operations are adjusted accordingly for the high-volume periods anticipated during the year. In addition, Risk Management should communicate the importance of document retention to staff and ensure that staff maintain and retain all documents supporting payments in accordance with the CAPP Manual and Commonwealth retention policies.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

## THIRD-PARTY SERVICE PROVIDERS

### 2019-098: Improve Service Organization Control Report Review Policies and Procedures

**Applicable to:** Department of the Treasury

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control

**Severity of Deficiency:** Significant Deficiency

Treasury does not have updated and comprehensive policies and procedures over the review of third-party service providers' Service Organization Control (SOC) reports. SOC report reviews are a key internal control as Treasury contracts with several service organizations and these organizations' transactions and internal control environments have a direct impact on Treasury's financial operations through the financial transactions they process using the subservice organizations. The policy in place during fiscal year 2019 was drafted in 2008, and contains several inaccuracies in regards to Treasury's operations. The policy and procedure does not adequately address:

- Documentation of complementary user entity controls (CUECs) and the related controls in place;
- The steps needed to address internal control deficiencies and/or exceptions noted in reviews; and
- Current standards and Treasury organization.

The CAPP Manual Topic 10305 requires agencies to have adequate interaction with service providers to appropriately understand the provider's internal control environment. Agencies must also maintain oversight over the provider to gain assurance over outsourced operations. SOC reports are a key tool in gaining an understanding of the provider's internal control environment and maintaining oversight over outsourced operations.

Without updated and comprehensive policies and procedures over SOC report reviews, Treasury may be unable to ensure that their CUECs are sufficient to support their reliance on service providers' controls design, implementation, and operating effectiveness and address any internal control deficiencies and / or exceptions noted in the report.

Treasury has some documentation of internal controls through its Agency Risk Management and Internal Control Standards (ARMICS) process that correlate to some of the CUECs identified in SOC reports; however, this documentation is independent of the SOC review process performed by staff. In addition, staff responsible for reviewing the SOC reports did not document or understand the CUECs, and maintained that they did not have policies and procedures concerning their reviews, which reduces the operational effectiveness of the reviews. Treasury has developed a checklist in response to the

previous audit, which documents the elements in the SOC reports reviewed, but the checklist does not require consideration of whether CUECs have been implemented or the evaluation of exceptions noted within the report. In addition, Treasury has been taking steps to improve overall policies and procedures in the current fiscal year through their Internal Review department's activities.

Treasury should update and improve policies and procedures already in place to ensure an integrated process wherein staff responsible for SOC report reviews and ARMICS processes are accurately and effectively identifying, incorporating, and documenting compensating internal controls to ensure the financial information received from service organizations is suitably assured through the coordinated efforts of Treasury staff. In addition, Treasury should use SOC reports as a component of its oversight activities over its providers to confirm they comply with the requirements outlined in the CAPP Manual and industry best practices. Finally, if Treasury identifies exceptions in the SOC reports, management should document their evaluation of the exception, including whether additional complementary controls are necessary to mitigate the risk to the Commonwealth.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

## STUDENT FINANCIAL ASSISTANCE

### **2019-099: Improve Reporting to National Student Loan Data System**

**Applicable to:** Virginia Commonwealth University

**Prior Year Finding Number:** 2018-101

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

In our last audit, we recommended Virginia Commonwealth University (University) improve controls to ensure reporting of enrollment data to the National Student Loan Data System (NSLDS) is accurate and timely. In accordance with Code of Federal Regulations 34 C.F.R. 685.309 and further outlined in the Enrollment Guide, enrollment changes must be reported to NSLDS within 30 days when attendance changes, unless a roster file will be submitted within 60 days. The accuracy of Title IV enrollment data depends heavily on information reported by institutions. By not submitting timely and accurate data to NSLDS, the University can affect the reliance placed by the U.S. Department of Education on the data for monitoring purposes and other higher education institutions when making aid decisions.

The University's Office of Financial Aid has developed a corrective action plan, which included the implementation of new procedures in the Spring of 2019 to identify and correct errors in the

reporting to the NSLDS. The corrective action plan remains ongoing as of June 30, 2019. We will review the implementation of the University's corrective action during our next audit.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS SECTION 3: FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

### FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

#### U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

- 2019-020:** Perform System Access Reviews
- 2019-024:** Remove Separated Employee Access in a Timely Manner
- 2019-037:** Improve Web Application Security
- 2019-039:** Improve Web Application Security
- 2019-049:** Develop Records Retention Requirements and Processes for Case Management System
- 2019-051:** Complete and Approve the System Security Plan
- 2019-052:** Develop a Process to Maintain Oversight for Third-Party Providers
- 2019-059:** Continue Improving Database Security
- 2019-063:** Continue Improving IT Risk Management Program
- 2019-083:** Ensure Employees Complete Required Conflict of Interest Training
- 2019-088:** Improve Controls over the Income Verification for the TANF Program
- 2019-090:** Ensure Subrecipient Reviews Adhere to Monitoring Plan
- 2019-091:** Continue to Improve Controls over Subrecipient Monitoring
- 2019-095:** Continue Improving the Overpayment Collection Process

Each of the findings referenced above 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 "*Section 2: Financial Statement Findings*" of the Schedule of Findings and Questioned Costs.

## **2019-100: Improve Controls over TANF Federal Performance Reporting**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** 2018-089

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**CFDA Title and CFDA #:** TANF Cluster - 93.558

**Federal Award Number and Year:** 1901VATANF - 2019

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Reporting - 45 C.F.R. § 265.7(b)

**Known Questioned Costs:** \$0

Social Services does not have adequate controls in place to ensure accurate federal reporting for two TANF performance reports, the ACF-199 "TANF Data Report" and ACF-209 "SSP-MOE Data Report." These reports are submitted quarterly and utilize a case management system to create the reports. During our review, we identified the following discrepancies in four key line items, where key line items did not agree to information maintained in the case management system:

- Nine out of 50 (18%) cases did not properly report the Receives Subsidized Child Care key line item;
- One out of 25 (4%) cases did not properly report the Toward Federal Time-Limit key line item; and
- Six out of 50 (12%) cases did not properly report the Work Participation Status and Unsubsidized Employment key line items. One of the cases was the result of the key line items not agreeing to information maintained in the case management system. The five remaining cases did agree to the information in the case management system; however, the information in the system was entered incorrectly by the local Department of Social Services.

45 C.F.R. § 265.7(b) requires states to have complete and accurate reports which means that the reported data accurately reflects information available in case records, data is free of computational errors, and is internally consistent. Reporting potentially inaccurate or incomplete information prevents the Administration for Child and Families from adequately monitoring Social Services' work participation rates and overall performance for the TANF program. In addition, if Social Services is found to not be meeting minimum work participation rates, a penalty can be imposed on the awarded grant. These reporting errors can be attributed to the implementation of the case management system. Social Services should continue working with Enterprise Systems to correct system deficiencies to ensure all information submitted in federal reports is accurate.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2019-101: Ensure Family Services Subrecipient Reviews Adhere to Monitoring Plan**

**Applicable to:** Department of Social Services

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**CFDA Title and CFDA #:** Foster Care Title IV-E - 93.658; Adoption Assistance - 93.659

**Federal Award Number and Year:** 1901VAADPT - 2019

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Subrecipient Monitoring - 2 C.F.R. § 200.331(d)

**Known Questioned Costs:** \$0

Social Services' Division of Family Services (Family Services) cannot provide assurance that Adoption Assistance and Title IV-E Foster Care subrecipient monitoring reviews are completed timely and in accordance with Family Services' subrecipient monitoring plan and related processes. Our testwork over 25 Adoption Assistance and IV-E Foster Care monitoring reviews identified the following:

- For four Adoption Assistance reconciliation reviews tested, there was no communication notifying the local agency the review was complete and if variances were identified in accordance with Family Services' established monitoring process.
- For one Adoption Assistance reconciliation review tested, variances were identified by the assigned Quality Assurance and Accountability (QAA) consultant in October 2018, and the variances have not been resolved, over one year later.
- For one IV-E Foster Care Training monitoring review tested, all documentation supporting the QAA consultant's assessment and conclusions was not provided.

2 C.F.R. § 200.331(d) requires pass through entities to monitor the activities of subrecipients as necessary to ensure that the sub-award is meeting grant requirements. To aid in this process and mitigate risk, Family Services develops an annual monitoring plan, which outlines the review process. Without maintaining adequate support and resolving identified issues timely, Family Services cannot provide assurance that it is completing subrecipient monitoring reviews in accordance with its monitoring plan and federal guidelines.

Family Services implemented the process of communicating the results of its Adoption Assistance reconciliation reviews in February 2018; however, Family Services stated that during fiscal year 2020

they were able to streamline and improve the process. Additionally, the consultant that completed the IV-E Foster Care Training monitoring review separated from Social Services and the evidence supporting the consultant's assessments was not retained and/or accessible by Family Services.

Family Services should ensure that all consultants are performing reviews as outlined by the monitoring plan and internal processes. Additionally, Family Services should ensure that reviews are being completed timely and adequate documentation is maintained supporting the reviews.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2019-102: Implement Opioid Grant Sub-Recipient Monitoring**

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**CFDA Title and CFDA #:** Opioid STR - 93.788

**Federal Award Number and Year:** H79TI081682 - 2018

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Subrecipient Monitoring - 45 C.F.R. § 75.352(6)(b)(d)(e)

**Known Questioned Costs:** \$0

DBHDS is not properly monitoring the awards provided to Community Service Boards (CSBs) for the opioid grants as determined by DBHDS's Office of Budget and Financial Reporting's CSB Risk Assessment. DBHDS management responsible for the opioid grants did not have sufficient documentation of onsite visits with the CSBs to monitor programmatic progress for both the STR Grant and the SOR Grant that encompass the Catalogue of Federal Domestic Assistance (CFDA) 93.788.

The Code of Federal Regulations (C.F.R.) 45 C.F.R. § 75.352(6)(b) requires an evaluation of each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring described in paragraphs (d) and (e) of this section.

45 C.F.R. § 75.352(6)(d) requires monitoring the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved.

45 C.F.R. § 75.352(6)(e)(2) states that depending upon the pass-through entity's assessment of risk posed by the subrecipient, the following monitoring tools may be useful for the pass-through entity to ensure proper accountability and compliance with program requirements and achievement of performance goals: performing on-site reviews of the subrecipient's program operations.

The SOR grant was new for the fiscal year, and DBHDS did not have a structured and coordinated internal process for the monitoring of the SOR Grant. Insufficient and unreasonable evidence of subrecipient monitoring activities could result in unallowable expenses and jeopardizes current and future funding. Current monitoring activities provide no authoritative proof that the CSBs are providing the services as outlined in the performance contract between DBHDS and the CSBs. The state, through DBHDS, is liable to the federal government for any funds that CSBs do not spend correctly.

DBHDS should properly document subrecipient monitoring over the opioid grants to ensure that CSBs are properly following federal requirements. Further, DBHDS management should improve communication effectiveness between DBHDS's subrecipient monitoring departments for compliance with the Code of Federal Regulations.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2019-103: Provide Federal Award Requirements to Subrecipients**

**Applicable to:** Department of Behavioral Health and Developmental Services

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**CFDA Title and CFDA #:** Opioid STR - 93.788

**Federal Award Number and Year:** H79TI081682 - 2018

**Name of Federal Agency:** U.S. Department of Health and Human Services

**Type of Compliance Requirement - Criteria:** Subrecipient Monitoring - 45 C.F.R. § 75.352(a)

**Known Questioned Costs:** \$0

DBHDS is not providing federal award requirements to the CSBs for the opioid grants. DBHDS did not have a performance contract in place with the CSBs for the funding of the SOR Grant. A review of the CSB's performance contracts determined that the SOR Grant funding awarded to the CSBs from DBHDS did not exist. The SOR Grant accounts for \$12,476,526 of \$19,862,333 (62.81%) of total federal awards passed-through to the CSBs for opioid related services.

45 C.F.R. § 75.352(a) requires every subaward be clearly identified to the subrecipient as a subaward and include certain information at the time of the subaward and if any of these data elements

change, include the changes in subsequent subaward modification. When this information is not available, the pass-through entity must provide the best information available to describe the federal award and subaward.

The lack of a performance contract or memorandum of understanding outlining the requirements of the SOR Grant increases the risk of the CSBs using the awards for activities not related to the opioid grant or for unallowable costs associated with the opioid grant. This creates a potential financial liability for DBHDS, and they have limited recourse with the CSBs due to the lack of a legally binding document.

The SOR Grant is a new grant, and DBHDS management assumed that the SOR Grant was covered in the existing performance contracts with the CSBs for fiscal year 2019. Therefore, DBHDS management did not have an addendum with the CSBs to cover the SOR Grant funding.

DBHDS should provide CSBs with the federal requirements attached to their federal awards. CSBs will be aware of the requirements of the federal awards, and DBHDS will be able to properly monitor whether the CSB complies federal regulations set forth in the contract.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

## U.S. DEPARTMENT OF EDUCATION

### **2019-104: Improve the Case Management System Access Review Process**

**Applicable to:** Department for Aging and Rehabilitative Services

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**CFDA Title and CFDA #:** Rehabilitation Services Vocational Rehabilitation Grants to States - 84.126

**Federal Award Number and Year:** H126A180069 - 2018

**Name of Federal Agency:** U.S. Department of Education

**Type of Compliance Requirement - Criteria:** Eligibility - 2 C.F.R. § 200.303(e)

**Known Questioned Costs:** \$0

Aging and Rehabilitative Services did not perform a comprehensive system access review of the case management system. Aging and Rehabilitative Services, the Wilson Workforce and Rehabilitation Center, and Blind and Vision Impaired use this mission-critical system to process eligibility determinations, set up services planned for clients, and authorize payments. Aging and Rehabilitative Services is responsible for ensuring access is appropriate.

The Commonwealth's Information Security Standard, SEC 501 (Security Standard), Section AC-2j, requires agencies to "review accounts for compliance with account management requirements on an annual basis or more frequently..." The absence of a comprehensive access review increases the risk of unauthorized individuals inappropriately altering or viewing sensitive information or authorizing eligibility determinations. There is not a backup person to perform this review if the case management system manager is unable to complete it. This prevented completion of the annual access review.

Aging and Rehabilitative Services should perform an annual review of access to the case management system. In addition, Aging and Rehabilitative Services should ensure there are backups for mission-critical duties such as access reviews. This will reduce the risk of unauthorized transactions and ensure compliance with the Security Standard.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2019-105: Improve the Eligibility Determination Process for Vocational Rehabilitation**

**Applicable to:** Department for Aging and Rehabilitative Services

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**CFDA Title and CFDA #:** Rehabilitation Services Vocational Rehabilitation Grants to States - 84.126

**Federal Award Number and Year:** H126A180069 - 2018

**Name of Federal Agency:** U.S. Department of Education

**Type of Compliance Requirement - Criteria:** Eligibility - 29 U.S.C. § 722

**Known Questioned Costs:** \$0

Aging and Rehabilitative Services' Vocational Rehabilitation (VR) counselors did not determine individuals' eligibility or process extensions within 60 days for 17% of individuals sampled. United States Code (29 U.S.C. § 722), Eligibility and Individualized Plan for Employment, requires states to determine whether an individual is eligible for VR services within a reasonable period of time, not to exceed 60 days, after the individual has submitted an application for the services.

Not determining eligibility or processing extensions in a timely manner makes Aging and Rehabilitative Services out of compliance with this federal requirement. Additionally, if an individual's circumstances change, making them ineligible between the time the individual submits the application and the VR counselor makes the eligibility determination, this risks providing benefits to an ineligible recipient. Untimely eligibility determinations could also cause the individuals to miss certain job opportunities as they await assistance.

Significant turnover in VR counselors caused the untimely determinations of eligibility. This turnover and a prioritization of other tasks caused the counselors to be unresponsive to system notifications of eligibility due dates.

Aging and Rehabilitative Services should enhance the process by which it responds to the notifications and ensure counselors are available to determine eligibility or request extensions within 60 days as required by the VR grant. This will reduce the risk of providing benefits to ineligible recipients, ensure accurate and up-to-date records of clients' needs are maintained, and reduce noncompliance with this federal requirement.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2019-106: Improve Processes to Comply with the Conflicts of Interest Act**

**Applicable to:** Department for Aging and Rehabilitative Services; Department for the Blind and Vision Impaired

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**CFDA Title and CFDA #:** Rehabilitation Services Vocational Rehabilitation Grants to States - 84.126

**Federal Award Number and Year:** H126A180069 - 2018

**Name of Federal Agency:** U.S. Department of Education

**Type of Compliance Requirement - Criteria:** Other - 2 C.F.R. § 200.303

**Known Questioned Costs:** \$0

Aging and Rehabilitative Services did not identify 196 VR counselors and staff who determine eligibility and one grants manager as being in positions of trust to ensure all such individuals comply with Statement of Economic Interest (SOEI) requirements. Blind and Vision Impaired did not identify one VR counselor who transferred from Aging and Rehabilitative Services as occupying a position of trust. As a result, these individuals did not complete the required training and did not file SOEI disclosure forms.

Executive Order Number Eight (Executive Order) from the Office of the Governor requires agencies to submit a report to the Office of the Secretary of the Commonwealth identifying, by name and job title, the positions that must file SOEI forms. The Executive Order requires executive branch agencies to ensure that employees who occupy positions of trust file their SOEI disclosure forms in accordance with § 2.2-3114 of the Code of Virginia. Section 2.2-3130 of the Code of Virginia (Conflicts of Interest Act) requires individuals in positions of trust to undergo training within two months upon hire and every two years thereafter.

Without identifying and tracking all individuals in positions of trust, Aging and Rehabilitative Services and Blind and Vision Impaired cannot ensure these individuals file SOEI forms and complete the training as required. Individuals who do not complete the training may be unable to recognize or resolve conflicts of interest. This increases the risk of fraud and possible lawsuits involving these employees as those who do not complete the required SOEI form may, as stated by the Code of Virginia § 2.2-3124, be subject to a \$250 civil penalty.

Aging and Rehabilitative Services' existing process does not properly identify all job positions that it should consider to be positions of trust. This caused Aging and Rehabilitative Services' failure to obtain SOEI forms and provide training to these individuals.

Aging and Rehabilitative Services should enhance existing procedures and provide guidance to ensure that the SOEI program coordinators identify employees in positions of trust upon hire, transfer, or changes in job responsibilities. This will reduce the risk of noncompliance with the Conflicts of Interest Act and reduce the risk of conflicts associated with transactions processed by these employees.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

## U.S. DEPARTMENT OF EDUCATION AND SOCIAL SECURITY ADMINISTRATION

### 2019-107: Improve Documentation to Show Compliance

**Applicable to:** Department for Aging and Rehabilitative Services; Department for the Blind and Vision Impaired

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**CFDA Title and CFDA #:** Rehabilitation Services Vocational Rehabilitation Grants to States - 84.126;  
Disability Insurance/SSI Cluster - 96.001

**Federal Award Number and Year:** H126A180069; 1804VADI00 - 2018

**Name of Federal Agency:** U.S. Department of Education; Social Security Administration

**Type of Compliance Requirement - Criteria:** Activities Allowed or Unallowed - 29 U.S.C. § 722 (b) and POMS DI 39545.000 and 39569.000

**Known Questioned Costs:** \$0

Aging and Rehabilitative Services and Blind and Vision Impaired do not maintain adequate documentation to demonstrate compliance with their federal grant agreements and Commonwealth policies. During our review, we found the following deficiencies in the documentation that Aging and Rehabilitative Services and Blind and Vision Impaired provided:

- the Commonwealth’s physician fee schedule for payments to consultative examination (CE) providers for the Social Security Disability Insurance and Supplemental Security Income programs showed no evidence of review or approval;
- there was no evidence of a comprehensive oversight management review of the CE providers for suspension and debarment for the Social Security Disability Insurance and Supplemental Security Income programs;
- twelve percent of benefit expenses sampled showed no evidence of counselor approval for the VR program;
- the IT department’s business impact analysis showed no evidence of review; and
- the Aging and Rehabilitative Services Annual VR Program/Cost Report (RSA-2) showed no evidence of review or approval.

Section DI (Disability Insurance) 39545.600: Fee Schedules, of the Social Security Administration’s Program Operations Manual System (POMS) requires retention of documentation to support payment rates and regional office approval of rate increases. Section DI 39569.300: Disability Determination Services Requirements, of POMS prohibits Aging and Rehabilitative Services from using CE providers who are currently excluded, suspended, or barred from participating in federal programs. The United States Code (29 U.S.C. § 722 (b)) and Aging and Rehabilitative Services’ internal policy requires VR counselors to review and approve expenses for individuals’ plans for employment to ensure the expense is allowable and reasonable. The Security Standard, Section 3.2.7 requires agencies to perform an annual review of its business impact analysis. Aging and Rehabilitative Services’ VR Reporting policy requires review of each federal report prior to submission.

The lack of documentation of reviews and approvals is out of compliance with federal and Commonwealth guidelines. Although Aging and Rehabilitative Services and Blind and Vision Impaired have indicated they perform the necessary reviews, the absence of documentation increases the risk that these reviews and approvals may not occur. A lack of review increases the risk of inaccurate reporting, incorrect payment rates, improper payments and further instances of noncompliance.

Aging and Rehabilitative Services’ and Blind and Vision Impaired’s inadequate level of documentation was due to management and staff oversight. Aging and Rehabilitative Services and Blind and Vision Impaired should retain documentation over reviews and approvals. Additionally, Aging and Rehabilitative Services and Blind and Vision Impaired should provide training to all personnel regarding the need to retain documentation used to support compliance with federal and Commonwealth requirements. This will reduce instances of noncompliance with these requirements and reduce the risk of improper transactions and reporting.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

**2019-108: Improve Oversight of Third-Party Service Providers**

**Applicable to:** Department for Aging and Rehabilitative Services

**Prior Year Finding Number:** N/A

**Type of Finding:** Internal Control and Compliance

**Severity of Deficiency:** Significant Deficiency

**CFDA Title and CFDA #:** Rehabilitation Services Vocational Rehabilitation Grants to States - 84.126;  
Disability Insurance/SSI Cluster - 96.001

**Federal Award Number and Year:** H126A180069; 1804VADI00 - 2018

**Name of Federal Agency:** U.S. Department of Education; Social Security Administration

**Type of Compliance Requirement - Criteria:** Other - 2 C.F.R. § 200.303

**Known Questioned Costs:** \$0

Aging and Rehabilitative Services does not gain assurance that a third-party service provider who manages and maintains an outsourced information technology (IT) system has a secure environment to protect its sensitive and mission-critical data. For external IT systems, the Commonwealth's Hosted Environment Information Security Standard, SEC 525 (Hosted Environment Security Standard), Section SA-9-COV 3.1, requires agencies to "perform an annual security audit of the environment or review the annual audit report of the environment conducted by an independent, third-party audit firm on an annual basis."

Without gaining assurance over third-party service providers' IT environments, Aging and Rehabilitative Services cannot validate the effectiveness of the third-party's IT controls. This risks allowing the service provider to operate outside the Security Standard and the potential compromise of sensitive data.

Aging and Rehabilitative Services does not have a policy or formal process in place to identify third-party service providers or to review those service providers' audit reports. Additionally, Aging and Rehabilitative Services' contract with the third-party service provider does not require annual System and Organizational Controls (SOC) reports from the provider.

Aging and Rehabilitative Services should develop a formal process to identify all third-party service providers and obtain assurance that these providers have secure IT environments. Aging and Rehabilitative Services should also ensure contractual requirements exist for third-party service providers to provide annual SOC reports to satisfy the Hosted Environment Security Standard. Aging and Rehabilitative Services' process should include a review of the third-party providers' SOC report on an annual basis. Implementation of these practices into the information security program will help to

ensure third-party providers' IT controls protect the confidentiality, integrity, and availability of sensitive and mission-critical sensitive data.

*Views of Responsible Officials:*

*Views of responsible officials are in the report related to their agency, which can be found at [www.apa.virginia.gov](http://www.apa.virginia.gov). In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.*

## U.S. DEPARTMENT OF TRANSPORTATION

**2019-092:** Ensure Performance Evaluations are Completed for Professional Service Contracts

**2019-093:** Improve Controls for Ensuring Quality Improvement Recommendations are Implemented

Each of the findings referenced above 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 "Section 2: Financial Statement Findings" of the Schedule of Findings and Questioned Costs.

## U.S. DEPARTMENT OF AGRICULTURE

**2019-032:** Implement Process for Ongoing Monitoring of System Access

The finding referenced above represents a compliance finding that could be material to the basic financial statements and is required to be reported under Government Auditing Standards. This finding relates to both the financial statements and federal awards. The details of this finding are reported within "Section 2: Financial Statement Findings" of the Schedule of Findings and Questioned Costs.

## U.S. DEPARTMENT OF LABOR

**2019-044:** Improve Database Security

The finding referenced above represents a compliance finding that could be material to the basic financial statements and is required to be reported under Government Auditing Standards. This finding relates to both the financial statements and federal awards. The details of this finding are reported within "Section 2: Financial Statement Findings" of the Schedule of Findings and Questioned Costs.

# MANAGEMENT'S SECTION

**COMMONWEALTH OF VIRGINIA**  
 Summary Schedule of Prior Audit Findings  
 For the Year Ended June 30, 2019

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action

**FINANCIAL STATEMENT FINDINGS**

**Department of General Services**

2018	40	2018-021	Properly Classify Lease Renewals and Establish Policies for Renovations	N/A	-	DGS	Resolved - Corrective action is completed			
2018	41	2018-022	Improve Preparation Procedures for Attachment 11	N/A	-	DGS	Resolved - Corrective action is completed			

**Department of Human Resource Management**

2018	23	2018-007	Improve Controls Over Financial Reporting	N/A	-	DHRM	Corrective action is ongoing	DHRM is in the process of modifying the existing contract with the actuary to specific to the requirements and deadlines for the annual GASB Statement No. 75 reporting. OCF and OHB staff are working together to establish a formal review process. Internal deadlines are to be established to allow adequate review time. GASB Statement No. 75 training is under research to offer to financial reporting staff in order to properly consider, research and apply the reporting requirements.	Ongoing process.	Meeting with the actuary to establish FY2020 timeline is scheduled January 7, 2019 (telephone conference).	No significance differences.
2018	25	2018-008	Reconcile Billing Records for the Line of Duty Act Program	N/A	-	DHRM	Resolved - Corrective action is completed				
2018	42	2018-023	Improve IT Risk Management and Disaster Recovery Planning	N/A	-	DHRM	Corrective action is ongoing	DHRM IT Security staff to work with systems and applications owners to develop baseline configurations for systems and applications designated as sensitive. Develop an automated process to document the baseline configurations to notify system owners when changes happen. Commonwealth Security staff assigned to DHRM is responsible to reform the DHRM self-assessments. It is included in the IT Security MOU between Commonwealth Security and DHRM. DHRM IT Security staff to perform review of findings from self-assessment.	Existing operational mandates (e.g., 2019 Open Enrollment and Statewide salary increase) consumed the time of needed resources and necessitated the date to be pushed out to July 31, 2019.	Staff has bandwidth now to work on completing this corrective action.	Baseline configurations have been developed for sensitive systems. Changes to baseline configurations are detected when they occur. Risk Assessments have been performed and reviewed.

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected			
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action	
2017	54	2017-034	Improve IT Risk Management and Disaster Recovery Planning	N/A	-	DHRM	See Finding Number 2018-023					
2016	74	2016-054	Improve IT Risk Management and Disaster Recovery Planning	N/A	-	DHRM	See Finding Number 2017-034					
2015	45	2015-041	Improve IT Risk Management and Disaster Recovery Planning	N/A	-	DHRM	See Finding Number 2016-054					
2018	85	2018-069	Improve Web Application Security Controls	N/A	-	DHRM	Corrective action is ongoing	DHRM IT Security staff is working with DHRM Systems Operations to review related web pages and assure the correct encryption and controls are implemented. DHRM IT Security staff is working with VITA/SAIC to review related web server headers and assure the sanitization is done and implemented. by VITA/SAIC.	There are impacts from making changes that are more far-reaching than anticipated and require additional research and planning to avoid introducing negative operational impacts.	DHRM has taken steps to make the necessary changes but these efforts have uncovered additional issues that now require further investigation and testing.	Solution has been developed and is in need to be tested before implementation. VITA/UNISYS has been requested to provide test environment. Testing will start once environment is setup.	
2017	53	2017-033	Improve Web Application Security Controls	N/A	-	DHRM	See Finding Number 2018-069					
2016	30	2016-015	Improve System Security for the Time, Attendance, and Leave System	N/A	-	DHRM	See Finding Number 2017-033					
2015	18	2015-010	Improve System Security for the Time, Attendance, and Leave System	N/A	-	DHRM	See Finding Number 2016-015					
2018	87	2018-071	Improve IT Security Governance	N/A	-	DHRM	Resolved - Corrective action is completed					
2018	103	2018-086	Review and Document Service Organization Control Reports of Third-Party Service Providers	N/A	-	DHRM	Resolved - Corrective action is completed					
2017	55	2017-035	Improve Database and Application Security	N/A	-	DHRM	Resolved - Corrective action is completed					
2017	76	2017-056	Improve Vulnerability Identification and Mitigation Process	N/A	-	DHRM	Resolved - Corrective action is completed					
2017	87	2017-066	Improve Security Awareness and Training	N/A	-	DHRM	Resolved - Corrective action is completed					
2016	83	2016-062	Improve Security Awareness and Training	N/A	-	DHRM	See Finding Number 2017-066					
2015	55	2015-050	Improve Security Awareness and Training	N/A	-	DHRM	See Finding Number 2016-062					
<b>Virginia Employment Commission</b>												
2018	48	2018-028	Improve Firewall Management	N/A	-	VEC	Resolved - Corrective action is completed					
2018	65	2018-047	Continue to Improve Oversight over Third Party Service Providers	N/A	-	VEC	Resolved - Corrective action is completed					

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
2017	69	2017-049	Continue to Improve Oversight over Third-Party Service Providers	N/A	-	VEC	See Finding Number 2018-047				
2016	60	2016-042	Continue Improving Oversight over Third-Party Service Providers	17.225	-	VEC	See Finding Number 2017-049				
2015	65	2015-060	Maintain Oversight over Third-Party Service Providers	17.225	-	VEC	See Finding Number 2016-042				
2014	14	2014-003	Maintain Oversight Over the Information Security Program	17.225	-	VEC	See Finding Number 2015-060				
2018	76	2018-059	Continue to Improve Database Security	N/A	-	VEC	Corrective action is ongoing	VEC is in the process of migrating one of our database environments from Virtual to Physical servers. When this is complete, the version of the database will be upgraded and database logging will be enabled.	This finding was repeated in the APA's FY18 audit, therefore this finding is being closed and tracked in finding number 2018-059.	VEC has been having database administration staffing issues which have prevented us from making substantial process. VEC has established a recruitment for a full-time classified database administrator. Two offers were made and declined. The second round of recruitment has started. We separated our contracted database administrator on December 18, 2018. We will not be able to fully address this issue until our staffing issues are resolved. Revised estimated completion date is September 30, 2019.	No significant difference.
2017	60	2017-039	Continue to Improve Database Security	N/A	-	VEC	See Finding Number 2018-059				
2016	29	2016-014	Continue Improving Database Security	17.225	-	VEC	See Finding Number 2017-039				
2015	13	2015-004	Improve Database Security	17.225	-	VEC	See Finding Number 2016-014				
2018	77	2018-061	Complete IT Risk Assessments and Define System Boundaries	N/A	-	VEC	Resolved - Corrective action is completed				
2017	58	2017-038	Risk Management and Contingency Planning Documentation	N/A	-	VEC	See Finding Number 2018-061				
2017	78	2017-058	Continue to Improve Oversight over IT Risk Assessments	N/A	-	VEC	See Finding Number 2018-061				
2016	77	2016-056	Continue Improving Oversight over IT Risk Assessments	17.225	-	VEC	See Finding Number 2017-058				
2015	44	2015-040	Continue Improving Oversight over IT Risk Assessments and Security Audits	17.225	-	VEC	See Finding Number 2016-056				
2014	14	2014-003	Maintain Oversight Over the Information Security Program	17.225	-	VEC	See Finding Number 2015-040				
2017	72	2017-052	Evaluate, Revise, and Implement the Change Management Process	N/A	-	VEC	Resolved - Corrective action is completed				
2017	81	2017-061	Continue to Upgrade Unsupported Technology	N/A	-	VEC	Resolved - Corrective action is completed				
2016	54	2016-037	Upgrade Unsupported Technology	17.225	-	VEC	See Finding Number 2017-061				

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
2016	39	2016-024	Document Separation of Duties of Individuals for Mission Critical Systems	17.225	-	VEC	Resolved - Corrective action is completed				
2015	39	2015-036	Document Separation of Duties of Individuals for Mission Critical Systems	17.225	-	VEC	See Finding Number 2016-024				
2014	14	2014-003	Maintain Oversight Over the Information Security Program	17.225	-	VEC	See Finding Number 2015-036				
2016	70	2016-050	Improve Change Management Process	17.225	-	VEC	Resolved - Corrective action is completed				
2016	87	2016-065	Continue to Improve Physical and Environmental Security	17.225	-	VEC	Resolved - Corrective action is completed				
2015	68	2015-063	Continue to Improve Physical and Environmental Security	17.225	-	VEC	See Finding Number 2016-065				
2014	14	2014-003	Maintain Oversight Over the Information Security Program	17.225	-	VEC	See Finding Number 2015-063				
2015	62	2015-057	Obtain Approval to Use End-of-Life Operating Systems	17.225	-	VEC	Resolved - Corrective action is completed				
<b>Department of Education - Central Office Operations and Direct Aid to Public Education</b>											
2018	19	2018-004	Implement Separation of Duties over VPSA Education Technology Grant Payments	N/A	-	DOE/COO	Resolved - Corrective action is completed				
2018	21	2018-005	Continue to Improve Support and Review of Financial Recording	N/A	-	DOE/COO	Resolved - Corrective action is completed				
2018	22	2018-006	Use Secure Local Division Data	N/A	-	DOE/COO	Resolved - Corrective action is completed				
2018	36	2018-019	Ensure Consistent Recording of Receivables	N/A	-	DOE/COO	Resolved - Corrective action is completed				
2018	74	2018-057	Continue Improving Database Security	N/A	-	DOE/COO	Corrective action is ongoing	DOE will resolve the outstanding deficiency monitoring of highly privileged user access by implementing security services that are to be made available to Executive Branch agencies via VITA's Master Services Agreement in CY2019.	Resource constraints, Strategic Planning Adjustments, Technical Issues.	The APA has recognized that Education has resolved five out of six control weaknesses identified in the fiscal year 2017 audit. DOE expects to resolve the outstanding deficiency; monitoring of highly privileged user access by implementing security services that are to be made available to Executive Branch agencies via VITA's MSA in CY2019.	DOE expects to resolve the outstanding deficiency of monitoring of highly privileged user access by utilizing VITA's recently released solution.
2017	50	2017-030	Improve Database Security	N/A	-	DOE/COO	See Finding Number 2018-057				
2016	24	2016-009	Improve Database Security	N/A	-	DOE/COO	See Finding Number 2017-030				
2018	77	2018-060	Perform Information Technology Security Audits	N/A	-	DOE/COO	Resolved - Corrective action is completed				

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
2018	79	2018-063	Improve Vulnerability Scanning Process	N/A	-	DOE/COO	Corrective action is ongoing	DOE has implemented quarterly internal vulnerability scanning to internal-facing sensitive systems. The APA has stated their intent to verify quarterly internal vulnerability scanning and supporting documentation during the next audit cycle.	Employee turn over and resource constraints at the agency.	DOE has engaged an information security consultant who worked with VITA to begin reviewing and addressing vulnerabilities.	DOE has fully addressed the gap that was discovered. Vulnerability scanning occurs on a weekly basis, soon to be ongoing via agent based scanning, and is reviewed and managed by the information security office at the agency.
2018	84	2018-068	Improve the IT Security Awareness Training Process	N/A	-	DOE/COO	Resolved - Corrective action is completed				
2017	82	2017-062	Continue to Improve Information Security Program and IT Governance	N/A	-	DOE/COO	Resolved - Corrective action is completed				
2016	56	2016-039	Improve Information Security Program and IT Governance	N/A	-	DOE/COO	See Finding Number 2017-062				
2015	42	2015-039	Continue to Improve IT Risk Management	N/A	-	DOE/COO	See Finding Number 2016-039				
2014	35	2014-020	Improve IT Risk Management Documentation	N/A	-	DOE/DAPE	See Finding Number 2015-039				
2015	51	2015-047	Continue to Improve Information Security Policies and Procedures	N/A	-	DOE/COO	See Finding Number 2016-039				
2014	33	2014-018	Improve Information Security Policies and Procedures	N/A	-	DOE/DAPE	See Finding Number 2015-047				
2015	52	2015-048	Improve Information Security Awareness Training Program	N/A	-	DOE/COO	See Finding Number 2016-039				
2017	109	2017-086	Drawdown Federal Grant Funds as Instructed and Update Loan Request with Important Facts	N/A	-	DOE/COO	Resolved - Corrective action is completed				
<b>University of Virginia - Academic Division and Medical Center</b>											
2018	31	2018-014	Improve Bank Reconciliation Policies and Procedures	N/A	-	UVAH	Resolved - Corrective action is completed				
2018	32	2018-015	Improve Revenue Recognition for Non-reimbursement Grants	N/A	-	UVA/AD	Resolved - Corrective action is completed				
2018	48	2018-029	Improve Database Security	N/A	-	UVA/AD	Resolved - Corrective action is completed				
2018	49	2018-030	Improve Wireless Local Area Network Security	N/A	-	UVAH	Resolved - Corrective action is completed				
2018	63	2018-044	Improve Patient Accounting, Billing, and Management System Segregation of Duties	N/A	-	UVAH	Corrective action is ongoing	In response to Internal Audit findings, UVAH convened a joint task force of Separation of Duty stakeholders and owner that consisted of members from Finance	Corrective Action is ongoing.	UVAH continues to implement the processes in order to demonstrate appropriate segregation of duties within the Patient Billing system, therefore strengthening internal controls within UVAH while minimizing risk.	No significant differences.

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
								Revenue Cycle Leadership, UVAHS Revenue Cycle Joint Operating Team (JOT), Training and Development, Epic Revenue Cycle Application, and Information Technology (IT) Security to review the recommendations and develop plans for each of the findings. The action plans were written to address each finding and recommendations noted in the Internal Comprehensive action plan that included but were not limited to the following objectives: Review and understanding of the Observations and Recommendations, develop an informed Management Response and Corrective action plan, develop a risk matrix by key functional areas, validate existing templates provisioning and controls, identify gaps, and establish mitigation plans. Ongoing meetings and discussions have occurred with the UVAHS Internal Audit team in the development of the corrective action plan with goal. As part of these discussions, the Audit team was informed of organization intent to establish an SOD Quarterly Oversight group to review progress These processes might include policy changes, procedure changes, and a review of new and existing controls. The notes from those meetings will be shared with the Chief Information Officer and Chief Financial Officer.			
2018	66	2018-048	Improve Oversight of Third-Party Service Providers	N/A	-	UVAH	Resolved - Corrective action is completed				
2017	67	2017-047	Improve Oversight of Third Party Service Providers	N/A	-	UVAH	See Finding Number 2018-048				
2018	67	2018-049	Improve Oversight of Third-Party Service Providers	N/A	-	UVA/AD	Resolved - Corrective action is completed				
2018	78	2018-062	Improve IT Risk Management Process and Documentation	N/A	-	UVAH	Resolved - Corrective action is completed				

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
2017	60	2017-040	Improve IT Risk Management Process and Documentation	N/A	-	UVAH	See Finding Number 2018-062				
2018	83	2018-067	Improve Security Awareness Training Program	N/A	-	UVA/AD	Corrective action is ongoing	The University will update existing policies to address periodic security training and ensure that additional role-based training is included and implement a process to monitor completions and enforce compliance. As part of the SecureUVA program (formerly named the Security Enhancement Program), the University will update all IT security policies, standards, and guidelines. The requirement for security training, as well as more periodic training updates, will be covered in these updated standards. This project has started and will be completed by June 30, 2017. The university will also develop methods to track and enforce compliance as part of a second SecureUVA project. This project will be scoped to update the current training materials and training system, which will help track and enforce training requirements. This project is scheduled to begin in March 2017 and will be completed by December 29, 2017.	Satisfactory progress noted, but corrective action remains in progress.	In response to the initial finding, the University updated its policies to address periodic security training and implemented a process to monitor completion and ensure compliance with that policy.	After the last review by the APA, the University will make additional updates to reflect its risk-based approach to security training that focuses compliance efforts on personnel with access to highly sensitive data.
2017	88	2017-067	Improve Security Awareness Training Program	N/A	-	UVA/AD	See Finding Number 2018-067				
2016	84	2016-063	Improve Security Awareness Training Program	N/A	-	UVA/AD	See Finding Number 2017-067				
2018	117	2018-101	Improve Compliance over Enrollment Reporting	Student Financial Assistance Programs Cluster	-	UVA/AD	Resolved - Corrective action is completed				
2018	117	2018-102	Properly Process Return of Title IV Calculations	Student Financial Assistance Programs Cluster	-	UVA/AD	Resolved - Corrective action is completed				
2018	117	2018-103	Improve Notification of Awards to Students	Student Financial Assistance Programs Cluster	-	UVA/AD	Resolved - Corrective action is completed				

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
2017	62	2017-041	Improve Database Security	N/A	-	UVAH	Resolved - Corrective action is completed				
2017	91	2017-070	Improve Terminated Employee Procedures	N/A	-	UVA/AD	Resolved - Corrective action is completed				
2017	96	2017-075	Comply with Commonwealth Requirements for Wage Employees	N/A	-	UVA/AD	Resolved - Corrective action is completed				
<b>Virginia Commonwealth University</b>											
2018	70	2018-052	Improve Continuity Planning Documentation	N/A	-	VCU/AD	Resolved - Corrective action is completed				
2017	77	2017-057	Improve Risk Management and Continuity Planning Documentation	N/A	-	VCU/AD	See Finding Number 2018-052				
2018	94	2018-077	Comply with Commonwealth Requirements for Wage Employees	N/A	-	VCU/AD	Resolved - Corrective action is completed				
2017	95	2017-074	Comply with Commonwealth Requirements for Wage Employees	N/A	-	VCU/AD	See Finding Number 2018-077				
2018	102	2018-085	Improve Timeliness of the Commonwealth's Retirement Benefits System Reconciliation Process	N/A	-	VCU/AD	Resolved - Corrective action is completed				
2018	117	2018-101	Improve Compliance over Enrollment Reporting	Student Financial Assistance Programs Cluster	-	VCU/AD	Corrective action is ongoing	To ensure that unofficial withdrawal enrollment updates are reported accurately and timely to NSLDS, the Office of Financial Aid will perform manual enrollment updates to NSLDS for all students who have withdrawn without official notification during a term/semester. This step has been added to the existing Return of Title IV procedure and will begin implementation at the conclusion of the fall 2018 term/semester. To rectify the graduation status finding, the Office of Records and Registration is sending amended enrollment files to the National Student Clearinghouse (NSC) to update the NSLDS. The office has also added a supplementary enrollment report for graduates only to the transmission schedule provided to the NSC each semester. In addition, quality control reviews will be conducted in collaboration with staff from the Offices of Financial Aid and Records and Registration at the end of each	Processes was changed, but an error was discovered in the Banner process for a limited population of students.	Manual process is in place to correct the date errors on the limited population of students that are not handled properly in the Banner process.	Error identified has been corrected.

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action

semester to ensure timely and accurate reporting at both the campus and program levels.

2017	71	2017-051	Implement Newly Developed Policies over Information Technology Third-Party Service Providers	N/A	-	VCU/AD	Resolved - Corrective action is completed			
2016	66	2016-046	Improve Oversight of Information Technology Third-Party Service Providers	N/A	-	VCU/AD	Resolved - Corrective action is completed			

**Virginia Polytechnic Institute and State University**

2018	117	2018-101	Improve Compliance over Enrollment Reporting	N/A	-	VPISU/ID	Corrective action is ongoing	VPISU/ID has met with the National Student Clearinghouse and will begin providing a separate file to the Clearinghouse to ensure records are reported. The production of this file, testing with the National Student Clearinghouse, and creation of an auditing process will be completed.	The programs and processes were implemented in production, but it was not possible to retroactively correct FY 2019 data. Therefore, the APA could not test to determine if the correction was effectively implemented and said this comment would have to be continued into FY 2020.	The corrections made to the processes and procedures will be used to create the submission for Fall Semester of FY 2020 which will occur in February of 2020.	The corrections to the programs and processes could not be used to restate or correct data previously submitted for FY 2019 semesters. So the first submission where the new processes will be actually used will be for the submission for Fall Semester of FY 2020 in February 2020.
------	-----	----------	--	-----	---	----------	------------------------------	---	---	---	--

**Department of Accounts**

2018	68	2018-050	Review and Document Service Organization Control Reports of Third-Party Service Providers	N/A	-	DOA	Resolved - Corrective action is completed			
2018	95	2018-079	Ensure all Nonexempt Active Vendors in the Commonwealth's Accounting and Financial Reporting System have a Form W-9	N/A	-	DOA	Resolved - Corrective action is completed			
2017	101	2017-079	Ensure all Nonexempt Active Vendors in the Commonwealth's Accounting and Financial Reporting System Have a Form W-9	N/A	-	DOA	See Finding Number 2018-079			

**Department of Taxation**

2018	50	2018-031	Strengthen Access Controls	N/A	-	TAX	Resolved - Corrective action is completed			
2017	37	2017-018	Strengthen Access Controls	N/A	-	TAX	See Finding Number 2018-031			
2018	51	2018-032	Continue to Improve Service Account Management	N/A	-	TAX	Resolved - Corrective action is completed			
2017	38	2017-019	Improve Service Account Management	N/A	-	TAX	See Finding Number 2018-032			
2018	52	2018-033	Improve Controls over Workgroups	N/A	-	TAX	Resolved - Corrective action is completed			
2018	53	2018-034	Improve Effectiveness of the Access Termination Process	N/A	-	TAX	Resolved - Corrective action is completed			

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected			
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action	
2018	54	2018-035	Improve Controls over Role Access	N/A	-	TAX	Corrective action is ongoing	Before the next access certification in June 2019, Virginia Tax will complete a project that identifies combinations of access functions that create potential segregation-of-duty violations. We will communicate the results to management so that they can make and document an informed decision regarding whether to address the potential conflict in the access control process or rely on other compensating controls. Virginia Tax will also recommunicate to all supervisors that during the access request and recertification process they must approve only the access that constitutes least privilege for an employee's current need.	Corrective Action is ongoing.	Prior to the AR re-certification the team researched, reviewed, and documented resources and roles that were separation of duty conflicts. Team met with role owners concerning separation of duty conflicts and the concept of least privilege. Team documented the role owners justification and their acceptance for the responsibility for the separation of duty conflicts and least privilege for the resources and roles they required to perform their duties.	The AR Re-certification application reflects and documents the duty conflicts and least privilege and requires role owners to review conflicts and accept responsibility.	
2018	74	2018-056	Improve Disaster Recovery Planning Documentation	N/A	-	TAX	Corrective action is ongoing	General Services Manager to distribute email to preparers of COOP plan describing the APA comment and plan of action to address issues.	Corrective Action is ongoing.	General Services Manager has distributed email to preparers of COOP plan describing the APA comment and plan of action to address issues. Internal Audit Director discussed plan of action at next LT. General Services Manager distributed COOP to VDEM and Tax management by March 31, 2019 to hit VDEM due date. Business Impact Analysis was revised.	Due dates after April 31, 2019 have been pushed back 60 days to allow for a more complete and accurate product July 12, 2019, a meeting was held where the accuracy of this target date was confirmed.	
2017	39	2017-020	Address Uncorrelated Accounts	N/A	-	TAX	Resolved - Corrective Action is completed					
2017	40	2017-021	Improve Documentation over Financial Reporting System Security Functions and Features	N/A	-	TAX	Resolved - Corrective Action is completed					
2017	41	2017-022	Perform Annual Access Review	N/A	-	TAX	Resolved - Corrective action is completed					
<b>Department of the Treasury</b>												
2018	27	2018-010	Improve Accounting and Financial Reporting Control Environmental of Trust Accounting	N/A	-	TD	Corrective action is ongoing	With the recent addition of a Senior Management position in Trust Accounting, Treasury will place continued emphasis on succession planning, and make cross-training within the Trust Accounting Unit a key priority. Where possible, Treasury will focus on streamlining its accounting and reporting processes.	Because the budget authorizing the hiring of a senior management position for Trust Accounting was not approved until later in calendar 2018, Treasury was not able to hire this position until September of 2018 during the year-end reporting cycle.	Senior management position has been hired and is being trained on responsibilities and being cross-training on other Trust Accounting responsibilities.	No significant differences.	

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected			
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action	
2017	26	2017-008	Improve Accounting and Financial Reporting Control Environment of Trust Accounting	N/A	-	TD	See Finding Number 2018-010					
2016	21	2016-007	Maintain Adequate Staffing in Accounting and Reporting Functions	N/A	-	TD	See Finding Number 2017-008					
2018	28	2018-011	Improve Financial Reporting of Unclaimed Property Activity	N/A	-	TD	Corrective action is ongoing	The Unclaimed Property Division (UCP) will improve its procedures to ensure the financial statements are completed in accordance with the instructions provided by DOA, as well as Generally Accepted Accounting Principles.	The Unclaimed Property Division continued research to gain an understanding for the requirements and procedures to complete this new template for the second year.	Additional documentation, supporting schedules and procedures have been developed based on prior year experience to assist with the preparation for FY 2019, with a pre-submission audit scheduled.	Developed enhanced documentation and procedures based on experience and reporting deficiencies in prior years.	
2017	24	2017-007	Improve Financial Reporting of Unclaimed Property Activity	N/A	-	TD	See Finding Number 2018-011					
2018	29	2018-012	Document Risk Management Procedures and Improve Quality of Data Provided to Actuary	N/A	-	TD	Resolved - Corrective action is completed					
2018	60	2018-041	Improve Information System Access Controls	N/A	-	TD	Resolved - Corrective action is completed					
2017	45	2017-026	Improve Information System Access Controls	N/A	-	TD	See Finding Number 2018-041					
2017	49	2017-029	Improve Database Security	N/A	-	TD	Resolved - Corrective action is completed					
<b><u>Department of Behavioral Health and Developmental Services</u></b>												
2018	30	2018-013	Improve Controls over Financial Reporting	N/A	-	DBHDS	Resolved - Corrective action is completed					
2018	46	2018-027	Improve Application Security	N/A	-	DBHDS	Corrective action is ongoing	DBHDS will immediately move the central administrator to a team of existing application support administrators to provide better support and continuity of operations through cross training. Additional action plans will be developed and implemented by July 1, 2019.	Corrective Action is ongoing.	Generic application procedures have been developed. DBHDS Information Security is currently conducting a risk assessment of the application.	Resource constraints continue. Procedures have been developed. Risk Assessment is ongoing.	
2018	57	2018-038	Improve Access Controls over the Internal Accounting System	N/A	-	DBHDS	Corrective action is ongoing	DBHDS will improve access controls by October 1, 2019. This will include continuing to conduct security monitoring activities at all regions and facilities and ensuring they are sufficiently documented.	Corrective Action is ongoing.	DBHDS is using an application to ensure proper access controls.	Implementation of application.	

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
2018	58	2018-039	Develop and Implement Compliant Application Access Management Procedures	N/A	-	DBHDS	Corrective action is ongoing	DBHDS will work with its facilities to ensure their procedures match the Agency's existing Policy. This will be completed by July 1, 2019.	Corrective Action is ongoing.	DBHDS is using an application to ensure proper access controls.	Implementation of application.
2018	71	2018-053	Improve IT Contingency Management Program	N/A	-	DBHDS	Corrective action is ongoing	DBHDS is changing the infrastructure to a more cloud based architecture which will provide greater availability of resources. This change is based on approved cloud based funding. Continuity of Operations Plans and Disaster Recovery Plans are changing to support the new infrastructure and will be completed by October 1, 2019.	Infrastructure changes related to Executive Order 19.	DBHDS has started an IT COOP / DRP project with a projected completion date of April 1, 2020. This project will develop procedures, assign roles and responsibilities, and update the IT COOPs and DRPs ensuring they are consistent across the agency. DBHDS will ensure these IT COOPs and DRPs are tested annually. DBHDS is currently engaging Unisys on cost estimates for the COOP and DRPs for affected servers. In addition, part of the Contingency Management Program planning at DBHDS is the continued movement to Cloud Storage. DBHDS IT Security has identified the servers that need to be updated and the related costs were sent to VITA.	DBHDS is changing the infrastructure to a more cloud based architecture which will provide greater availability of resources. This change is based on approved cloud based funding. COOPs and DRPs are changing to support the new infrastructure and will be complete by April 1, 2020.
2017	86	2017-065	Improve IT Contingency Management Program	N/A	-	DBHDS	See Finding Number 2018-053				
2018	80	2018-064	Develop Baseline Configurations for Information Systems	N/A	-	DBHDS	Corrective action is ongoing	DBHDS has baseline configurations for hardware, and we are completing the baseline configurations for software requirements. This will be completed by October 1, 2019.	DBHDS was dependent on NG providing servers and software. NG had substantial delays in completing their tasks.	DBHDS has upgraded the operating system of 52 servers. DBHDS is developing baselines for the upgraded applications present on these servers. DBHDS plans to complete the installation of server software by March 31, 2018, which will establish and maintain security baseline configurations for our sensitive information systems. This software will ensure we meet the requirements of the Commonwealth's Security Standards. Servers, and software, have been configured. DBHDS has baseline configurations for hardware, and DBHDS is in the process of completing the baseline configurations for software requirements. An estimated completion date is October 1, 2019.	DBHDS has baseline configurations for hardware, and DBHDS is in the process of completing the baseline configurations for software requirements. An estimated completion date is October 1, 2019.
2017	73	2017-053	Develop Baseline Configurations for Information Systems	N/A	-	DBHDS	See Finding Number 2018-064				
2016	71	2016-051	Develop Baseline Configurations for Information Systems	N/A	-	DBHDS	See Finding Number 2017-053				

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
2015	14	2015-005	Develop Baseline Configurations for Information Systems	N/A	-	DBHDS	See Finding Number 2016-051				
2018	86	2018-070	Continue to Upgrade Unsupported Technology	N/A	-	DBHDS	Resolved - Corrective action is completed				
2017	80	2017-060	Continue to Upgrade Unsupported Technology	N/A	-	DBHDS	See Finding Number 2018-070				
2016	50	2016-034	Continue to Upgrade Unsupported Technology	N/A	-	DBHDS	See Finding Number 2017-060				
2015	61	2015-056	Upgrade Unsupported Technology	N/A	-	DBHDS	See Finding Number 2016-034				
2018	88	2018-072	Improve Controls over Payroll	N/A	-	DBHDS	Resolved - Corrective action is completed				
2017	92	2017-072	Improve Controls over Payroll	N/A	-	DBHDS	See Finding Number 2018-072				
2016	98	2016-076	Improve Controls over Payroll	N/A	-	DBHDS	See Finding Number 2017-072				
2015	92	2015-088	Improve Controls over Payroll	N/A	-	DBHDS	See Finding Number 2016-076				
2018	90	2018-073	Comply with Employment Eligibility Requirements	N/A	-	DBHDS	Corrective action is ongoing	DBHDS will ensure all facility Human Resources staff are trained on employment eligibility requirements, on how to fill out the I9, and on how to use E-verify. It should be noted that training was offered to staff in December 2018. Corrective actions will be completed by March 1, 2019.	The APA reviewed a new sample of facilities as part of their FY19 testing, training and other corrective actions were completed near the end of FY19, and errors were made in some instances.	Training has been completed and updated process put in place to ensure all HR staff that handle I9 functions are trained and stay up to date. HR staff attend I9 training offered by Feds as needed throughout year. This training is pushed out by DHRM when available.	No significant differences.
2018	91	2018-074	Comply with 1,508 Hour Rule for Wage Employees	N/A	-	DBHDS	Corrective action is ongoing	DBHDS will ensure all of its facility Human Resources offices track the 1,508 hour rule for wage employees. This has already been corrected at the facilities involved with the finding, and information will be sent to Human Resources staff at all facilities with reminders of the rule and how to track wage hours. This will be completed by March 1, 2019.	The FY19 APA testing noted one exception at Western State Hospital. The exception could have been prevented as controls worked appropriately, but a staffing decision was made to have an employee exceed their limit by a few hours. This is considered a performance issue and not a control issue by the agency.	Tracking handled by both HR, Fiscal and department heads to ensure that wage employees do not exceed the 1500 threshold.	No significant differences.
2018	92	2018-075	Improve Controls Surrounding At-Will Employees	N/A	-	DBHDS	Resolved - Corrective action is completed				
2018	96	2018-080	Improve Controls over the Purchasing Process	N/A	-	DBHDS	Corrective action is ongoing	The Fiscal Director at the applicable DBHDS facility will review the relevant CAPP Manual policies and procedures for the receipt of goods and services with	The APA reviewed a new sample of facilities as part of their FY19 testing and corrective actions were completed at the one facility noted with an exception in	Each of the corrective action items were implemented and tested through June 2019.	No significant differences.

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
								<p>applicable Accounts Payable personnel and backups. Expenditure voucher samples will be pulled once a month for the period January through June 2019 to monitor compliance with CAPP Manual regulations. Expenditure audits will also be conducted during the FY 2019 ARMICS Internal Controls Review and Testwork. In August 2018, Fiscal and Procurement staff at the facility discovered the exception noted and "self-corrected" to comply with a new procurement regulation issued under Procurement Information Memoranda 98-034 dated July 1, 2017. Prior to the corrective action, the facility was not compliant with Memoranda 98-034 because Fiscal Staff were not forwarding purchase orders for eVA exempt vendors for medical services and prescription drugs to Procurement personnel to enter into eVA. To ensure future compliance, Fiscal personnel will meet with Procurement personnel to review the requirements of Memoranda 98-34 and any subsequent updates. Medical Services and prescription drug expenditure samples will be pulled once a month for the period January through June 2019 to monitor compliance. Medical Services and Prescription Drug purchases will also be reviewed during the FY 2019 ARMICS Internal Controls Review and Testwork.</p>			the prior year.
2018	99	2018-083	Improve Controls over the Commonwealth's Retirement Benefits System	N/A	-	DBHDS	Corrective action is ongoing	<p>All facilities have the identical policy; however, it is not always being followed properly. DBHDS will work with its facilities to ensure all employees are trained on the procedures.</p>	<p>The APA found that policies and procedures did not cover all the aspects they wanted and that some reconciliations had not been done timely or completely. There was also an issue with deleting access to VNAV timely.</p>	<p>Policies and procedures have been standardized for DBHDS facilities and Central Office. The access issue has been corrected. A revised VNAV reconciliation policy/procedure was sent out to all DBHDS HR managers on October 25, 2017. All DBHDS facilities submitted their revised VNAV reconciliation procedures by December 14, 2017. Training on the VNAV reconciliation was held on December 14, 2017. The VNAV reconciliation will be added to the ARMICS work completed by all DBHDS</p>	<p>FY 2018 Payroll audits performed by APA and Internal Audit showed some VNAV Reconciliation deficiencies are still occurring at some facilities. While all DBHDS facilities now have policies and procedures in place, it appears they are not always being properly followed. DBHDS will work with its facilities to ensure all employees are trained on the procedures.</p>

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected			
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action	
										facilities and Central Office. Revised VNAV Reconciliation procedures have been received from all DBHDS facilities. These documents are being reviewed to ensure that they include all necessary steps in the reconciliation process. Update: FY 2018 Payroll audits performed by APA and Internal Audit showed some VNAV Reconciliation deficiencies are still occurring at some facilities. While all DBHDS facilities now have policies and procedures in place, it appears they are not always being properly followed. DBHDS will work with its facilities to ensure all employees are trained on the procedures.		
2017	98	2017-077	Improve Controls Over the Commonwealth's Retirement Benefits System	N/A	-	DBHDS	See Finding Number 2018-083					
2016	89	2016-068	Improve Controls over my VRS Navigator	N/A	-	DBHDS	See Finding Number 2017-077					
2015	85	2015-081	Improve Controls over the my VRS Navigator System	N/A	-	DBHDS	See Finding Number 2016-068					
2014	105	2014-063	Improve Controls Over VNAV	N/A	-	DBHDS	See Finding Number 2015-081					
<b>Department of Health</b>												
2018	45	2018-026	Improve Web Application Security	10.557	-	VDH	Corrective action is ongoing	The VDH technical team will work with VITA and OFHS program staff to implement or enhance security controls to mitigate the risks noted by APA.	Still in progress.	Reporting requirements currently being investigated. Audit Review Procedures to be developed and implemented based on this analysis. Estimated to be complete by July 31, 2019. Request has been made to VITA / Partnership to upgrade all web and applications servers to Windows 2016. Exception is on file for all database servers. Certification of hardware environment is expected by June 30, 2019. OIM staff will perform database and application installations by September 30, 2019. Vulnerability scans are conducted quarterly. Review and Remediation process is conducted based on results. Software vendor is engaged in providing specific remediation for specific items.	No differences.	
2018	54	2018-036	Improve Timely Removal of Critical System Access	N/A	-	VDH	Corrective action is ongoing	OHR and the process improvement project team implemented a new Staff Separation Process as of December 17, 2018. The process includes more timely notification of staff status changes, with reports to all	Still in progress.	OHR is in the process of reviewing the current procedures and implementing the necessary corrective actions to move toward compliance. OHR will evaluate and update policies and procedures, as necessary, to provide instruction for proper removal of staff that are separated or no longer need access. OHR	This finding was deemed by APA as ongoing as of June 30, 2019 as a result of it being a repeat finding for the FY2019 APA Audit.	

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
								system administrators to facilitate timely removal of account access.		will provide communication re: policies and procedures to agency business partners, and managers for initiating and assuring proper separation actions.	
2017	43	2017-024	Improve Timely Removal of Critical Access	N/A	-	VDH	See Finding Number 2018-036				
2016	34	2016-020	Improve Timely Removal of Critical Access	N/A	-	VDH	See Finding Number 2017-024				
2015	31	2015-026	Improve Access Management for Critical Systems	N/A	-	VDH	See Finding Number 2016-020				
2014	62	2014-038	Improve Access Management to Information Systems	N/A	-	VDH	See Finding Number 2015-026				
2018	56	2018-037	Perform Financial System Access Reviews	N/A	-	VDH	Corrective action is ongoing	The Office of Financial Management (OFM) and the Office of Information Management (OIM) will update the procedure to include a process for all departments and local offices to complete the access review before the deadline. Also, OFM and OIM will update the procedure to include follow up steps as necessary to prevent tardy reviews.	Still in progress.	OIM and OFM are working together on the procedure.	No differences.
2018	69	2018-051	Perform Review of Service Organization Control Reports for Third-Party Service Providers	10.557	-	VDH	Resolved - Corrective action is completed				
2018	73	2018-055	Improve Contingency Management Program	N/A	-	VDH	Corrective action is ongoing	VDH will develop a plan to conduct annual COOP tests and coordinate the tests between OIM and OEP. VDH will ensure the annual tests include IT components and involve the offices and districts with the agency. Additionally, VDH senior leadership will review, evaluate, and prioritize the recovery of IT systems in the COOP.	Still in progress.	Next scheduled exercise planned for 20 January 20, 2020. Focus of this exercise will be prioritization of IT system recovery. Meeting was scheduled for 9 July 2019 is now scheduled for Jan 2020 between OIM, OEP, OIA to discuss which IT system(s), Central Offices, and Health Districts will be included in planned exercise. VDH is in initial stages of integrating IT system with overall Agency COOP. Updates and revisions are being planned to coincide and reflect VA EO 41. Recommend reassigning this audit point to OEP (Emergency Preparedness) as the steward of the VDH COOP.	No differences.
2018	94	2018-078	Develop and Implement Policy for Monitoring Part-Time Employee Hours	N/A	-	VDH	Corrective action is ongoing	The Office of Financial Management (OFM) is now timely posting the monitoring reports and will continue to do so going forward. Additionally, OFM	Still in progress.	OFM is working on this procedure.	No differences.

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
								discussed the 1500 hour rule in October 2018 with the Business Managers and suggested additional monitoring methods such as using spreadsheets and internal accounting system reports. OFM will develop a procedure to notify supervisors when the report is available and to require supervisors to review the report.			
2018	111	2018-094	Comply with Federal Requirements over High-Risk Vendors	10.557	-	VDH	Corrective action is ongoing	The Division of Community Nutrition (DCN) will draft updated language for the Virginia Administrative Code to address the guidance provided on high risk vendors.	Still in progress.	Language has been drafted and submitted. No differences.	
2018	112	2018-095	Improve Controls over WIC Information System Access	10.557	-	VDH	Corrective action is ongoing	The IT Support Team within DCN will distribute the WIC Crossroads Access Report on a monthly basis (10th day of every month) with a five (5) day response period for the LHDs to review the report and denote the status of LHD staff with the Crossroads System. The responses will be recorded on an Excel spreadsheet by the 16th day of every month.	Still in progress.	The WIC Crossroads Access Report process has been implemented. As an additional measure of control, requests for new or changes to Crossroads user access must be reviewed and approved by the Nutrition Education Liaison. NOTE: This finding was deemed by APA as on-going as of June 30, 2019 as a result of it being a repeat finding for the FY2019 APA Audit VDH EPPIC concurs that supervisors did not submit certifications in a timely manner. However, regarding the access to EPPIC, it is an external system VDH does not own the system and is in the process of determining if the contract will be renewed.	No differences.
2018	113	2018-096	Retain Documentation of WIC Financial Eligibility	10.557	-	VDH	Resolved - Corrective action is completed				
2018	114	2018-097	Ensure Adequate Separation of Duties when Certifying WIC Participants	10.557	-	VDH	Corrective action is ongoing	OFHS will work with the local health departments to ensure the prescribed separation of duties logs are utilized when circumstances preclude multiple parties from being involved in eligibility determination and the issuance of benefits.	Still in progress.	Policy has been drafted for review by USDA to address this finding. Once approval is obtained a process will be developed to roll out the changes to the field.	No differences.

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
2018	115	2018-098	Comply with Virginia Administrative Code Requirements for Above-50-Percent Vendors	10.557	-	VDH	Corrective action is ongoing	VDH will draft updates to the Virginia Administrative Code to follow the federal regulations to review new applicants within the first 6 months of authorization to validate that they are not a 50 percent vendor.	Still in progress.	Language has been drafted and submitted.	No differences.
2018	116	2018-099	Develop Procedures to Ensure Price Limits Are Accurately Recorded	10.557	-	VDH	Corrective action is ongoing	The Division of Community Nutrition (DCN) will need to collaborate with our Crossroads MIS contractor, DXC, investigate this programming issue, determine the issue that was observed, and build controls. The problem has been reported to our MIS contractor. We (DCN) have discontinued the issuance of yogurt until this issue is addressed.	Still in progress.	DXC has been made aware of the issue and are researching.	No differences.

**Department of Medical Assistance Services**

2018	25	2018-009	Strengthen Controls over Year-End Accrual Reporting	N/A	-	DMAS	Corrective action is ongoing	In the time leading up to year-end financial reporting, DMAS experienced a loss of knowledgeable Fiscal staff. This resulted in the remaining skeletal staff completing both Federal and State reporting at the same time. Additionally, the Budget Division has been understaffed for several months. As a result, DMAS intends to increase staffing in the Fiscal and Budget Divisions to appropriate levels to allow for more extensive review of year-end reporting prior to submission. DMAS has already taken actions to improve staffing levels in the Fiscal Division. DMAS executive leadership has appointed an acting Fiscal Division Director. At the time of year-end reporting, the Fiscal Division Director was on extended leave, and an acting Division Director had not been appointed yet. Additionally, DMAS has created a new position in the Fiscal Division, the Fiscal Senior Advisor, to act as a back-up to the Division Director. These personnel actions will ensure that staff	Still working on the Corrective Action Work Plan and have not gone through another year end financial reporting process yet.	Budget division has developed a document titled "Accrual Process and Timeline". This document includes meeting with Fiscal in July to review current policies and methodology as well as an agreed upon timeline. It also entails three levels of review to include; Budget Operations Manager & Director, a consensus review with Fiscal and an executive level review by the CFO prior to submission to DOA. Fiscal division has updated year-end Fiscal Policies and Procedures Manual, Volume 14 – Year End and Accruals document to include coordination and review with the Budget Division no later than July, as well as, final executive level review by the CFO prior to submission to DOA.	No differences from previously reported CAWP
------	----	----------	---	-----	---	------	------------------------------	---	--	---	--

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
								are available to conduct an executive level review on year-end submissions. In addition, DMAS has hired an outside consultant to complete federal reporting work until new staff for the Federal Reporting Unit can be recruited. The outside consultant will also provide training to the new Federal Reporting staff. These actions will ensure that GL and State Reporting staff are not also tasked with federal reporting. The Budget and Fiscal Divisions will meet in early August to discuss and document the approach they are taking to estimate accruals. This early level-setting meeting will allow the divisions to mutually set a schedule and approach to accrual estimation and avoid a time-crunch in early September that can lead to errors.			
2018	34	2018-017	Continue Improving the Accounts Receivable Collection Process	Medicaid Cluster	-	DMAS	Corrective action is ongoing	The untimely processing of accounts receivable (AR) transactions is directly associated with the use of manual processes to set up AR transactions. The volume of cases in the AR area are greater than what current staffing levels in that area are able to handle manually. The Fiscal Division has taken action to increase staffing levels in the AR Unit, and will soon be implementing a new system that will allow for automation of some components of the AR process, that will decrease the amount of time required for each AR transactions. Workflow Process Improvement: The Program Integrity (PI) Division partnered with the Information Management (IM) Division to leverage Medicaid Enterprise Systems (MES) to meet their needs with case management and analytics. PI is introducing a new system that will serve as an analytical tool to manage cases. When FADS goes live, Fiscal will partner with PI to determine system enhancements that will allow for an interface between the	Directly associated with the use of manual processes to set up the accounts receivable transactions.	Increased staffing levels in the AR Unit. Developed a new process to compile documents and refer cases to the Office of the Attorney General -Division of Debt Collection to be in compliance with OAG's new policy.	Developing new processes to send proper documentation to OAG- Office of Debt Collection.

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
								new system and the AR system which will further automate the member receivable process. In the meantime, Fiscal has increased staffing with temporary resources to assist with member receivables. Provider Receivables: Fiscal continues to work on improving collections for provider receivables. Fiscal added two additional resources in provider receivable in the past 12 months. Member Receivables: Fiscal added an additional resource for the member (recipient) receivable collections and now have three resources working in this area. This area is still a very manual process until PI's system goes live. Fiscal plans to review methods that will efficiently track the receivables manually until then. Ultimately, the new system will interface with the AR system and help reduce the manual tasks.			
2017	107	2017-084	Improve the Accounts Receivable Collection	Medicaid	-	DMAS	See Finding Number 2018-017				
2016	103	2016-080	Continue Improving Accounts Receivable Collection Process	Medicaid Cluster	-	DMAS	See Finding Number 2017-084				
2018	59	2018-040	Remove Access to the Current Claims Processing System in a Timely Manner	Medicaid Cluster	-	DMAS	Corrective action is ongoing	OCS Access management team set up a new tracking, review, and suspend process in December 2018 to ensure timely removal of access to claims Processing System. OCS is working with HR, managers, and supervisors to have management directly notify OCS of exiting employees. HR has always notified OCS of employee terminations through the following standing operating procedures/processes: HR emails a weekly HR Infoshare - Staff Changes notification to all DMAS employees which includes OCS staff. This includes all employee terminations/separations. For immediate discharges/terminations, the HR Director or HR Benefits and Operations Manager emails directly OCS an "Advance Notice" email to alert OCS	OCS was not always notified of terminations.	A report view with tracking of exiting employees with status updates, date MMIS access was removed and analyst's comments was created in K2 to help access management team. The following was provided to CMS as evidence of CAP completion on May 22, 2019: Copy of new tracking, review process set up by OCS in Dec. 2018, with details of exiting employees starting from Dec. 2018 to May 22, 2019. Copy of the standing operating procedures/processes outlying the notification to OCS by HR Of employee terminations. Copy of the "Exit Clearance Automation Workflow process in K2", along with a copy of the instructions sent to DMAS workforce. Documentation (email, meeting minutes, etc.) of the notification to all DMAS workforce in January of the exit clearance workflow process being implemented. No exceptions were noted from since April 2019 during the review process.	OCS and HR implemented an Exit clearance workflow process to off-boarding process. OCS also starting performing their own reviews.

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
								immediately that access needs to be terminated. HR's off boarding process requires manager and supervisors of exiting employees to initiate the Exit Clearance Form. All relevant divisions have to sign off on the form as applicable including OCS. HR and IM have worked together to complete the Exit Clearance Automation workflow process in K2. This process was launched on January 11, 2019. Instructions and training video were sent to all DMAS workforce members on January 11, 2019. This will automate the exit clearance process which was a manual process before. The exit notice will flow to OCS and HR. At the Management Team meeting on January 14, 2019, all division managers and EMT were notified that the Exit Clearance workflow process was implemented and that all of their managers and supervisors were required to initiate a separating employee's exit clearance through the SharePoint application.			
2017	34	2017-016	Remove Access to the Current Claims Processing System in a Timely Manner	Medicaid Cluster	-	DMAS	See Finding Number 2018-040				
2018	97	2018-081	Ensure Employees Complete Required Conflict of Interest Training	Medicaid Cluster	-	DMAS	Corrective action is ongoing	The Human Resources Division (HR) includes a reference to completion of an annual Statement of Economic Interests (SOEI) on all job postings for positions of trust. HR has also added a reference on the job posting about the required Conflict of Interest Act (COI) Training. In addition, employment offer letters state that employees in positions of trust must complete a SOEI at hire and annually thereafter. HR has also added information in employment offer letters about the COI training requirement and their responsibilities. Before new hires who will hold positions of trust start employment, HR sends an email	The reason that this is ongoing is that each required filer has a different anniversary date of when to complete the training and it a manual process to track and enforce that the employees take the training every 2 years. The Agency Director granted permission for HR to require that all SOEI filers complete the COI training in January 2020 and annually thereafter. HR initially planned to send an email to the filers when the Ethics Counsel sends notification to complete the SOEI. However, the Ethics Counsel has not posted the 2020 training HR will notify all SOEI filers to complete the training when the 2020	HR continues to do the following with regard to Conflict of Interest Training: 1. References completion of an annual Statement of Economic Interests (SOEI) on all job postings for positions of trust 2. States in employment offer letters that employees in positions of trust must complete a SOEI at hire and annually thereafter 3. States in employment offer letters that COI training must be completed and the employee's responsibilities 4. Sends an email to the new hire's personal email address to inform them about the required COI training and that they will have to complete the training within the first two months of employment 5. Sent an email on January 7, 2019 as a reminder to everyone that the COI training must be completed every two years. This will be sent annually in January.	No differences.

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
								to their personal email addresses (since there is no COV account yet) to inform them that they have to complete the SOEI on or before the date of employment. HR includes information in the email about the required COI training and that they will have to complete the training within the first two months of employment. HR will follow-up on all new employees designated in positions of trust to ensure they complete the required COI training within two months of hire to ensure that they complete the training. HR has continued to work with the Ethics Council Coordinator regarding issues with the database and managing DMAS' information on positions of trust. HR also works with the Ethics Council Coordinator to answer questions that DMAS filers may have when they are completing a SOEI. In December 2018, HR performed the annual update to the Disclosure System and verified that the DMAS employees, associated positions, and contact information was correct in the system. On January 7, 2019, HR emailed all filers with notice that they are responsible for taking the COI training every two years.	training is available. The annual requirement in January will make it easier to ensure all SOEI filers complete the required training.	6. A reconciliation is performed quarterly between the VA Learning.	
2017	27	2017-009	Improve Collective Knowledge of Annual Accrual Reporting	N/A	-	DMAS	Resolved - Corrective action is completed				
2017	33	2017-015	Develop Processes to Facilitate the Controlling of Privileges in the Claims Processing System	Medicaid Cluster	-	DMAS	Resolved - Corrective action is completed				
2017	35	2017-017	Ensure Employees have Proper Access Roles within the Commonwealth's Procurement System	Medicaid Cluster	-	DMAS	Resolved - Corrective action is completed				
2017	66	2017-046	Review and Document Service Organization Control Reports of Third-Party Service Providers	Medicaid Cluster	-	DMAS	Resolved - Corrective action is completed				
2016	62	2016-043	Review and Document Service Organization Control Reports of Third-Party Service Providers	Medicaid Cluster	-	DMAS	See Finding Number 2017-046				

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
2018	35	2018-018	Improve the Billing Process	N/A	-	DSS	Corrective action is ongoing	Procedures have been put into place to submit the Medicaid bills on a timely basis. The write-up of these procedures is in progress and requirements entered in the Employee Work Profile for the position responsible.	Corrective Action is ongoing.	Procedures were written to have the monthly invoices processed within 5 days of receipt of the LASER reports and the quarterly reconciliation to be processed within 14 days of the completion of cost allocation.	No significant difference.
2018	44	2018-025	Improve IT Risk Management and Contingency Planning Program	TANF Cluster	-	DSS	Corrective action is ongoing	DSS will develop a plan to document the final five data classifications, three risk assessments, and two system security plans. Further, DSS will develop a plan to test the Continuity of Operations Plan annually through a tabletop exercise and connectivity test of IT resources.	Partial repeat in 2019 APA report.	The Department of Social Services, Information Security and Risk Management Division is in the process of reviewing candidates for the unfilled Risk Manager position. The Risk Manager's job duties will include updating data classification for sensitive systems, conducting and updating risk assessments, conducting and updating system security plans, and developing corrective action plans for outstanding risks.	Completed IT contingency planning program aspect of IT risk management point.
2018	61	2018-042	Remove Separated Employee's Access to Critical Systems in a Timely Manner	TANF Cluster	-	DSS	Corrective action is ongoing	DSS will revise the Separation and Transfer Checklist to add blank rows under the system name list for division specific access removal and non-SAMS systems. DSS will reinforce through security awareness training the Personnel Transaction Form and Separation Checklist procedures for Division Security Officer in a timely manner. DSS OD will send quarterly reminders to supervisors to complete the PTF, Separation Checklists, and transfer forms.	Full repeat in 2019 APA report.	Virginia Department of Social Services (DSS), Department of Organizational Development (OD) and Department of Information Security and Risk Management (ISRM) concur with the above management point. ISRM has met with Organizational Development to develop a process to notify ISRM when an employee's employment status is changing (i.e., termination or transfer). This will help ISRM ensure that access is removed when an employee leaves DSS or moves to a position that no longer requires a given system access. ISRM will use exception reports in SAMS (e.g., LDAP to Personnel Data Mismatch, Possible Employee Transfer) to identify users that may have separated or transferred, and will remove the users' systems access. ISRM has updated the documented standard operating procedure (SOP) for terminating systems access. The SOP now identifies the system access that is not managed in SAMS (e.g., EPPIC ECC) and the corresponding State employee user groups (e.g., the Division of Child Care & Early Childhood Development, Young Williams). This will help ISRM ensure access is removed for EPPIC ECC when a user separates from DSS. ISRM will perform annual access reviews for EPPIC ECC to ensure that a) user accounts belong to current DSS employees with a valid business need for access; and b) a user has only the least amount of access required to perform assigned job	No significant differences.

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
											functions. Further, Organizational Development will update the separation and transfer checklist to include Cardinal access removal, as well as any other systems not controlled by the central authentication system.
2018	72	2018-054	Develop Records Retention Requirements and Processes for Case Management System Electronic Records	TANF Cluster	-	DSS	Corrective action is ongoing	Change Request (CR435) developed for the records retention requirements. Design will begin by the 2nd Quarter 2019, An incremental methodology by Program AREA will be utilized for the development and implementation. The first program area will be completed by December 2019. (As of 2019, VACMS has not reached the 10 year requirement for the MA program).	Repeat in 2019 APA report.	The Virginia Department of Social Services, Division of Enterprise Systems has Change Request CR435: Records Purge and Retention tentatively on the schedule for November 2020 release and deployment. The business cites tentative due to IT leadership changes and the fact that agency priorities may cause adjustment to any and all scheduled changes.	No significant differences.
2018	75	2018-058	Continue Improving Database Security	TANF Cluster	-	DSS	Corrective action is ongoing	DSS Information Security and Risk Management will develop a plan to implement audit, logging, and monitoring security controls over databases in accordance with SEC501 requirements.	Repeat in 2019 APA report.	The Virginia Department of Social Services, Department of Information Systems and Department of Information Security and Risk Management are dedicating resources to implementing audit logging and monitoring over the databases.	No significant differences.
2017	51	2017-031	Improve Database Security for Financial Reporting System	N/A	-	DSS	See Finding Number 2018-058				
2017	52	2017-032	Continue Improving Database Security for Case Management System	Medicaid Cluster	-	DSS	See Finding Number 2018-058				
2016	32	2016-017	Improve Database Security	Medicaid Cluster	-	DSS	See Finding Number 2017-032				
2017	70	2017-050	Continue Improving Oversight of Third-Party Service Providers	Medicaid Cluster	-	DSS	Resolved - Corrective action is completed				
2016	63	2016-044	Improve Oversight of Third Party Service Providers	Medicaid Cluster	-	DSS	See Finding Number 2017-050				
2017	85	2017-064	Improve Policies, Procedures, and Plans for Backup and Restoration	Medicaid Cluster	-	DSS	Resolved - Corrective action is completed				
2016	76	2016-055	Improve Policies, Procedures, and Plans for Backup and Restoration	Medicaid Cluster	-	DSS	See Finding Number 2017-064				
2018	98	2018-082	Ensure Statement of Economic Interest Filers Complete Required Training	N/A	-	DSS	Corrective action is ongoing	DSS will revise written procedures to enhance management's ability to hold employees accountable. Revisions will include the following: updated the SOEI procedures to improve notification to new employees regarding the SOIE filing and training requirement on job	DSS employees in Positions of Trust were given incorrect guidance on the timeframe from completing the initial SOEI training. As a result, the employees thought they had more time to complete the training that the code required. DSS Board Members were inadvertently	DSS employees in Positions of Trust, who had not completed the training, were given the corrected instructions that the initial training should be completed within 2-months of hire. All identified employees have since completed the SOEI training. DSS Board Members were confirmed for the FY2020 cycle and will be added to the site during the enrollment FY2020 period.	The new corrective action resolved the discrepancies on when the SOEI training must be completed.

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
								<p>postings. Future postings and offer letters will include statements regarding the annual requirement to complete SOEI filing and complete the training upon hire and every 24-months thereafter, as well as, a notice that failure to complete the filing may result in a \$250 fine to the selected candidate or employee. A statement of Economic Interests filing and SOEI training every 24-months will be included in the Employee Work Profile for an employee in a position of trust. OD will notify the Commissioner when an employee in a position of trust fails to complete the financial disclosure and/or training by the required date. The Commissioner will take the appropriate action to ensure the employee completes the SOEI requirements.</p>	<p>excluded from the list of SOEI Filers submitted on the Council site.</p>		
2017	104	2017-082	Obtain and Retain Statement of Economic Interest Training Records	N/A	-	DSS	See Finding Number 2018-082				
2018	104	2018-087	Improve Controls over Income Verification for the Temporary Assistance for Needy Family Program	TANF Cluster	-	DSS	Corrective action is ongoing	<p>The Division of Benefit Programs currently has an active change request with the Division of Enterprise Systems to automate the IEVS process. The process is identified as mandatory in the policy manual, therefore there is no need to update the guidance. Additional monitoring of agency processes will be put in place until the change request implementing automation is put in place.</p>	<p>Corrective Action is ongoing. The change request for this process to be automated is scheduled for August 2020.</p>		No significant difference.
2018	105	2018-088	Update the Work Verification Plan for the Temporary Assistance for Needy Family Program	TANF Cluster	-	DSS	Corrective action is ongoing	<p>The Work Verification Plan has been updated and will soon be submitted to ACF for approval.</p>	<p>Corrective Action is ongoing. The Work Verification Plan has been updated and will soon be submitted to ACF for approval.</p>		No significant differences.
2018	106	2018-089	Improve Controls over Federal Performance Reporting	TANF Cluster	-	DSS	Corrective action is ongoing	<p>Findings meeting with Business Areas scheduled for January 24, 2019. Determine if VaCMS Change Request or Defect Tickets need to be developed. Based on the findings defects will be schedule in a 2019 VaCMS release. If Change Request (CR) required, documentation for CR will be</p>	<p>Corrective action is ongoing. Changes were needed for the TANF Federal Report thru CR 483 which was implemented in the July 2019 VaCMS Release.</p>		No significant difference.

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
								developed and the CR will be scheduled for a 2019 release.			
2018	107	2018-090	Obtain Federal Authorization before Deviating from Cash Management Requirements	TANF Cluster	-	DSS	Resolved - Corrective action is completed				
2018	108	2018-091	Improve Controls over Federal Reporting	SNAP Cluster	-	DSS	Corrective action is ongoing	Change Request (CR434) developed July 2018 to make changes to the FNS - 209 report. The changes will be included in the March 2019 release.	Corrective action is ongoing.	Changes were necessary for the FNS209 (SNAP Status Against Household Report) to enhance the functionality and provide user access to detailed data reports. This was implemented in the March 2019 release (CR 434).	No significant difference.
2018	109	2018-092	Improve Process and Controls over Subrecipient Monitoring	10.561, 93.558, 93.568, 93.778	-	DSS	Corrective action is ongoing	Organizational Development staff working with Deputy Commissioner to review, revise, create Department's new approach to subrecipient monitoring.	Corrective Action is ongoing.	DSS has hired a Subrecipient Monitoring Specialist who will monitor these Subrecipients.	No significant differences.
2018	110	2018-093	Ensure that Subrecipient Reviews Adhere to Monitoring Plan	10.561, 93.558, 93.568, 93.778	-	DSS	Corrective action is ongoing	Will be included in new Subrecipient monitoring plan.	Corrective Action is ongoing.	Finding 2017-032 was marked as FOIAE under §2.2-3705.2 of the Code of Virginia due to its sensitivity and description of security controls. Corrective action updates will be provided to the Auditor of Public Accounts under separate cover.	No significant differences.

**Department of Corrections**

2018	64	2018-045	Perform Annual Access Review of Information System	N/A	-	DOC/CA	Resolved - Corrective action is completed				
2018	101	2018-084	Document Retirement Benefits System Reconciliations	N/A	-	DOC/CA	Corrective action is ongoing	The Office of Human Resources within the Department of Corrections (DOC) has a systematic process for reconciling essential retirement data between the Human Resources Information System and the Virginia Retirement Benefits System. DOC's Human Resource procedure was revised to include the appropriate process for maintaining documentation of the reconciliations between the two systems. Subsequently, the enhanced procedures for reconciliation between the human resources system and the retirement benefits system was distributed to Human Resource (HR) Officers and HR support staff at the annual	This finding was recently issued a "repeat finding" by the APA. The Department of Corrections did not expect to see the finding being tested so soon and sent a request to the APA on November 13th, 2019 explaining its concern of not having sufficient time to resolve this finding. The Department requested the APA wait until the following year to test the material due in part to the vast size and complexity of the DOC and the fact that as in previous years, many corrective action plans need time to be refined, checked to ensure processes are working as expected, obtain complete buy-in from staff needed to perform certain	The Department felt it needed more detail and therefore created Desk Procedures. The Desk Procedure allows HR employees to complete the Snapshot in the exact same way every time so it remains consistent. This written procedure provides step-by-step instructions describing HOW TO PERFORM THIS ACTIVITY, including the necessity of maintaining documentation of the monthly reconciliation between the two systems. Like SOPs, the desk procedure is designed to be brief, specific, easy to read and easy to understand. The action steps are simple to follow and provides a systematic process for reconciling essential retirement data between the Human Resources Information System and the Virginia Retirement Benefits System. The enhanced procedures were distributed to: (1) Human Resource Officers (HROs) during the fall 2018 HRO Conference; (2)	No Significant Differences.

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
								conferences in the Fall of 2018. The updated procedure was also communicated to the Department's HR community during monthly staff meetings, outlined in a monthly HR newsletter, and distributed to HR staff by mass email. As the HR Office at Headquarters has reinforced the importance of thorough and timely reconciliations with Department HR staff, these actions will assist the Payroll Department in resolving credible compensation reconciliation in a timely manner. An internal HR procedure has been drafted that addresses how to perform and document reconciliations. This procedure will be finalized, approved by management, and shared with DOC staff by June 30, 2019. The Human Resources Director will generate a memo to the HROs with a copy to unit heads. The purpose of this memo will be to further emphasize the importance of clearing discrepancies prior to certifying the Virginia Retirement System snapshot.	tasks , and possibly re-evaluated before being considered "Completed". Based on the fact that the APA did not have its FY18 Exit Conference until December 3, 2019 and then began to audit issues from July 2018 thru June 2019, the DOC felt this particular finding did not have sufficient time for the corrective action process to be completed.	HR support staff during both conferences in 2018; (3) The HR Community (as a follow-up after the conferences) via email; (4) HROs monthly by our Benefits Analyst; and (5)The HR Community via our January 2019 newsletter. Additionally, the Department uses this written procedure for initial training for new HR team members and as a continuous training tool for existing HR employees. The HR Benefits Analyst has the duty of reviewing and updating the procedure each year to ensure it is relevant, current and accurate.	
2017	97	2017-076	Comply with 1,500 Hour Rule for Wage Employees	N/A	-	DOC/CA	Resolved - Corrective action is completed				
2017	105	2017-083	Improve Controls Over Building and Grounds Inventory at Fluvanna Correction Center for Women	N/A	-	DOC/CA	Resolved - Corrective action is completed				
<b>Virginia Alcoholic Beverage Control Authority</b>											
2018	64	2018-046	Improve Logical Access Controls for Users with Privileged Access	N/A	-	ABC	Corrective action is ongoing	There are multiple efforts underway to modernize our information system technology to comply with industry best practices. Additionally, ABC is in the process of drafting new security policies and procedures that will address the proper management of users with privileged access. While the technology modernization will span multiple fiscal years, ABC expects new security policies	Corrective Action is ongoing.	This corrective action remains on-going. ABC is in the process of rolling out an Identity Management System, which will ultimately be used to manage user access on a global scale. It is currently being rolled out for use with the new Financial Reporting System. Additionally, ABC has made significant progress updating information security policies and procedures since the transition to an authority. Related, Board approved, policies include a password management policy, risk management policy, and a	ABC Info Sec policies have been approved by the board and ABC is in the process of implementing them. ABC continues to use the Identity Management System for budget and financial systems, but it has not been implemented globally at this point. ABC intends to overhaul account management processes by developing procedures to implement new policies, specifically focusing on privileged access. These processes are tentatively scheduled to be completed by June 30, 2020.

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected			
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action	
								and procedures to be implemented by the end of FY19. ABC will update our progress, on a quarterly basis, with the Virginia Department of Accounts (DOA).		continuous monitoring/logging policy. Additionally, ABC is targeting completion of an overall access management and asset management policy by the end of September, 2019.		
2017	63	2017-042	Improve Database Security	N/A	-	ABC	Resolved - Corrective action is completed					
<b>Department of Motor Vehicles</b>												
2018	62	2018-043	Ensure Timely Notification of Terminations and Transfers	N/A	-	DMV	Corrective action is ongoing	DMV understands the need for a comprehensive set of controls for ensuring proper de-provisioning of accounts when transferring or terminating users and is taking the necessary steps to bring our current technical controls into alignment with Commonwealth security standards. We are presently involved in a project with VITA's Multi-Source Integrator to implement two Identity Access Management platforms that, when fully configured, will meet all our access control needs. Our expected go-live for the new platforms is early to mid-2019.	Corrective Action is ongoing.	Working with SAIC(VITA MSI Vendor) on the implementation of Sailpoint for Identity and Access Management. Contracted for a Business Process Review of the Access Management Process.	No significant differences.	
2018	81	2018-065	Improve Information Technology Change Management Program	N/A	-	DMV	Resolved - Corrective action is completed					
2017	74	2017-054	Improve Information Technology Change Management Program	N/A	-	DMV	See Finding Number 2018-065					
2017	23	2017-006	Improve Controls over Financial Reporting	N/A	-	DMV	Resolved - Corrective action is completed					
2016	16	2016-003	Improve Controls over Financial Reporting	N/A	-	DMV	See Finding Number 2017-006					
2017	89	2017-068	Continue Improving Application Security Controls	N/A	-	DMV	Resolved - Corrective action is completed					
2016	79	2016-058	Improve Application Security Controls	N/A	-	DMV	See Finding Number 2017-068					
2015	17	2015-008	Improve System Authentication Controls	N/A	-	DMV	See Finding Number 2016-058					
<b>Department of Transportation</b>												
2018	15	2018-001	Identify and Evaluate Changes to Previously Identified Component Units for Financial Reporting	N/A	-	VDOT	Resolved - Corrective action is completed					

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
2018	16	2018-002	Evaluate Invoices for Goods or Services Provided Across Multiple Fiscal Years	N/A	-	VDOT	Resolved - Corrective action is completed				
2018	17	2018-003	Improve Policies over Service Concession Arrangements	N/A	-	VDOT	Resolved - Corrective action is completed				
2017	19	2017-004	Improve Internal Controls over Financial Reporting of Service Concession Arrangements	N/A	-	VDOT	See Finding Number 2018-003				
2018	33	2018-016	Enhance Review of Accounts Receivable for Financial Reporting	N/A	-	VDOT	Corrective action is ongoing	Fiscal Division will initiate processes to identify and report new and existing debt issued on behalf of others in which agreements to repay debt service are involved. Fiscal Division will continue to employ detailed review procedures on the Accounts Receivable submission and will add emphasis on the review of the long term debt column.	Correct Action is ongoing.	Fiscal Division worked internally to identify and report on accounts receivable related to any debt issued on behalf of an entity. A meeting with DOA will be scheduled for discussion and concurrence in early July. We have also updated our AR checklist to ensure that we place loan receivables in the long term AR instead of short term AR.	VDOT met internally to discuss corrective action on all AR related items.
2018	37	2018-020	Improve Financial Reporting of Infrastructure Assets with Proactive Policies and Procedures	N/A	-	VDOT	Corrective action is ongoing	Fiscal Division will strengthen current infrastructure capitalization procedures to incorporate the areas identified by the APA, including development of detailed desk procedures, and update them annually. Fiscal Division will review current processes for identification of reportable infrastructure and labelling and employ additional controls to ensure consistency and accuracy.	Corrective Action is ongoing.	Procedures in Progress.	Procedures in Review Stage.
2018	93	2018-076	Continue to Strengthen Internal Controls over the Employee Separation Process	N/A	-	VDOT	Resolved - Corrective action is completed				
2017	91	2017-071	Complete Separating Employee Checklists Timely	N/A	-	VDOT	See Finding Number 2018-076				
<b>State Corporation Commission</b>											
2014	56	2014-033	Improve Information Security Program	N/A	-	SCC	Corrective action is ongoing	The Commission will dedicate resources to improve the information security program, and will develop a plan to draft and implement the specific policies and procedures noted in the APA findings in accordance with the SEC501 standard. That plan will also address development of a gap analysis between the current information security program and the SEC501 standard.	Corrective Action is ongoing.	A repeatable process has been implemented to improve the ability to draft and approval process for standards. This has allowed for two policies to be completed within a compressed timeframe. Continued progress is being made to complete policies with the intent to meet the end of year goal. The resource leading this effort is out on extended FMLA leave so the 'Revised Estimated Completion Date' may need to be updated in the future.	No significant differences.

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action

**Virginia Lottery**

2018	43	2018-024	Improve Application and Database Controls over the Enterprise Resource Planning System	N/A	-	VAL	Resolved - Corrective action is completed				
2017	56	2017-036	Improve Application and Database Controls over the Enterprise Resource Planning System	N/A	-	VAL	See Finding Number 2018-024				
2016	25	2016-010	Improve Application and Database Controls over the Dynamics AX Financial System	N/A	-	VAL	See Finding Number 2017-036				
2018	82	2018-066	Improve Server Operating System Security	N/A	-	VAL	Corrective action is ongoing	Implementation of improved server security will be completed by June 30, 2019.	While significant progress was made, the APA noted a few additional tasks that should be completed for improved security.	The additional items were completed and implemented on September 12, 2019.	Additional security improvements were noted as needed by the auditors during the FY2019 review. These were completed before the auditors completed their audit, but after the audit period for which the report was issued.

**FEDERAL AWARD FINDINGS**

**U. S. Department of Agriculture**

2018	118	2018-026	Improve Web Application Security <sup>(1)</sup>	10.557	-	VDH	Corrective action is ongoing	The VDH technical team will work with VITA and OFHS program staff to implement or enhance security controls to mitigate the risks noted by APA.	Still in process.	Reporting requirements currently being investigated. Audit Review Procedures to be developed and implemented based on this analysis. Estimated to be complete by July 31, 2019. Request has been made to VITA / Partnership to upgrade all web and applications servers to Windows 2016. Exception is on file for all database servers. Certification of hardware environment is expected by June 30, 2019. OIM staff will perform database and application installations by September 30, 2019. Vulnerability scans are conducted quarterly. Review and Remediation process is conducted based on results. Software vendor is engaged in providing specific remediation for specific items.	No differences.
2018	118	2018-051	Perform Review of Service Organization Control Reports for Third-Party Service Providers <sup>(1)</sup>	10.557	-	VDH	Resolved - Corrective action is completed				
2018	118	2018-091	Improve Controls over Federal Reporting <sup>(1)</sup>	SNAP Cluster	-	DSS	Corrective action is ongoing	Change Request (CR434) developed July 2018 to make changes to the FNS - 209 report. The changes will be included in the March 2019 release.	Corrective action is ongoing.	Changes were necessary for the FNS209 (SNAP Status Against Household Report) to enhance the functionality and provide user access to detailed data reports. This was implemented in the March 2019 release (CR 434).	No significant difference.

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
2018	118	2018-094	Comply with Federal Requirement over High-Risk Vendors <sup>(1)</sup>	10.557	-	VDH	Corrective action is ongoing	The Division of Community Nutrition (DCN) will draft updated language for the Virginia Administrative Code to address the guidance provided on high risk vendors.	Still in progress.	Language has been drafted and submitted.	No differences.
2018	118	2018-095	Improve Controls over WIC Information System Access <sup>(1)</sup>	10.557	-	VDH	Corrective action is ongoing	The IT Support Team within DCN will distribute the WIC Crossroads Access Report on a monthly basis (10th day of every month) with a five (5) day response period for the LHDs to review the report and denote the status of LHD staff with the Crossroads System. The responses will be recorded on an Excel spreadsheet by the 16th day of every month.	Still in progress.	The WIC Crossroads Access Report process has been implemented. As an additional measure of control, requests for new or changes to Crossroads user access must be reviewed and approved by the Nutrition Education Liaison. NOTE: This finding was deemed by APA as on-going as of June 30, 2019 as a result of it being a repeat finding for the FY2019 APA Audit VDH EPP1 concurs that supervisors did not submit certifications in a timely manner. However, regarding the access to EPPIC, it is an external system VDH does not own the system and is in the process of determining if the contract will be renewed.	No differences.
2018	118	2018-096	Retain Documentation of WIC Financial Eligibility <sup>(1)</sup>	10.557	-	VDH	Resolved - Corrective action is completed				
2018	118	2018-097	Ensure Adequate Separation of Duties when Certifying WIC Participants <sup>(1)</sup>	10.557	-	VDH	Corrective action is ongoing	OFHS will work with the local health departments to ensure the prescribed separation of duties logs are utilized when circumstances preclude multiple parties from being involved in eligibility determination and the issuance of benefits.	Still in progress.	Policy has been drafted for review by USDA to address this finding. Once approval is obtained a process will be developed to roll out the changes to the field.	No differences.
2018	118	2018-098	Comply with Virginia Administrative Code Requirements for Above-50-Percent Vendors <sup>(1)</sup>	10.557	-	VDH	Corrective action is ongoing	VDH will draft updates to the Virginia Administrative Code to follow the federal regulations to review new applicants within the first 6 months of authorization to validate that they are not a 50 percent vendor.	Still in progress.	Language has been drafted and submitted.	No differences.
2018	118	2018-099	Develop Procedures to Ensure Price Limits Are Accurately Recorded <sup>(1)</sup>	10.557	-	VDH	Corrective action is ongoing	The Division of Community Nutrition (DCN) will need to collaborate with our Crossroads MIS contractor, DXC, investigate this programming issue, determine the issue that was observed, and build controls. The problem has been reported the problem to our MIS contractor. We (DCN) have	Still in progress.	DXC has been made aware of the issue and are researching.	No differences.

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
2018	119	2018-100	Ensure Timely Subrecipient Monitoring <sup>(1)</sup>	10.557	-	VDH	Resolved - Corrective action is completed				

**U. S. Department of Commerce**

2017	113	2017-089	Improve Controls over Federal Reporting	Economic Development Cluster	-	VSBA	Corrective action is ongoing	Financing Authority should implement policies and procedures, to include a documented review process, over the reporting process to ensure accurate reporting of RLF information to EDA and retain all support for material amounts reported.	After consultation with APA, APA has determined that it prefers to leave the audit finding open in order to allow VSBA to file additional semi-annual reports and thereby accumulate additional report history which can be audited by APA at a later date.	Detailed desk procedures for the preparation of the semi-annual ED209 report, which was the subject of this audit finding, were drafted in April 2019 and finalized in July 2019. These procedures are currently in use.	No significant differences.
------	-----	----------	---	------------------------------	---	------	------------------------------	---	---	--	-----------------------------

**U. S. Department of Defense**

2017	114	2017-090	Strengthen Internal Controls over Federal Awards	12.401	-	DMA	Corrective action is ongoing	Properly classify all expenses to the correct CFDA number. Update policies and procedures to address how DMA allocates costs by program, project, or facility. Maintain a comprehensive master listing of all term contracts. Conduct a data call for all subordinate procurement departments to identify current term contracts, ending dates, renewal dates etc... Develop and enforce an SOP that captures all term contracts and post them to a common location.	It took a lot longer to get guidance on using eVA as the central repository for contracts than we had planned.	The data has been collected and policies written and being staffed internally.	We had to adjust our policies and procedures based on continuing guidance from DGS.
2017	116	2017-091	Comply with Statewide and Agency Procurement Policies and Procedures	12.401	-	DMA	Corrective action is ongoing	Obtain date stamps for all offices that receive bids/proposals and other procurement documents instead of hand writing date/time of receipt. Establish a system to ensure copies of bids are posted in a public area.	Corrective Action is ongoing.	Guidance was issued and has been written into draft policy.	We had to adjust our policies and procedures based on continuing guidance from DGS.

**U. S. Department of Education**

2018	120	2018-101	Improve Compliance over Enrollment Reporting	Student Financial Assistance Programs Cluster	-	CVCC	Resolved - Corrective action is completed				
------	-----	----------	--	---	---	------	---	--	--	--	--

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
						GMU	Corrective action is ongoing	Submit the first summer enrollment file within the first 30 days of the term, send the summer subsequent date within the first 45 days of the first file, and submit the last transmission no more than five days before the end of the term. Policies and procedures updated to reflect this change on January 31, 2019. Allocate more resources through cross training of staff to monitor the application of the "graduated" status to the National Student Loan Clearinghouse records following the submission of degree files. Select a sample of students who have had program changes. Review and update procedures used to update student records when processing change of program requests. Schedule regular monthly meetings between the Office of the Registrar and the Office of Student Financial Aid to review areas of weakness and ensure consistent reporting. Review and seek external guidance on dates to use for program level changes and other enrollment reporting challenges.	The finding was issued in early calendar 2019. The changes needed to correct the finding had to be implemented over the summer semester. As a result, this corrective action had not been completed as of June 30, 2019.	As of June 30, 2019, the first summer files had been submitted to NSLDS. As of June 30, 2019, the policy and initial "Grad Only" files had been sent.	No significant differences.
						JMU	Resolved - Corrective action is completed				
						NSU	Corrective action is ongoing	NSU Financial Aid Office personnel will work with the Registrar to ensure timely and accurate reporting of enrollment verification records as well as error batches from the National Clearinghouse. The following internal control procedures will be implemented to ensure compliance. An enrollment status code of 'withdrawal' will be implemented to capture students who unofficially withdraw during the 10-week and students who final grading periods resulted in all "F" grades. Reports will be generated to capture students who fail to return from each semester. All batches uploaded to the National Clearinghouse will be reviewed	Implementation of the plan was complete. Actions are ongoing through September 30th for sampling and monitoring to ensure compliance.	The Financial Aid Office has conducted a random sampling of students who withdrew from the University (officially and unofficially), graduated and who did not return from fall 2018 to spring 2019 to ensure that student enrollment verification status and dates matches in both the National Clearinghouse and on the National Student Loan Database System (NSLDS). In addition, both the Financial Aid and Registrar's Offices received submissions and errors emails from the Clearinghouse. NSU complies with the reporting timeline administered by the Clearinghouse. The ARMICS coordinator in the University's Controllors Office also receives notifications when a file is uploaded to the NSLDS. Financial aid concluding sampling of students who withdraw from the University. Designated staff members will continue the efforts of monitoring student enrollment verification data between NSU	Coordination between Financial Aid personnel and Registrar Office to included having designated staff monitor the enrollment verification data between the NSU submission, the Clearinghouse and NSLDS. In addition, the Registrar has created a unofficial withdrawal status code in Colleague to capture students who unofficially withdraws from the University. The Financial Aid Office conducted a 1-year random sample of students who withdrew (officially and unofficially) and who failed to return to the University fall 2018 to spring 2019 and verified that data submitted to the National Clearinghouse was linked to NSLDS. Our self-compliance evaluation process is available for review.

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
								to ensure that they are accepted and free of errors. The Registrar Office will notify Financial Aid personnel of all batches sent to the National Clearinghouse during the 30-day process, 10-week and final grading periods, and between semesters breaks for verifying records in NSLDS.		submissions and the Clearinghouse and NSLDS.	
						NVCC	Corrective action is ongoing	NVCC has been working with the VCCS to ensure that the data extract used for enrollment reporting is correct. The Registrar's department will continue to educate faculty and staff on correctly entering enrollment data and class dates to ensure accurate enrollment reporting. Obtain clarification from Department of Education on program effective date and NSLDS reporting processes to ensure compliance.	Corrective Action is ongoing.	Continues to use a quality control workgroup and review process.	None.
						ODU	Corrective action is ongoing	ODU is working with our ERP vendor to determine the cause of the reporting discrepancies and to update their reporting logic within Banner.	Delay in Ellucian completing all necessary corrections to the NSLDS reporting software.	Ellucian has provided one update that corrected 95% of the reporting issues and that has been tested and moved into our live environment and is being used for reporting.	None
						PDCCC	Corrective action is ongoing	PDCCC management has implemented a quality control review process and workgroup. The Registrar, Financial Aid Coordinator, Dean of Student Affairs, and Return of Aid Processor workgroup will perform the following functions as noted on the calendar: review the NSLDS Roster, disseminate the NSLDS Reporting Manual to the QCR members, increase subsequent reporting to NSC, collaborate on the R2T4 report monthly, and review the graduation file. All corrective actions have been implemented with the exception of the March NSC training session in March 2019.	Corrective Action is ongoing.	Continues to use a quality control workgroup and review process.	None.
						RU	Corrective action is ongoing	The Registrar's Office immediately begun using the	Corrective Action is ongoing.	Internal validation is still be conducted. This item will not be marked complete	No significant differences.

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
								<p>conferral date for all students who are not enrolled in the term in which they graduate as standard practice. However, internal validation has not been conducted due to the timing of the availability of NSLDS data. This item will not be marked complete until validation has occurred. In addition, the Registrar's Office is working with Financial Aid to determine the best policy and procedure to ensure effective dates are not overridden in NSLDS due to submission batch data.</p>		<p>until validation has occurred. In addition, the Registrar's Office is still working with Financial Aid to determine the best policy and procedure to ensure effective dates are not overridden in NSLDS due to submission batch data.</p>	
						TCC	Corrective action is ongoing	<p>Inaccurate enrollment reporting was mostly found with data for students in the fall 2017 semester. In May 2018, The VCCS successfully implemented an updated file extract addressing students who have unofficially withdrawn as well as improvements with graduation reporting. The College submits an enrollment file to the NSC approximately every 21 days throughout a given semester, and extending beyond the semester not more than 25 days. The College also altered the timeline and order for graduation reporting, which went into effect in August 2018. Both of these changes have resolved the issues stated in the finding. The College will continue to diligently review the Enrollment Error reports and SSCR reports, as well as completing any necessary error resolution in a timely manner. The College will also ensure graduation information is reported timely and completely; with attention to any student reported by the NSC as not having had a graduation row applied to the record.</p>	Corrective Action is ongoing.	Continues to use a quality control workgroup and review process.	None.
						UVA/AD	Resolved - Corrective action is completed				

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
						VCU/AD	Corrective action is ongoing	To ensure that unofficial withdrawal enrollment updates are reported accurately and timely to NSLDS, the Office of Financial Aid will perform manual enrollment updates to NSLDS for all students who have withdrawn without official notification during a term/semester. This step has been added to the existing Return of Title IV procedure and will begin implementation at the conclusion of the fall 2018 term/semester. To rectify the graduation status finding, the Office of Records and Registration is sending amended enrollment files to the National Student Clearinghouse (NSC) to update the NSLDS. The office has also added a supplementary enrollment report for graduates only to the transmission schedule provided to the NSC each semester. In addition, quality control reviews will be conducted in collaboration with staff from the Offices of Financial Aid and Records and Registration at the end of each semester to ensure timely and accurate reporting at both the campus and program levels.	Processes was changed, but an error was discovered in the Banner process for a limited population of students.	Manual process is in place to correct the date errors on the limited population of students that are not handled properly in the Banner process.	Error identified has been corrected.
						VPISU/ID	Corrective action is ongoing	VPISU/ID has met with the National Student Clearinghouse and will begin providing a separate file to the Clearinghouse to ensure records are reported. The production of this file, testing with the National Student Clearinghouse, and creation of an auditing process will be completed.	The programs and processes were implemented in production, but it was not possible to retroactively correct FY 2019 data. Therefore, the APA could not test to determine if the correction was effectively implemented and said this comment would have to be continued into FY 2020.	The corrections made to the processes and procedures will be used to create the submission for Fall Semester of FY 2020 which will occur in February of 2020.	The corrections to the programs and processes could not be used to restate or correct data previously submitted for FY 2019 semesters. So the first submission where the new processes will be actually used will be for the submission for Fall Semester of FY 2020 in February 2020.
						VSU	Corrective action is ongoing	Generate report to capture students who fail to return from a given semester or term to ensure that the enrollment status for these students are reported accurately. Review all batches uploaded to the NSLDS to ensure that batches are accepted without errors,	University was in progress of implementing the CAW.	Reports have been generated to capture students who fail to return from a given semester or term to ensure their enrollment status is reported accurately and timely. In addition, all batches uploaded to NSLDS are being reviewed to ensure they are accepted without errors. Also, internal quality control reviews are being documented to ensure timely and	Initial corrective action implemented and appears to be working effectively.

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
								and/or correct errors that are reported. Each Semester, quality control reviews will be conducted in collaboration with staff from the Financial Aid Office to ensure timely and accurate reporting.		accurate reporting.	
2015	103	2015-098	Improve Compliance Over Enrollment Reporting	Student Financial Assistance Programs Cluster	-	CVCC NSU PDCCC	See Finding Number 2018-101 See Finding Number 2018-101 See Finding Number 2018-101				
2012	57	2012-046	Improve Reporting to National Student Loan Data System	Student Financial Assistance Programs	-	CVCC	See Finding Number 2014-089				
2018	123	2018-102	Properly Process Return of Title IV Calculations	Student Financial Assistance Programs Cluster	-	GMU	Resolved - Corrective action is completed				
						NSU	Corrective action is ongoing	NSU Financial Aid Office will amend its Return of Title IV Funds policy to include the following controls. Upon receipt of the 10-week and final grading reports from the Registrar's Office, notifications will be sent to students who receive all F grades. Students will be given five business days from the date of the letter and/email to respond. Once the letters/emails are sent, the Financial Aid staff will proceed with performing return of funds calculations, adjustments in aid, notification to Student Accounts and notification to students of revisions in their award. Financial Aid staff will reinstate aid upon receipt of written notification from students and professors that solidifies that the student earned the grades received by class attendance, tests and examinations and/or any assigned requirements. This process will eliminate performing return of funds calculations after receipt of notification from students and/or professors as well as during timeframes of institutional closure.	Implementation of the plan was complete. Actions are ongoing through September 30th for monitoring to ensure compliance.	The Financial Aid Office has followed the outlined process for 10-week and final grading reports from the Registrar's Office for both fall 2018 and spring 2019 semester. Copies of the 10-week and final grading reports will continue to be monitored to ensure that unofficial withdrawal are processed in compliance with federal guidelines. The Financial Aid Office will continue to monitor students who withdrawal (officially and unofficially) between data reported between the NSU's Student information System, the National Clearinghouse and NSLDS is being reported accurately.	The Return to Title IV Funds policy was amended and monitoring of the of the 10-week and final grading reports will continue to ensure compliance with federal guidelines. In addition, the Financial Aid Office sends unofficial notifications and process return of funds within 3-5 business days from receipt of the roster from the Registrar's Office. Our self-compliance evaluation process is available for review.
						ODU	Resolved - Corrective action is completed				

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
2018	124	2018-103	Improve Notification of Awards to Students	Student Financial Assistance Programs Cluster	-	JMU	Resolved - Corrective action is completed				
						NSU	Corrective action is ongoing	Effective immediately, the Financial Aid Office has established communication management (CM) codes for all documents that are sent to students via hard copy and email to assist in the process and to store batches in a history file. The revised processes will update the student's communication log and store the date the notification was sent to the student.	Implementation of the plan was complete. Actions are on-going through September 30th for monitoring to ensure compliance.	Financial Aid's implementation of the "Process Handler" component of the Colleague Student Information System has provided for a systematic approach of sending email communications to students. The 14-day loan cancellation emails are sent to all Direct Student Loans borrowers (federal subsidized, unsubsidized, graduate PLUS and PLUS) after each loan disbursement. The Financial Aid has maintained copies of the weekly 14-day loan cancellation notification email listing for a period of one year after the audit finding. The Financial Aid Office will continue to utilize the "Process Handler" feature to ensure that 14-day cancellation notifications are email to all Direct Student Loans borrowers.	Communication management codes were established to assist in the process and storing batches in a history file. Our self-compliance evaluation process is available for review.
2018	126	2018-104	Improve Reporting to the Common Origination and Disbursement System	Student Financial Assistance Programs Cluster	-	JMU	Resolved - Corrective action is completed				
						VSU	Corrective action is ongoing	Staff will no longer make adjustments directly on COD without the approval of Director or Associate Director. Improve documentation with software defects that will include a description of the issue requiring the manual update, corresponding date, and the ID of the impacted student.	University was in progress of implementing the CAW.	Staff are no longer making adjustments directly on COD without the approval of Director or Associate Director. Communications have been made to ensure sufficient documentation is maintained in the event of software defects.	Initial corrective action implemented and appears to be working effectively.
2018	127	2018-105	Promptly Return Unclaimed Aid to the Department of Education	Student Financial Assistance Programs Cluster	-	JMU	Resolved - Corrective action is completed				
2018	128	2018-106	Establish and Implement Policies and Procedures over Federal Reporting	84.419	-	DOE/COO	Resolved - Corrective action is completed				
2018	129	2018-107	Confirm that Subrecipients are not Suspended or Debarred	84.419	-	DOE/COO	Resolved - Corrective action is completed				
2016	106	2016-082	Continue to Improve IT Governance	84.126	-	DARS	Resolved - Corrective action is				

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
2015	105	2015-099	Perform and Document Monthly Reconciliations of Direct Loans	Student Financial Assistance Programs Cluster	-	CVCC	Resolved - Corrective action is completed				

**U. S. Department of Health and Human Services**

2018	118	2018-017	Continue Improving the Accounts Receivable Collection Process <sup>(3)</sup>	Medicaid Cluster	-	DMAS	Corrective action is ongoing	The untimely processing of accounts receivable (AR) transactions is directly associated with the use of manual processes to set up AR transactions. The volume of cases in the AR area are greater than what current staffing levels in that area are able to handle manually. The Fiscal Division has taken action to increase staffing levels in the AR Unit, and will soon be implementing a new system that will allow for automation of some components of the AR process, that will decrease the amount of time required for each AR transactions. Workflow Process Improvement: The Program Integrity (PI) Division partnered with the Information Management (IM) Division to leverage Medicaid Enterprise Systems (MES) to meet their needs with case management and analytics. PI is introducing a new system that will serve as an analytical tool to manage cases. When FADS goes live, Fiscal will partner with PI to determine system enhancements that will allow for an interface between the new system and the AR system which will further automate the member receivable process. In the meantime, Fiscal has increased staffing with temporary resources to assist with member receivables. Provider Receivables: Fiscal continues to work on improving collections for provider receivables. Fiscal added two additional resources in provider receivable in the past 12 months. Member Receivables: Fiscal added an additional resource for the	Directly associated with the use of manual processes to set up the accounts receivable transactions.	Increased staffing levels in the AR Unit. Developed a new process to compile documents and refer cases to the Office of the Attorney General -Division of Debt Collection to be in compliance with OAG's new policy.	Developing new processes to send proper documentation to OAG- Office of Debt Collection.
------	-----	----------	--	------------------	---	------	------------------------------	--	--	--	--

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
								member (recipient) receivable collections and now have three resources working in this area. This area is still a very manual process until PI's system goes live. Fiscal plans to review methods that will efficiently track the receivables manually until then. Ultimately, the new system will interface with the AR system and help reduce the manual tasks.			
2017	107	2017-084	Improve the Accounts Receivable Collection Process	Medicaid Cluster	-	DMAS	See Finding Number 2018-017				
2016	103	2016-080	Continue Improving Accounts Receivable Collection Process	Medicaid Cluster	-	DMAS	See Finding Number 2017-084				
2018	118	2018-025	Improve IT Risk Management and Contingency Planning Program <sup>(1)</sup>	TANF Cluster	-	DSS	Corrective action is ongoing	DSS will develop a plan to document the final five data classifications, three risk assessments, and two system security plans. Further, DSS will develop a plan to test the Continuity of Operations Plan annually through a tabletop exercise and connectivity test of IT resources.	Partial repeat in 2019 APA report.	The Department of Social Services, Information Security and Risk Management Division is in the process of reviewing candidates for the unfilled Risk Manager position. The Risk Manager's job duties will include updating data classification for sensitive systems, conducting and updating risk assessments, conducting and updating system security plans, and developing corrective action plans for outstanding risks.	Completed IT contingency planning program aspect of IT risk management point.
2018	118	2018-040	Remove Access to the Claims Processing System in a Timely Manner <sup>(1)</sup>	Medicaid Cluster	-	DMAS	Corrective action is ongoing	OCS Access management team set up a new tracking, review, and suspend process in December 2018 to ensure timely removal of access to claims Processing System. OCS is working with HR, managers, and supervisors to have management directly notify OCS of exiting employees. HR has always notified OCS of employee terminations through the following standing operating procedures/processes: HR emails a weekly HR Infoshare - Staff Changes notification to all DMAS employees which includes OCS staff. This includes all employee terminations/separations. For immediate discharges/terminations, the HR Director or HR Benefits and	OCS was not always notified of terminations.	HR continues to do the following with regard to Conflict of Interest Training: References completion of an annual Statement of Economic Interests (SOEI) on all job postings for positions of trust States in employment offer letters that employees in positions of trust must complete a SOEI at hire and annually thereafter. States in employment offer letters that COI training must be completed and the employee's responsibilities. Sends an email to the new hire's personal email address to inform them about the required COI training and that they will have to complete the training within the first two months of employment. Sent an email on January 7, 2019 as a reminder to everyone that the COI training must be completed every two years. This will be sent annually in January. A reconciliation is performed quarterly between the VA Learning Center report of employees who have taken the COI training, and the PMIS	OCS and HR implemented an Exit clearance workflow process to off-boarding process. OCS also starting performing their own reviews.

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
								Operations Manager emails directly OCS an "Advance Notice" email to alert OCS immediately that access needs to be terminated. HR's off boarding process requires manager and supervisors of exiting employees to initiate the Exit Clearance Form. All relevant divisions have to sign off on the form as applicable including OCS. HR and IM have worked together to complete the Exit Clearance Automation workflow process in K2. This process was launched on January 11, 2019. Instructions and training video were sent to all DMAS workforce members on January 11, 2019. This will automate the exit clearance process which was a manual process before. The exit notice will flow to OCS and HR. At the Management Team meeting on 14, 2019, all division their managers and supervisors were required to initiate a separating employee's exit clearance through the SharePoint application.		Database report of SOEI filers to identify any filers who have not completed their COI training. The HR Division Procedure regarding Conflict of Interest was updated in March 2019. An annual update to the Disclosure System is performed to verify that DMAS employees, associated positions and contact information is accurate.	
2017	34	2017-016	Remove Access to the Current Claims Processing System in a Timely Manner	Medicaid Cluster	-	DMAS	See Finding Number 2018-040				
2018	118	2018-042	Remove Separated Employees' Access to Critical Systems in a Timely Manner <sup>(1)</sup>	TANF Cluster	-	DSS	Corrective action is ongoing	DSS will revise the Separation and Transfer Checklist to add blank rows under the system name list for division specific access removal and non-SAMS systems. DSS will reinforce through security awareness training the Personnel Transaction Form and Separation Checklist procedures for Division Security Officer in a timely manner. DSS OD will send quarterly reminders to supervisors to complete the PTF, Separation Checklists, and transfer forms.	Full repeat in 2019 APA report.	Virginia Department of Social Services (DSS), Department of Organizational Development (OD) and Department of Information Security and Risk Management (ISRM) concur with the above management point. ISRM has met with Organizational Development to develop a process to notify ISRM when an employee's employment status is changing (i.e., termination or transfer). This will help ISRM ensure that access is removed when an employee leaves DSS or moves to a position that no longer requires a given system access. ISRM will use exception reports in SAMS (e.g., LDAP to Personnel Data Mismatch, Possible Employee Transfer) to identify users that may have separated or transferred, and will remove the users' systems access. ISRM has updated the documented standard operating procedure (SOP) for terminating systems access. The SOP now identifies the system access that is not managed in SAMS (e.g., EPPIC ECC) and the corresponding State employee user groups (e.g., the Division of Child Care & Early Childhood Development, Young Williams). This will	No significant differences.

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
										help ISRM ensure access is removed for EPPIC ECC when a user separates from DSS. ISRM will perform annual access reviews for EPPIC ECC to ensure that a) user accounts belong to current DSS employees with a valid business need for access; and b) a user has only the least amount of access required to perform assigned job functions. Further, Organizational Development will update the separation and transfer checklist to include Cardinal access removal, as well as any other systems not controlled by the central authentication system.	
2018	118	2018-054	Develop Records Retention Requirements and Processes for Case Management System Electronic Records <sup>(1)</sup>	TANF Cluster	-	DSS	Corrective action is ongoing	Change Request (CR435) developed for the records retention requirements. Design will begin by the 2nd Quarter 2019, An incremental methodology by Program AREA will be utilized for the development and implementation. The first program area will be completed by December 2019. (As of 2019, VACMS has not reached the 10 year requirement for the MA program).	Repeat in 2019 APA report.	The Virginia Department of Social Services, Division of Enterprise Systems has Change Request CR435: Records Purge and Retention tentatively on the schedule for November 2020 release and deployment. The business cites tentative due to IT leadership changes and the fact that agency priorities may cause adjustment to any and all scheduled changes.	No significant differences.
2018	118	2018-058	Continue Improving Database Security <sup>(1)</sup>	TANF Cluster	-	DSS	Corrective action is ongoing	DSS Information Security and Risk Management will develop a plan to implement audit, logging, and monitoring security controls over databases in accordance with SEC501 requirements.	Repeat in 2019 APA report.	The Virginia Department of Social Services, Department of Information Systems and Department of Information Security and Risk Management are dedicating resources to implementing audit logging and monitoring over the databases.	No significant differences.
2018	118	2018-081	Ensure Employees Complete Required Conflict of Interest Training <sup>(1)</sup>	Medicaid Cluster	-	DMAS	Corrective action is ongoing	The Human Resources Division (HR) includes a reference to completion of an annual Statement of Economic Interests (SOEI) on all job postings for positions of trust. HR has also added a reference on the job posting about the required Conflict of Interest Act (COI) Training. In addition, employment offer letters state that employees in positions of trust must complete a SOEI at hire and annually thereafter. HR has also added information in employment offer letters about the COI training requirement and their responsibilities. Before new hires who will hold positions of	The reason that this is ongoing is that each required filer has a different anniversary date of when to complete the training and it a manual process to track and enforce that the employees take the training every 2 years. The Agency Director granted permission for HR to require that all SOEI filers complete the COI training in January 2020 and annually thereafter. HR initially planned to send an email to the filers when the Ethics Counsel sends notification to complete the SOEI. However, the Ethics Counsel has not posted the	HR continues to do the following with regard to Conflict of Interest Training: 1. References completion of an annual Statement of Economic Interests (SOEI) on all job postings for positions of trust 2. States in employment offer letters that employees in positions of trust must complete a SOEI at hire and annually thereafter 3. States in employment offer letters that COI training must be completed and the employee's responsibilities 4. Sends an email to the new hire's personal email address to inform them about the required COI training and that they will have to complete the training within the first two months of employment 5. Sent an email on January 7, 2019 as a reminder to everyone that the COI	No differences.

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
								trust start employment, HR sends an email to their personal email addresses (since there is no COV account yet) to inform them that they have to complete the SOEI on or before the date of employment. HR includes information in the email about the required COI training and that they will have to complete the training within the first two months of employment. HR will follow-up on all new employees designated in positions of trust to ensure they complete the required COI training within two months of hire to ensure that they complete the training. HR has continued to work with the Ethics Council Coordinator regarding issues with the database and managing DMAS' information on positions of trust. HR also works with the Ethics Council Coordinator to answer questions that DMAS filers may have when they are completing a SOEI. In December 2018, HR performed the annual update to the Disclosure System and verified that the DMAS employees, associated positions, and contact information was correct in the system. On January 7, 2019, HR emailed all filers with notice that they are responsible for taking the COI training every two years.	2020 training HR will notify all SOEI filers to complete the training when the 2020 training is available. The annual requirement in January will make it easier to ensure all SOEI filers complete the required training.	training must be completed every two years. This will be sent annually in January. 6. A reconciliation is performed quarterly between the VA Learning	
2018	118	2018-087	Improve Controls over Income Verification for the Temporary Assistance for Needy Family Program <sup>(1)</sup>	TANF Cluster	-	DSS	Corrective action is ongoing	The Division of Benefit Programs currently has an active change request with the Division of Enterprise Systems to automate the IEVS process. The process is identified as mandatory in the policy manual, therefore there is no need to update the guidance. Additional monitoring of agency processes will be put in place until the change request implementing automation is put in place.	Corrective Action is ongoing.	The change request for this process to be automated is scheduled for August 2020.	No significant difference.
2018	118	2018-088	Update the Work Verification Plan for the Temporary Assistance for Needy Family Program <sup>(1)</sup>	TANF Cluster	-	DSS	Corrective action is ongoing	The Work Verification Plan has been updated and will soon be submitted to ACF for approval.	Corrective Action is ongoing.	The Work Verification Plan has been updated and will soon be submitted to ACF for approval.	No significant differences.

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
2018	118	2018-089	Improve Controls over Federal Performance Reporting <sup>(1)</sup>	TANF Cluster	-	DSS	Corrective action is ongoing	Findings meeting with Business Areas scheduled for January 24, 2019. Determine if VaCMS Change Request or Defect Tickets need to be developed. Based on the findings defects will be schedule in a 2019 VaCMS release. If Change Request (CR)required, documentation for CR will be developed and the CR will be scheduled for a 2019 release.	Corrective action is ongoing.	Changes were needed for the TANF Federal Report thru CR 483 which was implemented in the July 2019 VaCMS Release.	No significant difference.
2018	118	2018-090	Obtain Federal Authorization before Deviating from Cash Management Requirements <sup>(1)</sup>	TANF Cluster	-	DSS	Resolved - Corrective action is completed				
2018	118	2018-092	Improve Process and Controls over Subrecipient Monitoring <sup>(1)</sup>	10.561, 93.558, 93.568, 93.778	-	DSS	Corrective action is ongoing	Organizational Development staff working with Deputy Commissioner to review, revise, create Department's new approach to subrecipient monitoring.	Corrective Action is ongoing.	DSS has hired a Subrecipient Monitoring Specialist who will monitor these Subrecipients.	No significant differences.
2018	118	2018-093	Ensure that Subrecipient Reviews Adhere to Monitoring Plan <sup>(1)</sup>	10.561, 93.558, 93.568, 93.778	-	DSS	Corrective action is ongoing	Will be included in new Subrecipient monitoring plan.	Corrective Action is ongoing.	Finding 2017-032 was marked as FOIAE under §2.2-3705.2 of the Code of Virginia due to its sensitivity and description of security controls. Corrective action updates will be provided to the Auditor of Public Accounts under separate cover.	No significant differences.
2017	33	2017-015	Develop Processes to Facilitate the Controlling of Privileges in the Claims Processing System	Medicaid Cluster	-	DMAS	Resolved - Corrective action is completed				
2017	35	2017-017	Ensure Employees have Proper Access Roles within the Commonwealth's Procurement System	Medicaid Cluster	-	DMAS	Resolved - Corrective action is completed				
2017	66	2017-046	Review and Document Service Organization Control Reports of Third-Party Service Providers	Medicaid Cluster	-	DMAS	Resolved - Corrective action is completed				
2016	62	2016-043	Review and Document Service Organization Control Reports of Third-Party Service Providers	Medicaid Cluster	-	DMAS	See Finding Number 2017-046				
2017	70	2017-050	Continue Improving Oversight of Third-Party Service Providers	Medicaid Cluster	-	DSS	Resolved - Corrective action is completed				
2016	63	2016-044	Improve Oversight of Third Party Service Providers	Medicaid Cluster	-	DSS	See Finding Number 2017-050				

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected			
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action	
2017	85	2017-064	Improve Policies, Procedures, and Plans for Backup and Restoration	Medicaid Cluster	-	DSS	Resolved - Corrective action is completed					
2016	76	2016-055	Improve Policies, Procedures, and Plans for Backup and Restoration	Medicaid Cluster	-	DSS	See Finding Number 2017-064					
2017	118	2017-092	Develop Procedures and Performance Expectations for Resolving Social Security Number Discrepancies	Medicaid Cluster	-	DMAS	Resolved - Corrective action is completed					
<b>U. S. Department of Homeland Security</b>												
2018	130	2018-108	Continue to Strengthen Internal Controls over Time and Effort Reporting for Federal Grants	97.042, 97.067	-	DEM	Corrective action is ongoing	Continue strengthening its internal controls over time and effort reporting for federal grants.	A process was in place to complete the reporting through a self certification and approved by the federal awarding agency. However, during the single audit APA cited that a system of internal control which provided reasonable assurance that the charges are accurate, allowable and properly allocated was needed.	Cardinal project codes have been added to TAL for each federal grant and are allocated by the staff that is working on the grant program; CIPPS project codes have been modified to match the cardinal project code to ensure a reconciliation between TAL and CIPPS can be completed and then reconciled to Cardinal.	TAL has been added to the reconciliation process for time and effort reporting.	
2016	118	2016-091	Strengthen Internal Controls over Time and Effort Reporting for Federal Grants	97.036	-	DEM	See Finding Number 2018-108					
2018	131	2018-109	Strengthen Internal Controls over Journal Entries	11.549, 20.703, 97.042, 97.067	\$251,648 (11.549-\$150,203, 97.042-\$3,189, 97.045-\$18,472, 97.029-\$9,265, 97.039-\$9,265)	DEM	Corrective action is ongoing	Strengthen internal controls over JE. And ensure the supporting documentation is valid.	During the subsequent review by APA there were three JEs in the test work that still needed clarification. Due to this, APA recommends that where the implementation steps are valid the process is still new and the finding will remain on-going.	DEM has implemented the checklist along with a through review process.	SOP's and process flow charts have been updated and staff trained on the new process that includes a checklist and review process.	
2018	132	2018-110	Improve Controls over Payroll Adjustments	97.039, 97.042, 97.067	\$464,392 (97.039-\$147,140, 97.042-\$21,142, 97.067-\$278,646, 97.029-\$14,910, 97.036-\$2,554)	DEM	Corrective action is ongoing	Improve controls over payroll adjustment in Cardinal; DEM nor APA were not aware that there is no audit trail within cardinal when changing the speed chart during the CIPPS conversion to Cardinal.	During APA's follow up the process was still ongoing and not enough time had lapsed to perform adequate testing.	Speed types in Cardinal have been reconciled to CIPPS to ensure that coding corresponds between CIPPS and Cardinal. If a speed type is changed there is an audit trail on the reason and correction in the payroll certification file.	If a speed is incorrect and needs to be corrected during payroll certification, supporting documentation for the correction is added to the payroll certification.	
2018	134	2018-111	Strengthen Internal Controls over Procurement to Ensure that Procurement Records are Complete	97.042, 97.067	-	DEM	Resolved - Corrective action is completed					
2018	135	2018-112	Improve Process for Allocating Overhead Costs	97.042, 97.067	-	DEM	Resolved - Corrective action is completed					

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action

**U. S. Department of Justice**

2017	119	2017-093	Complete Risk Assessments for Subrecipients	16.575	-	DCJS	Resolved - Corrective action is completed				
2017	120	2017-094	Improve Internal Controls over Financial Reporting	16.575	-	DCJS	Corrective action is ongoing	DCJS has developed a review process to ensure that similar errors will not occur in the future. The quarterly federal financial reports submitted to the Department of Justice will be reviewed for accuracy and initialed by the preparer. The Manager of Grants Administration will then review and initial the reports. The Division Director of Finance and Administration will ensure compliance with this new process which will be immediately implemented.	DCJS based the match on literal interpretation of instructions given by OJP that said, ""Enter the total required recipient share for reporting period specified in line 9. The required recipient share should include all matching and cost sharing provided by recipients and third-party providers to meet the level required by the Federal agency. This amount should not include cost sharing and match amounts in excess of the amount required by the Federal agency (for example, cost overruns for which sharing or match than the level required by the Federal agency)."" DCJS reported the match for the period (QTR), but APA said it needed to be the (YTD) period. DCJS agree and will be reporting the YTD match up to the required amount based on the instructions above. DCJS did not initial reports.	Matched based on YTD expenditures for final FFY2016 Report.	Match based on YTD expenditures and not period (QTR) expenditures. Will initial reports.

(1) This Finding is also in the "Financial Statement Findings" Section of the "Summary Schedule of Prior Year Audit Findings."

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2019**

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
U.S. DEPARTMENT OF AGRICULTURE						
Agricultural Research_Basic and Applied Research	10.001		2,905			1,579,634
Plant and Animal Disease, Pest Control, and Animal Care	10.025		1,244,318			1,745,129
Direct and Counter-cyclical Payments Program	10.055		1,270,033			1,270,033
Biofuel Infrastructure Partnership	10.117		2,267,746		2,267,746	2,267,746
Market Protection and Promotion	10.163		30,266			30,266
		301-16-017/301-18-111/301-17-034/301-18-				
		026/301-18-029/301-19-035				
Specialty Crop Block Grant Program - Farm Bill	10.170		90,824		81,243	522,547
Organic Certification Cost Share Programs	10.171		29,890			29,890
Local Food Promotion Program	10.172		46,659			48,193
Pass-Through From Virginia Aqua-Farmers Network						
Limited Liability Corporation	10.172			1,534		48,193
Trade Mitigation Program Eligible Recipient Agency						
Operational Funds	10.178		145,295			145,295
Grants for Agricultural Research, Special Research Grants	10.200	542209-19C15	194,908		6,041	1,525,864
Pass-Through From Auburn University	10.200			378,149		1,525,864
Pass-Through From Mississippi State University	10.200			35,575		1,525,864
Pass-Through From Southern Regional Aquaculture						
Center	10.200			2,887		1,525,864
Pass-Through From University of Florida	10.200			467		1,525,864
Pass-Through From University of Washington	10.200	542209-19C15		14,341		1,525,864
Sustainable Agriculture Research and Education	10.215					
Pass-Through From North Carolina State University	10.215			9,770		208,474
Pass-Through From Southern SARE	10.215			7,388		208,474
Pass-Through From University of Georgia	10.215			46,520		208,474
1890 Institution Capacity Building Grants	10.216		828,005		25,324	832,356
Higher Education - Institution Challenge Grants Program	10.217		53,872			53,872
Higher Education - Multicultural Scholars Grant Program	10.220		6,500			6,500
Community Food Projects	10.225		60,897			60,897
Agricultural and Rural Economic Research, Cooperative						
Agreements and Collaborations	10.250		188,183			313,827
Homeland Security_Agricultural	10.304					
Pass-Through From University of Florida	10.304			28,586		28,586
Agriculture and Food Research Initiative (AFRI)	10.310		163,942		56,321	6,252,006
Pass-Through From North Carolina State University	10.310			19,492		6,252,006
Pass-Through From University of Maine	10.310			78,333		6,252,006
Pass-Through From University of Tennessee	10.310			29,442		6,252,006
Beginning Farmer and Rancher Development Program	10.311		413,284		91,999	420,365
Pass-Through From Penn State University	10.311			1,848		420,365
Pass-Through From University of California, Santa Cruz	10.311			747		420,365
National Food Safety Training, Education, Extension,						
Outreach, and Technical Assistance Competitive Grants						
Program	10.328		193,406		72,055	260,550
Pass-Through From University of Florida	10.328			40,058		260,550
Pass-Through From University of Tennessee	10.328			27,086		260,550
Crop Protection and Pest Management Competitive						
Grants Program	10.329		178,101			254,894
Food Insecurity Nutrition Incentive Grants Program	10.331		32,806			37,553
Pass-Through From Local Environmental Agriculture						
Project Incorporated	10.331			4,747		37,553
Rural Community Development Initiative	10.446		18,522			18,522
Cooperative Agreements with States for Intrastate Meat						
and Poultry Inspection	10.475		2,137,064			2,137,064
Food Safety Cooperative Agreements	10.479		375,622			375,622
Cooperative Extension Service	10.500		8,865,917		114,446	12,156,862
Cooperative Extension Service	10.500	545073-19106	4,141		4,141	12,156,862
Pass-Through From Cornell University	10.500			8,934		12,156,862
Pass-Through From Kansas State University	10.500			32,907		12,156,862
Pass-Through From The Ohio State University	10.500			43,827		12,156,862
Pass-Through From University of Arkansas Cooperative						
Extension Service	10.500			57,690		12,156,862
Pass-Through From University of Georgia	10.500			5,371		12,156,862
Pass-Through From University of Idaho	10.500			12,423		12,156,862
Pass-Through From University of Minnesota	10.500			8,976		12,156,862
Expanded Food and Nutrition Education Program	10.514		4,567			4,567
CACFP Training Grants	10.536		19,216			19,216
Food Donation	10.550					
Pass-Through From Virginia Local Governments	10.550			16,465		16,465
Special Supplemental Nutrition Program for Women,						
Infants, and Children	10.557		76,641,355		4,168,815	76,641,355
Child and Adult Care Food Program	10.558		53,199,152		52,022,755	53,199,152
State Administrative Expenses for Child Nutrition	10.560		4,574,572		39,029	4,608,706
WIC Farmers' Market Nutrition Program (FMNP)	10.572		35,138		14,445	35,138
Team Nutrition Grants	10.574		195,693			195,693
Farm to School Grant Program	10.575		140,942			140,942

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2019**

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Senior Farmers Market Nutrition Program	10.576		395,729		350,181	395,729
WIC Grants To States (WGS)	10.578		878,336			878,336
Child Nutrition Discretionary Grants Limited Availability	10.579		514,711		473,376	514,711
Fresh Fruit and Vegetable Program	10.582		3,790,447		3,790,447	3,790,447
Healthy, Hunger-Free Kids Act of 2010 Childhood Hunger Research and Demonstration Projects	10.592		779,646		506,015	779,646
Pilot Projects to Reduce Dependency and Increase Work Requirements and Work Effort under SNAP	10.596		3,596,350		228,713	3,596,350
Scientific Cooperation Exchange Program with China	10.614		11,753			11,753
Cooperative Forestry Assistance	10.664		2,807,074		597,269	3,205,962
Wood Utilization Assistance	10.674		38,129			379,496
Urban and Community Forestry Program	10.675		24,202			24,374
Pass-Through From University of Minnesota	10.675			172		24,374
Forest Legacy Program	10.676		1,339,696		41,224	1,339,696
Forest Stewardship Program	10.678		99,364		2,800	107,491
Pass-Through From National Fish & Wildlife Foundation	10.678			8,127		107,491
Forest Health Protection	10.680		1,034,254			1,660,371
National Fish and Wildlife Foundation	10.683		18,983		9,740	18,983
International Forestry Programs	10.684		191,193			191,193
Good Neighbor Authority	10.691		42,885			42,885
State & Private Forestry Hazardous Fuel Reduction Program	10.697		119,582			119,582
Cooperative Fire Protection Agreement	10.703		80,036			80,036
Technical Assistance and Training Grants	10.761		6,112			6,112
Rural Energy for America Program	10.868		17,440			17,440
Soil and Water Conservation	10.902		75,870		8,675	85,487
Pass-Through From National Fish & Wildlife Foundation	10.902			2,143		85,487
Environmental Quality Incentives Program	10.912		502,916			918,413
Pass-Through From Cornell University	10.912			82,017		918,413
Pass-Through From Sustainable Chesapeake	10.912			28,060		918,413
Pass-Through From Whatcom Conservation District	10.912			36,671		918,413
Regional Conservation Partnership Program	10.932		18,087			22,531
Technical Agricultural Assistance	10.960		26,501			64,662
Cochran Fellowship Program-International Training- Foreign Participant	10.962		224			224
Other Assistance	10.U01	15-CS-11330145-112	10,491			17,496
Other Assistance	10.U02	Agricultural Statistics Service	592			17,496
Other Assistance	10.U03	Food Distribution Salvage	6,413			17,496
Total Excluding Clusters Identified Below			170,080,757	1,070,753	64,972,800	
Child Nutrition Cluster:						
School Breakfast Program	10.553		98,244,980		97,350,011	98,244,980
National School Lunch Program	10.555		293,251,268		291,670,539	293,251,268
Special Milk Program for Children	10.556		89,843		89,843	89,843
Summer Food Service Program for Children	10.559		11,252,065		10,885,017	11,252,065
Total Child Nutrition Cluster			402,838,156	0	399,995,410	402,838,156
Food Distribution Cluster:						
Commodity Supplemental Food Program	10.565		3,583,171		2,841,959	3,583,171
Emergency Food Assistance Program (Administrative Costs)	10.568		2,414,892			2,414,892
Emergency Food Assistance Program (Food Commodities)	10.569		23,521,910		23,471,276	23,521,910
Total Food Distribution Cluster			29,519,973	0	26,313,235	29,519,973
Forest Service Schools and Roads Cluster:						
Schools and Roads - Grants to States	10.665		1,341,745		1,341,745	1,341,745
Total Forest Service Schools and Roads Cluster			1,341,745	0	1,341,745	1,341,745
SNAP Cluster:						
Supplemental Nutrition Assistance Program	10.551		1,012,909,235			1,012,909,235
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561		122,914,123		95,026,297	122,914,123
Total SNAP Cluster			1,135,823,358	0	95,026,297	1,135,823,358
Research and Development:						
Agricultural Research_Basic and Applied Research	10.001		1,573,543			1,579,634
Pass-Through From CRDF Global	10.001			3,186		1,579,634
Plant and Animal Disease, Pest Control, and Animal Care	10.025		500,811		91,082	1,745,129
Wildlife Services	10.028		57,857		3,196	57,857
Federal-State Marketing Improvement Program	10.156					
Pass-Through From Purdue University	10.156			3,740		12,696
Pass-Through From University of Minnesota	10.156			8,956		12,696
Specialty Crop Block Grant Program - Farm Bill	10.170	301-16-015/301-18-025	333,041		58,744	522,547
Pass-Through From Cornell University	10.170			82,408		522,547
Pass-Through From Institute for Advanced Learning & Research	10.170			16,274		522,547

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2019**

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Grants for Agricultural Research, Special Research Grants	10.200		789,390		40,793	1,525,864
Grants for Agricultural Research, Special Research Grants	10.200	418212-19C15	10,112		10,112	1,525,864
Grants for Agricultural Research, Special Research Grants	10.200	418592-19C15	9,000		9,000	1,525,864
Pass-Through From Cornell University	10.200			24,117		1,525,864
Pass-Through From Mississippi State University	10.200	418212-19C15 / 418592-19C15		40,073		1,525,864
Pass-Through From University of Florida	10.200			8,000		1,525,864
Pass-Through From University of Maine	10.200			18,845		1,525,864
Cooperative Forestry Research	10.202		928,419			928,419
Payments to Agricultural Experiment Stations Under the Hatch Act	10.203		4,501,793			4,501,793
Payments to 1890 Land-Grant Colleges and Tuskegee University	10.205		4,304,047			4,304,047
Animal Health and Disease Research	10.207		30,791			30,791
Sustainable Agriculture Research and Education	10.215		3,570			208,474
Pass-Through From Southern SARE	10.215			621		208,474
Pass-Through From University of Georgia	10.215			131,550		208,474
Pass-Through From University of Rhode Island	10.215			9,055		208,474
1890 Institution Capacity Building Grants	10.216					832,356
Pass-Through From Tuskegee University	10.216			4,351		832,356
Biotechnology Risk Assessment Research	10.219					85,653
Pass-Through From Purdue University	10.219			79,289		85,653
Pass-Through From The Research Foundation of State University of New York	10.219			6,364		85,653
Secondary and Two-Year Postsecondary Agriculture Education Challenge Grants	10.226		10,105			10,105
1994 Institutions Research Program	10.227					51,420
Pass-Through From University of Rhode Island	10.227	28598-Z5659005/0004939/062118		51,420		51,420
Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations	10.250		118,931			313,827
Pass-Through From The Ohio State University	10.250			6,713		313,827
Consumer Data and Nutrition Research	10.253		35,197			42,812
Pass-Through From University of Kentucky	10.253			7,615		42,812
Agricultural Market and Economic Research	10.290		88,076			88,076
Integrated Programs	10.303		258,555		70,940	258,555
Specialty Crop Research Initiative	10.309		242,873		20,645	573,469
Pass-Through From Clemson University	10.309	417518-19837		249,192	13,234	573,469
Pass-Through From North Carolina State University	10.309			64,092		573,469
Pass-Through From Texas A&M University	10.309			17,312		573,469
Agriculture and Food Research Initiative (AFRI)	10.310		5,379,749		819,535	6,252,006
Pass-Through From Iowa State University	10.310			33,167		6,252,006
Pass-Through From Mississippi State University	10.310			255		6,252,006
Pass-Through From North Carolina State University	10.310	2016-67013-24469		17,582		6,252,006
Pass-Through From Ohio State University	10.310	2016-67019-25177		10,241		6,252,006
Pass-Through From Penn State University	10.310			2,252		6,252,006
Pass-Through From University of California, Davis	10.310			155,776		6,252,006
Pass-Through From University of Delaware	10.310			1,500		6,252,006
Pass-Through From University of Georgia	10.310			76,954		6,252,006
Pass-Through From University of Georgia Research Foundation Incorporated	10.310			61,793		6,252,006
Pass-Through From University of Kentucky Research Foundation	10.310			15,662		6,252,006
Pass-Through From University of Maryland	10.310			27,745		6,252,006
Pass-Through From University of Massachusetts	10.310					6,252,006
Medical Center	10.310			12,445		6,252,006
Pass-Through From University of Montana	10.310			101,016		6,252,006
Pass-Through From University of Nebraska	10.310			15,260		6,252,006
Pass-Through From University of Washington	10.310	2017-67015-26956/UWSC9982		42,463		6,252,006
Pass-Through From University of Tennessee	10.310			2,500		6,252,006
Pass-Through From West Virginia University	10.310			4,437		6,252,006
Beginning Farmer and Rancher Development Program	10.311					420,365
Pass-Through From University of Florida	10.311			4,486		420,365
Biomass Research and Development Initiative	10.312					262,701
Competitive Grants Program (BRDI)	10.312		40,434		16,928	262,701
Pass-Through From North Carolina Biotechnology Center	10.312			222,267		262,701
Women and Minorities in Science, Technology, Engineering, and Mathematics Fields	10.318		32,842			32,842
Sun Grant Program	10.320					64,148
Pass-Through From University of Tennessee	10.320	417962-19121		64,148	22,788	64,148
Crop Protection and Pest Management Competitive Grants Program	10.329					254,894
Pass-Through From North Carolina State University	10.329			54,438		254,894
Pass-Through From Rutgers, The State University of New Jersey	10.329			7,248		254,894
Pass-Through From University of Maryland	10.329			15,107		254,894

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2019**

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Outreach and Assistance for Socially Disadvantaged and Veteran Farmers and Ranchers	10.443		210,927			210,927
Risk Management Education Partnerships	10.460		19,313			19,313
Cooperative Extension Service	10.500		3,053,656			12,156,862
Pass-Through From Kansas State University	10.500			16,259		12,156,862
Pass-Through From North Carolina State University	10.500			46,761		12,156,862
State Administrative Expenses for Child Nutrition	10.560		34,134			4,608,706
Foreign Market Development Cooperator Program	10.600		45,512			45,512
Forestry Research	10.652		477,137			478,223
Pass-Through From United States Endowment For Forestry & Communities	10.652			1,086		478,223
Cooperative Forestry Assistance	10.664		346,096			3,205,962
Pass-Through From Georgia Forestry Commission	10.664			52,792		3,205,962
Wood Utilization Assistance	10.674		334,472			379,496
Pass-Through From United States Endowment For Forestry & Communities	10.674			6,895		379,496
Forest Health Protection	10.680		626,117			1,660,371
Partnership Agreements	10.699		92,649			92,649
Soil and Water Conservation	10.902		1,699			85,487
Pass-Through From University of Rhode Island	10.902			5,775		85,487
Environmental Quality Incentives Program	10.912		209,229		15,400	918,413
Pass-Through From Pheasants Forever Incorporated	10.912	418141-19A65A		59,520		918,413
Regional Conservation Partnership Program	10.932		4,444			22,531
Agricultural Statistics Reports	10.950		282,290			282,290
Technical Agricultural Assistance	10.960		38,161		34,160	64,662
Other Assistance	10.RD	13-JV-11330145-045	734			344,927
Other Assistance	10.RD	14-JV-11330145-058	15,251			344,927
Other Assistance	10.RD	14-JV-11330145-108	23,716			344,927
Other Assistance	10.RD	15-CS-11330140-124	15,900			344,927
Other Assistance	10.RD	16-CS-11330140-100	23,198			344,927
Other Assistance	10.RD	16-CS-11330140-101	32,288			344,927
Other Assistance	10.RD	16-JV-11221639-184	43,501		3,781	344,927
Other Assistance	10.RD	16-JV-11330140-095	11,414			344,927
Other Assistance	10.RD	16-JV-11330145-074	115,630			344,927
Other Assistance	10.RD	18-CR-11272152-061	4,785			344,927
Other Assistance	10.RD	18-JV-11330145-046	1,023			344,927
Other Assistance	10.RD	AG-3A94-P-17-0094	7,628			344,927
Other Assistance	10.RD	AT-51245	1,800			344,927
Other Assistance	10.RD	Contract #W911W61720001	9,837			344,927
Pass-Through From Center for Produce Safety	10.RD	2019CPS12		38,222		344,927
Total Research and Development			25,331,677	2,009,225	1,230,338	
<b>Total U.S. DEPARTMENT OF AGRICULTURE</b>			<b>1,764,935,666</b>	<b>3,079,978</b>	<b>588,879,825</b>	
<b>U.S. DEPARTMENT OF COMMERCE</b>						
Band 14 Incumbent Spectrum Relocation	11.014		686,857			686,857
Cluster Grants	11.020		184,873			184,873
Economic Development_Technical Assistance	11.303		102,203		15,000	102,203
Interjurisdictional Fisheries Act of 1986	11.407		173,837			173,837
Sea Grant Support	11.417	NA18OAR4170083	1,445,940		55,428	3,194,629
Coastal Zone Management Administration Awards	11.419		2,618,216		619,288	3,013,075
Coastal Zone Management Estuarine Research Reserves	11.420		319,133			651,687
National Oceanic and Atmospheric Administration (NOAA)						
Cooperative Institutes	11.432					
Pass-Through From Mississippi State University	11.432			8,455		185,079
Cooperative Fishery Statistics	11.434		362,302			362,302
Unallied Management Projects	11.454		575,955			2,398,924
Chesapeake Bay Studies	11.457		58,189		18,747	386,614
Pass-Through From Virginia Resource-Use Educational Council	11.457			2,000		386,614
Unallied Science Program	11.472		391,733			556,644
Atlantic Coastal Fisheries Cooperative Management Act	11.474		220,938			220,938
State and Local Implementation Grant Program	11.549		160,958			160,958
Manufacturing Extension Partnership	11.611		3,709,058			3,765,258
Pass-Through From National Institute of Standards and Technology	11.611			56,200		3,765,258
Arrangements for Interdisciplinary Research Infrastructure	11.619		18,892		11,574	566,004
Science, Technology, Business and/or Education Outreach	11.620		13,784			68,032
Support for Annual Conference on Atmospheric Transport and Dispersion (AT&D) Modeling 2018-						
Other Assistance	11.U01	204628	2,495			157,307
Pass-Through From Global Science and Technology, Incorporated	11.U02	Brightness Temperature(01B-18B) and Gridded (01B-18a) and Mean Layer Temperature-DG133E-10-CQ-0034-203914-204538;1056132		38,813		157,307

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2019**

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
		AMSU-A Climate Data Record (CDR) Products Support-ST133017CQ0058-				
Pass-Through From Riverside Technology, Incorporated	11.U03	204778;1332KP19FNEEN003		12,369		157,307
Pass-Through From Southwest Virginia Community College	11.U04	SVCC-Blevins-CyberWorkforce		103,630		157,307
Total Excluding Clusters Identified Below			11,045,363	221,467	720,037	
Economic Development Cluster:						
Economic Adjustment Assistance	11.307		18,410,543			18,410,543
Total Economic Development Cluster			18,410,543	0	0	18,410,543
Research and Development:						
NOAA Mission-Related Education Awards	11.008					
Pass-Through From Science Museum of Virginia Foundation	11.008			126,167		126,167
Integrated Ocean Observing System (IOOS)	11.012					
Pass-Through From Rutgers University	11.012	NA16NOS0120020/0646/NA16NOS120020/5940		153,407		211,713
Pass-Through From Southeastern University Research Association	11.012	NA13NOS0120136 / 2013-002		58,306	4,318	211,713
Education Quality Award Ambassadorship	11.013		40,828			40,828
Broad Agency Announcement	11.015		97,291			175,201
Pass-Through From US Microwave Laboratories	11.015			77,910		175,201
Ocean Acidification Program (OAP)	11.017		79,703		44,773	79,703
Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)	11.400		9,338			9,338
Sea Grant Support	11.417	NA14OAR4170093	1,560,337		78,886	3,194,629
Pass-Through From Texas Agricultural and Mechanical University	11.417	NA16OAR4170181 / 18-04 548001-1000		64,625		3,194,629
Pass-Through From University of Maryland Center for Environment	11.417	NA14OAR4170090 / SA75281680-A C/ODR-1A		75		3,194,629
Pass-Through From University of Mississippi	11.417	18-08-009		9,430		3,194,629
Pass-Through From University of Southern Mississippi	11.417			113,429		3,194,629
Pass-Through From University of Washington	11.417	NA14OAR4170078 18 / UWSC9595		793		3,194,629
Coastal Zone Management Administration Awards	11.419		358,721		129,210	3,013,075
Coastal Zone Management Administration Awards	11.419	NA18NOS4190152-TASK 92.01	2,000		2,000	3,013,075
Pass-Through From Middle Peninsula Planning District	11.419	NA18NOS4190152 / TASK 92.03		7,031		3,013,075
Pass-Through From University of Michigan	11.419	NA14NOS419014Z/30003967309/NA14NOS419014		27,107		3,013,075
Coastal Zone Management Estuarine Research Reserves	11.420		293,071			651,687
Pass-Through From Narragansett Bay Natural Estuarine Research Reserve	11.420	3563877		39,483		651,687
Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	11.427		656,474		9,245	735,771
Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	11.427	NA16NMF4270243	72,892		72,892	735,771
Pass-Through From Johns Hopkins University	11.427			4,422		735,771
Pass-Through From Rutgers University	11.427	NA17NMF4270210 / 0283		1,956		735,771
Pass-Through From University of Maryland Center for Environment	11.427	NA15NMF4270296 / SA07-5-29092		27		735,771
Climate and Atmospheric Research	11.431		760,468			799,808
Pass-Through From Clark University	11.431	NA16OAR4310153 / 2W003-7531		17,915		799,808
Pass-Through From Gulf of Maine Research Institute	11.431	NA15OAR4310120 / 10-COCA-15 VIMS		1,421		799,808
Pass-Through From Pennsylvania State University	11.431	NA18OAR4310302 / 5900-VIMS-NOAA-0302		20,004		799,808
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	11.432					
Pass-Through From State Of Maryland	11.432			135,634		185,079
Pass-Through From University of Miami	11.432	NA15OAR4320064 / S1616		24,648		185,079
Pass-Through From University of Michigan	11.432	NA12OR4320071 / 3003712407		16,342		185,079
Marine Fisheries Initiative	11.433	NA15NMF4330153	246,195		108,822	246,195
Environmental Sciences, Applications, Data, and Education	11.440		9,800			9,800
Gulf Coast Ecosystem Restoration Science, Observation, Monitoring, and Technology	11.451					
Pass-Through From Troy University	11.451	NA17NOS4510100		183,063		209,158
Pass-Through From University Of Florida	11.451			26,095		209,158
Unallied Management Projects	11.454	NA16NMF4540043/NA14NMF4740362/014-1201/NA17NMF4540044	699,849		672,877	2,398,924
Pass-Through From Atlantic States Marine Fisheries Commission	11.454	NA14NMF47403262 / 014-1201		1,096,911		2,398,924
Pass-Through From University of Delaware	11.454	NA17NMF4540038 / 46086		26,209		2,398,924
Chesapeake Bay Studies	11.457	NA17NMF4570156	324,397		44,380	386,614
Pass-Through From Chesapeake Research Consortium	11.457	NA18NMF4570323 / NRCS18-				
Meteorologic and Hydrologic Modernization Development	11.467	VIMTC/NA15NMF4570252/NRCS-05		2,028		386,614
			72,909			80,498

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2019**

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From Oregon Department of Geology and Mineral Applied Meteorological Research	11.467	NA18NWS4670076 / 632171932		7,589		80,498
Congressionally Identified Awards and Projects	11.468		149,099		15,798	149,099
Pass-Through From Atlantic States Marine Fisheries Commission	11.469		22,191			194,804
Unallied Science Program	11.469			172,613		194,804
Office for Coastal Management	11.472		164,911			556,644
Center for Sponsored Coastal Ocean Research_Coastal Ocean Program	11.473		274,369		59,996	274,369
Center for Sponsored Coastal Ocean Research_Coastal Ocean Program	11.478	NA16NOS4780207/NA18NOS4780177/NA17NOS4780182/NA17NOS4780184	495,154		56,923	778,403
Coral Reef Conservation Program	11.478		283,249		283,249	778,403
Pass-Through From National Fish and Wildlife Foundation	11.482					
	11.482	NA14NOS482014 / 0304.18.061120		6,355		6,355
Measurement and Engineering Research and Standards	11.609		846,843			846,843
Arrangements for Interdisciplinary Research Infrastructure	11.619					
Pass-Through From Iowa State University	11.619			547,112		566,004
Science, Technology, Business and/or Education Outreach	11.620		54,248			68,032
Other Assistance	11.RD	1305M319PNRMJ0144	43			348,215
Other Assistance	11.RD	Extending the Atmospheric Temperature Climate Data Record from Polar Operational Environmental Satellites (POES) Microwave Sounders-JPSS/ATMS-1333MD18PNEED0043-204650	68,946			348,215
Other Assistance	11.RD	RA133R18SE0266	16,944			348,215
Pass-Through From Aerodyne Research Incorporated	11.RD	ARI 11427-1		75,176		348,215
Pass-Through From INNOVIM, Limited Liability Company	11.RD	Investigating the attributes of Predicting Western U.S. Hydrological Response to Tropical Forcing During the Winters of 2015-2016 and 2016-2017-DG133W-12-CQ-0008/TO016-204490;18-GMU01		187,106		348,215
Total Research and Development			7,660,270	3,230,389	1,583,369	
Total U.S. DEPARTMENT OF COMMERCE			37,116,176	3,451,856	2,303,406	
<b>U.S. DEPARTMENT OF DEFENSE</b>						
Procurement Technical Assistance For Business Firms	12.002		829,096			829,096
Payments to States in Lieu of Real Estate Taxes	12.112		30,381		30,381	30,381
State Memorandum of Agreement Program for the Reimbursement of Technical Services	12.113		792,708			792,708
Basic and Applied Scientific Research	12.300		1,218,600			26,793,638
Pass-Through From HRL Laboratories Limited Liability Corporation	12.300			126,501		26,793,638
ROTC Language and Culture Training Grants	12.357					
Pass-Through From Institute of International Education	12.357			289,552		886,336
Pass-Through From Institute of International Education	12.357	PGO1801-JMU-07-PGO-051-PO1		403,458		886,336
Military Construction, National Guard	12.400		6,793,928			7,343,275
National Guard Military Operations and Maintenance (O&M) Projects	12.401		61,684,980			61,684,980
National Guard ChalleNGe Program	12.404		4,459,717			4,459,717
Basic Scientific Research	12.431		4,151			9,156,192
Economic Adjustment Assistance for State Governments	12.617		162,483			1,274,892
Pass-Through From Department of Defense Office of Economic Adjustment	12.617			1,112,409	943,179	1,274,892
Troops to Teachers Grant Program	12.620		346,534			346,534
Basic, Applied, and Advanced Research in Science and Engineering	12.630		154,168			4,502,794
Pass-Through From Technology Student Association	12.630			28,826		4,502,794
Uniformed Services University Medical Research Projects	12.750					
Pass-Through From The Henry M. Jackson Foundation	12.750			45,388		1,169,718
Air Force Defense Research Sciences Program	12.800		89,659			8,087,701
Language Grant Program	12.900		78,671			169,472
Mathematical Sciences Grants Program	12.901		19,999			110,988
Information Security Grant Program	12.902		614,714		161,930	974,341
GenCyber Grants Program	12.903		238,831			314,667
Research and Technology Development	12.910		482,620		248,697	6,663,361
Pass-Through From Massachusetts Institute of Technology	12.910	5710004093		299,994		6,663,361
Pass-Through From On Demand Pharmaceuticals Incorporated	12.910	2		528,043		6,663,361
Other Assistance	12.U01	18-1-0338	19,359			2,713,549

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2019**

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Other Assistance	12.U02	Enlisted to Medical Degree Preparatory Program (EMDP2): AY2014-2015/Year 1-HU0001-14-D-E005-203291	1,836,748			2,713,549
Other Assistance	12.U03	Essentials of Human Resource Management Training-209692	4,518			2,713,549
Other Assistance	12.U04	Future Issues in Facility Management Training-H98230-18-P-0091-209700	2,384			2,713,549
Other Assistance	12.U05	H98230-17-1-0230	191			2,713,549
Other Assistance	12.U06	H98230-18-1-0359	27,473			2,713,549
Other Assistance	12.U07	HDTRA1-18-P-0017	29,799			2,713,549
Other Assistance	12.U08	Human Resources Management Certificate Training-TNGGRP00012521-209693-209691	34,154			2,713,549
Other Assistance	12.U09	IPA20191900129065	80,492			2,713,549
Other Assistance	12.U10	Lu IPA	9,338			2,713,549
Other Assistance	12.U11	LU IPA 18-19	159,614			2,713,549
Other Assistance	12.U12	N00174-18-1-0005	137,934			2,713,549
Advancement of Science	12.U13	Science and Technology Policy Fellowship to Nadine Kabbani-204686;SAWD-WD-968		35,431		2,713,549
Pass-Through From BAE Systems Advanced Technologies, Incorporated	12.U14	Indatatech Mentor Protégé Program-W9113M-15-C-0018-203771;921390		54,077	14,328	2,713,549
Pass-Through From General Dynamics	12.U15	Bluehawk Mentor Protégé Program-HHM402-18-C-0012-204458;07ESM996632		50,974	41,400	2,713,549
Pass-Through From Leidos Incorporated	12.U16	Army Lockheed Martin-Time Systems MPP-W9113M-15-C-0003-203741;41N2253984		26,675		2,713,549
Pass-Through From Leidos Incorporated	12.U17	C. Anthony Cusack Mentor Protégé Program HM047615-C-0015-203778;P010180237/OA-G-212-14-01		41,650	16,900	2,713,549
Pass-Through From Manufacturing Techniques Incorporated	12.U18	Wearable and Remote Sensing Technology for Cognitive State Evaluation and Rehabilitation -W909MY-12-D-0008/0054-204652;PO36311		1,184		2,713,549
Pass-Through From Parsons Government Services Incorporated	12.U19	Parsons-Mobius Mentor Protégé Program-HQ0147-16-C-0021-203856;PO 0002331		62,700		2,713,549
Pass-Through From Raytheon Systems	12.U20	New England Die Cutting MPP-HQ0147-16-C-0031-204028;PO 4201382492		44,587		2,713,549
Pass-Through From Raytheon Systems	12.U21	Raytheon Aero Electronics MPP-W9113M-16-C-0027-204282;4201552628		3,429		2,713,549
Pass-Through From Raytheon Systems	12.U22	TRM Microwave MPP-HQ0147-16-C-0019-204029;HQ0147-16-C-0019		50,838		2,713,549
Total Excluding Clusters Identified Below			80,343,244	3,205,716	1,456,815	
Research and Development:						
Collaborative Research and Development	12.114		68,203		28,928	68,203
Estuary Habitat Restoration Program	12.130		53,963			53,963
Basic and Applied Scientific Research	12.300		20,406,732		3,062,894	26,793,638
Basic and Applied Scientific Research	12.300	W9126G-17-2-044	4,200		4,200	26,793,638
Pass-Through From Ahmic Aerospace Limited Liability Corporation	12.300			17,008		26,793,638
Pass-Through From Applied Research Associates Incorporated	12.300			139,771		26,793,638
Pass-Through From Applied Technologies Associates	12.300			93,264		26,793,638
Pass-Through From Brown University	12.300			458,653		26,793,638
Pass-Through From Cohen Veterans Bioscience	12.300			187,768		26,793,638
Pass-Through From Commonwealth Computer Research, Incorporated	12.300			20,046		26,793,638
Pass-Through From Cortana Corporation	12.300			419,178		26,793,638
Pass-Through From DCS Corporation	12.300			16,648		26,793,638
Pass-Through From Florida State University	12.300			575,505		26,793,638
Pass-Through From Georgia Institute of Technology	12.300			202,474		26,793,638
Pass-Through From GIRD Systems Incorporated	12.300			61,083		26,793,638
Pass-Through From Hearing Ergonomics & Acoustics Resources Limited Liability Corporation	12.300			33,054		26,793,638
Pass-Through From Innoveering Limited Liability Corporation	12.300			2,911		26,793,638
Pass-Through From Institute for Wildlife Studies	12.300			30,104		26,793,638
Pass-Through From Intelligent Automation Incorporated	12.300			7,218		26,793,638
Pass-Through From ITT Industries Incorporated	12.300			41,368		26,793,638
Pass-Through From LG2 Environmental Solutions Incorporated	12.300			35,531		26,793,638
Pass-Through From Lockheed Martin Corporation	12.300			9,931		26,793,638
Pass-Through From Lynntech Incorporated	12.300			18,740		26,793,638
Pass-Through From M4 Engineering Incorporated	12.300			82,500		26,793,638
Pass-Through From Mitre Corporation	12.300			1,683		26,793,638
Pass-Through From NanoSonic Incorporated	12.300			19,799		26,793,638
Pass-Through From Next Century Corporation	12.300			347,434		26,793,638
Pass-Through From North Carolina State University	12.300			295,511		26,793,638
Pass-Through From Northwestern University	12.300			278,038		26,793,638
Pass-Through From Ohio State University	12.300			174,428		26,793,638
Pass-Through From Prime Photonics Incorporated	12.300			145,812		26,793,638
Pass-Through From RE2 Incorporated	12.300			39,481		26,793,638

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2019**

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From Rockwell Collins	12.300			4,189		26,793,638
Pass-Through From State Of Maryland	12.300			72,628		26,793,638
Pass-Through From Technology Service Corporation	12.300			19,405		26,793,638
Pass-Through From Toyon Research Corporation	12.300			142,703		26,793,638
Pass-Through From UES Incorporated	12.300			63,686		26,793,638
Pass-Through From Universal Technology Corporation	12.300			123,288		26,793,638
Pass-Through From University of Alabama	12.300			36,932		26,793,638
Pass-Through From University of California, Santa Barbara	12.300			517,869		26,793,638
Pass-Through From University of Pennsylvania	12.300			104,990		26,793,638
Pass-Through From University of Tennessee	12.300			196,974		26,793,638
Naval Medical Research and Development	12.340		20,266			100,079
Pass-Through From Henry M. Jackson Foundation	12.340			79,813		100,079
Basic Scientific Research - Combating Weapons of Mass Destruction	12.351		1,899,635		178,101	1,964,773
Pass-Through From CH2M Hill	12.351			16,006		1,964,773
Pass-Through From Stanford University	12.351			49,132		1,964,773
ROTC Language and Culture Training Grants	12.357					
Pass-Through From Institute of International Education	12.357			193,326	23,887	886,336
Military Construction, National Guard	12.400					
Pass-Through From Citizens United for Research in Epilepsy	12.400			549,347		7,343,275
Military Medical Research and Development	12.420		12,983,180		3,499,705	13,491,087
Pass-Through From Johns Hopkins University	12.420			4,116		13,491,087
Pass-Through From The Medical College of Wisconsin	12.420			12,721		13,491,087
Pass-Through From The University of Mississippi	12.420			59,528		13,491,087
Pass-Through From University of California San Francisco	12.420	W81XWH-14-2-0176		16,888		13,491,087
Pass-Through From University of California, Riverside	12.420			45,459		13,491,087
Pass-Through From University of Colorado	12.420			20,165		13,491,087
Pass-Through From University of Florida	12.420			7,144		13,491,087
Pass-Through From University of Michigan	12.420			62,732		13,491,087
Pass-Through From University of Pittsburgh	12.420			8,257		13,491,087
Pass-Through From University of Rochester	12.420			14,835		13,491,087
Pass-Through From Wake Forest University	12.420			13,945		13,491,087
Pass-Through From Wake Forest University Health Sciences	12.420			242,117		13,491,087
Basic Scientific Research	12.431		8,263,871		2,095,349	9,156,192
Basic Scientific Research	12.431	W911NF1810306	57,708		57,708	9,156,192
Pass-Through From Boston University	12.431			107,055		9,156,192
Pass-Through From California Institute of Technology	12.431			21,318		9,156,192
Pass-Through From Cornell University	12.431			53,003		9,156,192
Pass-Through From General Technical Services Limited Liability Corporation	12.431			5,613		9,156,192
Pass-Through From Mississippi State University	12.431			34,079		9,156,192
Pass-Through From North Carolina State University	12.431			178,482		9,156,192
Pass-Through From Old Dominion University Research Foundation	12.431			59,437		9,156,192
Pass-Through From Pennsylvania State University	12.431			16,495		9,156,192
Pass-Through From Signature Science, Limited Liability Company	12.431			9,563		9,156,192
Pass-Through From The University of Texas at Austin	12.431			63,902		9,156,192
Pass-Through From University of California, Santa Barbara	12.431			27,947		9,156,192
Pass-Through From University of Chicago	12.431			39,873		9,156,192
Pass-Through From University of Maryland Baltimore	12.431					
County	12.431			213,695		9,156,192
Pass-Through From Building Engineering and Science Talent	12.560			4,671		4,671
Language Training Center	12.579					
Pass-Through From Institute of International Education	12.579			77,038	30,336	77,038
Basic, Applied, and Advanced Research in Science and Engineering	12.630		4,304,431		406,269	4,502,794
Pass-Through From DCS Corporation	12.630			13,575		4,502,794
Pass-Through From University of Dayton	12.630			1,794		4,502,794
Legacy Resource Management Program	12.632		56,215			56,215
Uniformed Services University Medical Research Projects	12.750					
Pass-Through From Henry M. Jackson Foundation	12.750			1,124,330		1,169,718
Air Force Defense Research Sciences Program	12.800		6,373,165		1,797,467	8,087,701
Air Force Defense Research Sciences Program	12.800	FA9550-19-1-0066	7,701		7,701	8,087,701
Pass-Through From Ahmic Aerospace Limited Liability Corporation	12.800			19,465		8,087,701
Pass-Through From Asian Office of Aerospace Research and Development	12.800			141,879		8,087,701

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2019**

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From Echo Ridge Limited Liability Corporation	12.800			20,187		8,087,701
Pass-Through From InnoSense Limited Liability Corporation	12.800			18,179		8,087,701
Pass-Through From KBRwyle	12.800			36,583		8,087,701
Pass-Through From Luna Innovations Incorporated	12.800			76,526		8,087,701
Pass-Through From M4 Engineering Incorporated	12.800			23,747		8,087,701
Pass-Through From MacAulay-Brown Incorporated	12.800			66,426		8,087,701
Pass-Through From NanoSonic Incorporated	12.800			31,829		8,087,701
Pass-Through From Ohio State University	12.800			448,436		8,087,701
Pass-Through From Pennsylvania State University	12.800			6,115		8,087,701
Pass-Through From Regents of the University of Michigan	12.800			262,653		8,087,701
Pass-Through From The Griffiss Institute	12.800			131,575		8,087,701
Pass-Through From The Ohio State University	12.800			51,158		8,087,701
Pass-Through From The University of Texas at Austin	12.800			163,417		8,087,701
Pass-Through From University of Arizona	12.800			10,945		8,087,701
Pass-Through From University of California at Berkeley	12.800			21,571		8,087,701
Pass-Through From University Of Pittsburgh	12.800			86,485		8,087,701
Language Grant Program	12.900		90,801			169,472
Mathematical Sciences Grants Program	12.901		90,989			110,988
Information Security Grant Program	12.902		359,627			974,341
GenCyber Grants Program	12.903		75,836			314,667
Research and Technology Development	12.910		3,937,498		2,005,268	6,663,361
Pass-Through From Brown University	12.910			53,558		6,663,361
Pass-Through From Institut Pasteur	12.910			39,750		6,663,361
Pass-Through From Millennium Space Systems	12.910			150		6,663,361
Pass-Through From Rutgers, The State University of New Jersey	12.910			39,421		6,663,361
Pass-Through From Texas A & M University	12.910			118,892		6,663,361
Pass-Through From Uncharted Software	12.910			200,269		6,663,361
Pass-Through From University of California, Santa Barbara	12.910			290,667		6,663,361
Pass-Through From University of Delaware	12.910			137,932		6,663,361
Pass-Through From University of Michigan	12.910			126,994		6,663,361
Pass-Through From University of Rochester	12.910			32,647		6,663,361
Pass-Through From University of Southern California	12.910			112,495		6,663,361
Pass-Through From Vencore Labs Incorporated	12.910			262,431		6,663,361
Other Assistance	12.RD	FA8750-15-C-0118	934,031		445,753	74,836,106
Other Assistance	12.RD	HR0011-15-C-0139	979,848		164,153	74,836,106
Other Assistance	12.RD	W81XWH-14-1-0367	872,483		131,116	74,836,106
Other Assistance	12.RD	W911NF-18-C-0019	1,445,133		464,498	74,836,106
Other Assistance	12.RD	17-C-0182	(439,510)			74,836,106
Other Assistance	12.RD	2018-18030100003	1,045,253			74,836,106
Other Assistance	12.RD	418267-20006	147,579			74,836,106
Other Assistance	12.RD	450512-20006	985,543			74,836,106
Other Assistance	12.RD	450522-20006	582,773			74,836,106
Other Assistance	12.RD	450595-20006	125,728			74,836,106
Other Assistance	12.RD	Academic Fellowship Program for the US Naval Observatory-N0018917DZ027-TO 198/277/412/414/415/405/667/649/711/984 - 204214 204216 204218 204219 204220 204488				
Other Assistance	12.RD	204580 204591 204642 204654	512,303			74,836,106
Other Assistance	12.RD	Agile Cognitive Assistants for Advanced Persistent Threat Detection-FA8750-17-C-0002-204086	276,883			74,836,106
Other Assistance	12.RD	AT-45065	223,869			74,836,106
Other Assistance	12.RD	AT-48395	1,031,570			74,836,106
Other Assistance	12.RD	AT-58726	229			74,836,106
Other Assistance	12.RD	CyberSecurity Curricula Development-H98230-17-1-0415-204322	60,246			74,836,106
Other Assistance	12.RD	D-1031/N00178-18-F-D465	197,943			74,836,106
Other Assistance	12.RD	D-1031/N00178-18-F-D473	30,048			74,836,106
Other Assistance	12.RD	D-1031/N00178-18-F-D474	18,617			74,836,106
Other Assistance	12.RD	D17AC00003	33,603		3,639	74,836,106
Other Assistance	12.RD	Democratizing DDoS Defenses Using Secure Indirection Networks-HR0011-16-C-0055-				
Other Assistance	12.RD	203809;56AKK	1,208,055		834,689	74,836,106
Other Assistance	12.RD	FA8650-18-C-7826	1,689,006		703,868	74,836,106
Other Assistance	12.RD	FA8750-19-C-0026	397,542		258,609	74,836,106
Other Assistance	12.RD	GG12102 PO#2124818	140,752			74,836,106
Other Assistance	12.RD	H98230-17-1-0398	9,427			74,836,106
Other Assistance	12.RD	HDTRA1-17-D-0023/HDTRA1170119	248,726			74,836,106
Other Assistance	12.RD	HDTRA1-17-F-0118 (D-0023)	1,335,919			74,836,106
Other Assistance	12.RD	Logical Vanishability through Hybrid Technology to Prevent Reverse Engineering-FA8650-15-C-7569-				
Other Assistance	12.RD	203705;0008797	587,862		296,452	74,836,106

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2019**

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Other Assistance	12.RD	Mobile Unmanned/manned Distributed Lethality Airborne Network (MUDLAN), Joint Capabilities Technology Demonstration (JCTD) Phase 1-FA8075-Mulan Enhanced Rapid Integration for Transition-14-D-0014-204314-204439;SUB1123884	14,126,735		12,422,211	74,836,106
Other Assistance	12.RD	204606;FA8750-18-C-0129	18,342,837		17,883,181	74,836,106
Other Assistance	12.RD	N00014-18-P-1019	92,971			74,836,106
Other Assistance	12.RD	N00173-18-P-0186	88,514			74,836,106
Other Assistance	12.RD	N00173-18-P-0873	43,726			74,836,106
Other Assistance	12.RD	N00174-16-C-0035	85,270			74,836,106
Other Assistance	12.RD	N00178-13-D-1031 / N00178-18-F	40,484			74,836,106
Other Assistance	12.RD	N00421-16-2-B001	593,642			74,836,106
Other Assistance	12.RD	N00421-16-2-B001_P00008	184,525			74,836,106
Other Assistance	12.RD	N3239818P0331	71,745			74,836,106
Other Assistance	12.RD	N3239818P0338	61,303			74,836,106
Other Assistance	12.RD	N4175619C3508	1,553			74,836,106
Other Assistance	12.RD	N66001-17-C-4052	172,951		103,270	74,836,106
Other Assistance	12.RD	Pathway Inhibitor Development-W81XWH-17-C-0066-204160	106,161			74,836,106
Other Assistance	12.RD	Phosphoproteomic Profiling and Functional Characterization of Host Response to Pathogens through Intracellular and Intercellular Signaling-W81XWH-15-P-0098-203446	9,625			74,836,106
Other Assistance	12.RD	PO# 943005	51,983			74,836,106
Other Assistance	12.RD	PO#939161	56,396			74,836,106
Other Assistance	12.RD	Program Manager in Information Innovations Office at Defense Advanced Research Projects Agency (DARPA)-204202	38,816			74,836,106
Other Assistance	12.RD	Research Support Services for Cross-Domain Pseudo-Sensor for Enhanced ORM-N62271-17-P-1154-204349	51,115			74,836,106
Other Assistance	12.RD	SGS18-1021	31,043			74,836,106
Other Assistance	12.RD	Tustison IPA	15,311			74,836,106
Other Assistance	12.RD	US Department of Defense - W912HQ-18-C-0034 Vector Mapping of Ticks and Tick-Borne Pathogens of Mongolia-204722	117,102			74,836,106
Other Assistance	12.RD	W81XWH-14-C-0054	21,238			74,836,106
Other Assistance	12.RD	W81XWH-17-1-0487/PO0011025125	161,229			74,836,106
Other Assistance	12.RD	W81XWH-13-1-0487/PO0011025125	304,913			74,836,106
Other Assistance	12.RD	W81XWH-19-C-0074	10,359			74,836,106
Other Assistance	12.RD	W911QY-16-C-0106	149,810			74,836,106
Other Assistance	12.RD	W911W5-16-C-0007	568,084			74,836,106
Other Assistance	12.RD	W912HQ-18-C-0034	231,689			74,836,106
Other Assistance	12.RD	W912HQ-19-P-0001	4,625			74,836,106
Pass-Through From Advanced Technology International	12.RD	SUBCONTRACT 2018-511		90,291		74,836,106
Pass-Through From AIM Photonics	12.RD	SUNY Polytechnic AIM		152,932		74,836,106
Pass-Through From Akamai Technologies, Incorporated	12.RD	UVA-2019-01		16,635		74,836,106
Pass-Through From Alaire Technologies, Incorporated	12.RD	Atmospheric Boundary Layer Simulations-204543;1788		11,197		74,836,106
Pass-Through From Alion Science and Technology Corporation	12.RD	Joint Capabilities Embedded Technology Insertion and Integration-GS00Q14ADU401 OASIS-204740;SUB1139948-001		1,990,920	1,461,401	74,836,106
Pass-Through From Alion Science and Technology Corporation	12.RD	Mobile Unmanned/manned Distributed Lethality Airborne Network (MUDLAN), Joint Capabilities Technology Demonstration (JCTD) Phase 1-FA8075-14-D-0014-204314-204439;SUB1123884		207,292		74,836,106
Pass-Through From Ambercycle Incorporated	12.RD	AT-47475		106,730		74,836,106
Pass-Through From American Systems Corporation	12.RD	S19024_1		45,322		74,836,106
Pass-Through From Applied Research Associates, Incorporated	12.RD	PO17-01282 / S-271-002222.02		44,990		74,836,106
Pass-Through From Applied Signals Intelligence	12.RD	2018-VT-001		69,167		74,836,106
Pass-Through From ASSETT, Incorporated	12.RD	Situational Awareness for Mission Critical Ship Systems-N68335-18-C-0687-204609;AST2018-003		37,318		74,836,106
Pass-Through From AVID Limited Liability Corporation	12.RD	AVIDW15QKN14C0046VT		7,534		74,836,106
Pass-Through From Barron Associates, Incorporated	12.RD	528-SC01		97,627		74,836,106
Pass-Through From Barron Associates, Incorporated	12.RD	564-SC01		33,112		74,836,106
Pass-Through From Battelle Memorial Institute	12.RD	US001-0000566421		8,055		74,836,106
Pass-Through From Boeing Company	12.RD	1061-23		1,389,283		74,836,106
Pass-Through From Boeing Company	12.RD	PO#000477		602		74,836,106
Pass-Through From C2 Technologies, Incorporated	12.RD	eSchool of Graduate Professional Military Education Mixed Reality White Paper-GSQ1017EC0008-204625;G01180287		9,852		74,836,106
Pass-Through From CACI International Incorporated	12.RD	P000013304		38,435		74,836,106

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2019**

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From CACI International Incorporated	12.RD	P000039542 Blockchaining Collaborative Data Management- H98230-18-D-008-204529-204761;1130225-		495,536		74,836,106
Pass-Through From Carnegie Mellon University	12.RD	400180		43,452		74,836,106
Pass-Through From CFD Research Corporation	12.RD	0318-204672;Proj #9348/Contract# 20180386 System to Evaluate and Assess Holistic Aircrew Workload (SEAHAWK)-N68335-18-C-0134- 204481;SCI627201		1,227		74,836,106
Pass-Through From Charles River Analytics, Incorporated	12.RD	204481;SCI627201		104,799		74,836,106
Pass-Through From Christopher Reeve Foundation	12.RD	CTN14-2018(CS)		46,037		74,836,106
Pass-Through From Christopher Reeve Foundation	12.RD	CTN15-2019(C-PY) Support on United States Special Operations Command (USSOCOM) Data Interoperability-		10,060		74,836,106
Pass-Through From Cognitics, Incorporated	12.RD	H9240519P0010-204742;2019-18C-001 C2SIM Cyber Prototype-W31P4Q-16-A-0003- 204475;HS-170196		8,862		74,836,106
Pass-Through From COLSA Corporation	12.RD	P-00015.002/C716		37,775		74,836,106
Pass-Through From Combustion Research and Flow Technology, Incorporated	12.RD	16-013 M67854-16-C-6581		26,050		74,836,106
Pass-Through From Corvid Technologies	12.RD	17-027 W911QX-17-C-0029 Tactical Immune System based on Dynamically Assigned Sense of Self-W56KGU-17-C-0077- 204501;1081466		68,730		74,836,106
Pass-Through From CyberRock, Incorporated	12.RD	204501;1081466		60,272		74,836,106
Pass-Through From Decisive Analytics Corporation	12.RD	HDTRA1-17-C-0073-204702;PO 000001126		32,516		74,836,106
Pass-Through From Deep Learning Analytics	12.RD	VT-100117		9,329		74,836,106
Pass-Through From Draper	12.RD	SC001-0000001074		340,289		74,836,106
Pass-Through From Duke University	12.RD	313-0874 Dynamically Relocatable Mission Control And Performance-N68335-17-C-0629-204409;NAV001- 001		28,856		74,836,106
Pass-Through From DZYNE Technologies Incorporated	12.RD	001		7,297		74,836,106
Pass-Through From EA Engineering Science & Technology Incorporated	12.RD	LSO #18671		12,234		74,836,106
Pass-Through From Foundry Defense Systems, Incorporated	12.RD	Resilient Autonomous Secure Common Operating Picture-FA8650-18-P-9201-204442;601		7,627		74,836,106
Pass-Through From Freedom Photonics, Limited Liability Company	12.RD	N00-173-16-C-6007		65,060		74,836,106
Pass-Through From Freedom Photonics, Limited Liability Company	12.RD	S7061-01		50,191		74,836,106
Pass-Through From Freedom Photonics, Limited Liability Company	12.RD	S7139-01		38,815		74,836,106
Pass-Through From Galois Incorporated	12.RD	Jana: Ensuring Secure, Private, and Flexible Data Access-N66001-15-C-4070-203721;2015-015		66,252		74,836,106
Pass-Through From Gemini Technical Solutions JV, Limited Liability Company	12.RD	Gemini_Foresman_Gemini Contract		164,038		74,836,106
Pass-Through From Georgia Institute of Technology	12.RD	D8679-S7		36,600		74,836,106
Pass-Through From Georgia Institute of Technology	12.RD	Strategic Multilayer Assessment (SMA): Strategic Outcomes-W31P4Q-18-D-0002-204696;D8413-S1		113,163		74,836,106
Pass-Through From GIRD Systems Incorporated	12.RD	52-002-1018CF40		124,044		74,836,106
Pass-Through From Graf Research Corporation	12.RD	AT-52743		82,086		74,836,106
Pass-Through From GrammaTech, Incorporated	12.RD	Prime Con.#FA8750-14-C-0110		2,617		74,836,106
Pass-Through From Gxm Consulting Limited Liability Company	12.RD	418-UVA-0039 TaskOrder 001		43,747		74,836,106
Pass-Through From Gxm Consulting Limited Liability Company	12.RD	418-UVA-0039; TO#002		11,907		74,836,106
Pass-Through From HRL Laboratories, Limited Liability Company	12.RD	12105-162884-DS Exploring the Use of Innovative Performance Tests to Measure Personality Traits-W911NF-15-C-0216- 204263;17-01		18,424		74,836,106
Pass-Through From Human Resources Research Organization	12.RD	5,000		5,000		74,836,106
Pass-Through From Innovative Decisions, Incorporated	12.RD	Inference Enterprise Multi-Modeling-2016- 16031400006-203811;032016-SCITE-GMU		514,791		74,836,106
Pass-Through From Innoveering, Limited Liability Company	12.RD	GOYNE_UVA_INNOVEERING		42,406		74,836,106
Pass-Through From Innoveering, Limited Liability Company	12.RD	Innoveering-Goyne-DARPA		7,663		74,836,106
Pass-Through From Innoveering, Limited Liability Company	12.RD	STTR Contract FA8650-16-C-2715		57,683		74,836,106
Pass-Through From Intelligent Automation Incorporated	12.RD	INTELLIGENT AUTOMATION, INC Requirement analysis on Software-Defined Networking (SDN) deployment in federal agency network operation environment-FA8750-18-C-0062- 204617;2369-2		12,311		74,836,106
Pass-Through From Intelligent Automation, Incorporated	12.RD	204617;2369-2		33,041		74,836,106

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2019**

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From Intelligent Fusion Technology, Incorporated	12.RD	Situational Awareness for Mission Critical Ship Systems using Probabilistic Knowledge Graph- N68335-18-C-0691-204569;048-01		35,240		74,836,106
Pass-Through From Iowa State University	12.RD	130186-PERIOD 2		71,521		74,836,106
Pass-Through From Johns Hopkins University	12.RD	120094		308,739		74,836,106
Pass-Through From Johns Hopkins University	12.RD	131973		71,354		74,836,106
Pass-Through From Johns Hopkins University	12.RD	151532		515,898		74,836,106
Pass-Through From Johns Hopkins University	12.RD	W81XWH-16-2-0060		9,781		74,836,106
Pass-Through From Johns Hopkins University	12.RD	National C3 (NC3) Architecture Modernization- N00024-13-D-6400-204603;136871		49,839		74,836,106
Pass-Through From Johns Hopkins University	12.RD	Navy Tactical Grid Experiment Naval Research Enterprise & Equipment-N00024-13-D-6400-204736;153366		1,127,491	204,840	74,836,106
Pass-Through From Keratin Biosciences, Incorporated	12.RD	W81XWH-15C-0084		16,458		74,836,106
Pass-Through From Knowledge Based Systems, Incorporated	12.RD	PaNIMI Quantum Probability Blotting Modeling- N00014-16-C-1056-204193;2017-GMU		76,841		74,836,106
Pass-Through From Kostas Research Institute at Northeastern University Limited Liability Corporation	12.RD	555009		88,285		74,836,106
Pass-Through From L3 Advanced Programs Incorporated	12.RD	PO 8379		379,796		74,836,106
Pass-Through From Laulima Systems	12.RD	NSC-16-0140-002		58,215		74,836,106
Pass-Through From LGS Innovations	12.RD	LGS171104		227,904		74,836,106
Pass-Through From Lightspin Technologies, Incorporated	12.RD	Lightspin_ N00253-17-C-0003		133,211		74,836,106
Pass-Through From Lockheed Martin Corporation	12.RD	4103969479		456,776		74,836,106
Pass-Through From Lockheed Martin Corporation	12.RD	P18-222219		852,390		74,836,106
Pass-Through From Lockheed Martin Corporation	12.RD	PO # 4103874198		47,259		74,836,106
Pass-Through From Luna Innovations Incorporated	12.RD	351801VT		581		74,836,106
Pass-Through From Luna Innovations Incorporated	12.RD	3598-DHA-1T/VT		56,177		74,836,106
Pass-Through From Luna Innovations, Incorporated	12.RD	3272-NVY-2S		125,648		74,836,106
Pass-Through From Luna Innovations, Incorporated	12.RD	3330-NVY-2S/UVA		63,088		74,836,106
Pass-Through From Luna Innovations, Incorporated	12.RD	3349-ARM-2S/UVA		157,493		74,836,106
Pass-Through From Luna Innovations, Incorporated	12.RD	3443-AFR-2S/UVA		90,869		74,836,106
Pass-Through From Luna Innovations, Incorporated	12.RD	3571-DHA-1S/UVA		16,800		74,836,106
Pass-Through From Luna Innovations, Incorporated	12.RD	3604-NVY-1T/UVA		31,343		74,836,106
Pass-Through From Luna Innovations, Incorporated	12.RD	3614-NVY-1T/UVA		207		74,836,106
Pass-Through From Luna Innovations, Incorporated	12.RD	3632-AFR-1S/UVA		2,195		74,836,106
Pass-Through From M4 Engineering Incorporated	12.RD	AT-57834		18,726		74,836,106
Pass-Through From MacAulay-Brown Incorporated	12.RD	PO# DSC3133-01		35,822		74,836,106
Pass-Through From Manufacturing Techniques Incorporated	12.RD	Robust interference rejection in the NQR detection of explosives: the next generation atomic magnetometer and magnetometer array design W909MY-12-D0008/TO 0054-204680-204307;PO36700		244,179	48,112	74,836,106
Pass-Through From Manufacturing Techniques Incorporated	12.RD	Wearable Sensing Technology for Neuronal Training and Rehabilitation-W909MY-12-D-0008/024-204392;29381		11,158		74,836,106
Pass-Through From Marstel-Day Limited Liability Corporation	12.RD	MSA-17-0017-VT_CMI TO#01		26,849		74,836,106
Pass-Through From Marstel-Day Limited Liability Corporation	12.RD	TASK ORDER 3		13,018		74,836,106
Pass-Through From Marstel-Day Limited Liability Corporation	12.RD	TASK ORDER 4		80,019		74,836,106
Pass-Through From MC Technologies	12.RD	MCTech-Li-DigImg		5,975		74,836,106
Pass-Through From Ministry of Defense Israel	12.RD	PO 4440871955		23,317		74,836,106
Pass-Through From Mitre Corporation	12.RD	NO. 121979		1,379		74,836,106
Pass-Through From Morton Photonics Incorporated	12.RD	MP-UVA-01		27,170		74,836,106
Pass-Through From Nanohmics Incorporated	12.RD	N18A-T001		44,745		74,836,106
Pass-Through From NanoSonic Incorporated	12.RD	AF1-0009		7,860		74,836,106
Pass-Through From NanoSonic Incorporated	12.RD	AR-0117		3,020		74,836,106
Pass-Through From NanoSonic Incorporated	12.RD	AR-C0004		19,116		74,836,106
Pass-Through From NanoSonic Incorporated	12.RD	MD-7443		19,533		74,836,106
Pass-Through From National Institute of Building Sciences	12.RD	N62470-14-D-1030(X69) 418357-19C97		125,795	12,503	74,836,106
Pass-Through From National Institute of Building Sciences	12.RD	N62470-14-D-1030(X69) 418357-19C95		48,176	48,176	74,836,106
Pass-Through From National Institute of Building Sciences	12.RD	N62470-14-D-1030(X69) 418357-19138		1,657	1,657	74,836,106
Pass-Through From Next Century Corporation	12.RD	NC082817-VT-GORDIAN		493,679		74,836,106

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2019**

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From Northrop Grumman Corporation	12.RD	8140000896		127,177		74,836,106
Pass-Through From Northrop Grumman Corporation	12.RD	8140000899		153,661		74,836,106
Pass-Through From ORSA Technologies Limited Liability Corporation	12.RD	SOT-VT-DAFD-16-03		1,563		74,836,106
Pass-Through From Palo Alto Research Center Incorporated	12.RD	Configuration Security (CONSEC)-FA8750-18-2-0147-204694;P314449		91,308		74,836,106
Pass-Through From Paragon NanoLabs, Incorporated	12.RD	Computational screening platform for predicting protein-DNA binding interfaces-W911SR-17-C-0010-204159;20170428-MASON-051-ISD-SBIRII		84,764		74,836,106
Pass-Through From Phase Sensitive Innovations, Incorporated	12.RD	Phase Sensitive Innov_Campbel Enhanced Cyber Defense by Leveraging Involuntary Analog Emissions-FA8650-16-C-7621-		74,563		74,836,106
Pass-Through From Power Fingerprinting, Incorporated	12.RD	203831;1050143		213,315		74,836,106
Pass-Through From Prime Photonics Incorporated	12.RD	ARM 02-205-VT/TO-11 Commercial-Off-The-Shelf (COTS) Approach to Information Security N00253-16-C-0007-		87,647		74,836,106
Pass-Through From Progeny Systems	12.RD	203960;PSC-0341		150,537		74,836,106
Pass-Through From QmagiQ Limited Liability Corporation	12.RD	AT-52731		17,288		74,836,106
Pass-Through From Raytheon Systems	12.RD	Anytime Reasoning and Analysis for Kill-Web Negotiation and Instantiation across Domains (ARAKNID)-FA8750-19-C-0056-204780;90072-PO		6,132		74,836,106
Pass-Through From Raytheon Systems	12.RD	Derived and Integrated Cyber Effects (DICE)-FA8750-17-C-0209-204279;14743/PO9500013553 Mobilizing the Micro-Ops: Securing Processor Architectures via Context-Sensitive Decoding-		107,181		74,836,106
Pass-Through From Regents of the University of California	12.RD	HR001118C0020-204437;97774952		127,624		74,836,106
Pass-Through From Rolls-Royce Corporation	12.RD	5003201794		5,671		74,836,106
Pass-Through From S D Miller and Associates Professional Limited Liability Corporation	12.RD	DOD C.NO. FA9550-18-C0003		3,759		74,836,106
Pass-Through From SA Photonics Limited Liability Corporation	12.RD	PO 2022VT1607;417974-19079		105,946	42,575	74,836,106
Pass-Through From Salem Research Institute Incorporated	12.RD	AT-43873		27,107		74,836,106
Pass-Through From Semiconductor Research Corporation	12.RD	2018-JU-2780		5,654,850	4,726,798	74,836,106
Pass-Through From Service Disabled Contracting Group, Incorporated	12.RD	Crane Island Eastern Expansion Oyster Mitigation Oyster Shell-String Survey;Prime contract number W91236-12-C-0024		714		74,836,106
Pass-Through From Signature Science, Limited Liability Company	12.RD	IS1018-004		10,238		74,836,106
Pass-Through From Signature Science, Limited Liability Company	12.RD	TO#IS1018-003/HHM402-17-D-0006		119,346		74,836,106
Pass-Through From Southwest Research Institute	12.RD	L99044RI		134,636		74,836,106
Pass-Through From Stevens Institute of Technology	12.RD	2102770-01/HQ0034-13-D-0004		109,396		74,836,106
Pass-Through From Stevens Institute of Technology	12.RD	2102813-01		320,287		74,836,106
Pass-Through From Stevens Institute of Technology	12.RD	2102828-01		145,264		74,836,106
Pass-Through From Stevens Institute of Technology	12.RD	2102876-05		19,333		74,836,106
Pass-Through From Systems and Technology Research	12.RD	SUBCONT 2019-0019		22,825		74,836,106
Pass-Through From Tasso Incorporated	12.RD	The HemoLink: A universal platform for blood collection, stabilization, and shipping-HDTRA117C0066-204352;01142051		636,728		74,836,106
Pass-Through From Texas A&M Engineering Experiment Station	12.RD	Subcontractor No. 28-S172882		8,998		74,836,106
Pass-Through From The Aerospace Corporation	12.RD	The Aerospace Corp_Fleming_SI Enabling and Securing Robotic Team Situational Awareness-W911NF-17-1-0447-204346;401285-5801		1,384		74,836,106
Pass-Through From The Board of Trustees of The Colorado School of Mines	12.RD	Multi-domain C2 (MD-C2) "Clean Sheet" Implementation-FA8750-15-3-6000-204783;SA		52,499		74,836,106
Pass-Through From The Griffiss Institute	12.RD	19036001-0013		35,531		74,836,106
Pass-Through From The Henry M. Jackson Foundation	12.RD	780506		17,437		74,836,106
Pass-Through From The Johns Hopkins University Applied Physics Laboratory	12.RD	145165		572,916		74,836,106
Pass-Through From The Mitre Corporation	12.RD	14-124925		41,302		74,836,106
Pass-Through From The Mitre Corporation	12.RD	Task Order 19-109405		10,000		74,836,106
Pass-Through From Theofanous & Company, Incorporated	12.RD	MAE-THEO-8459-14		116,215		74,836,106
Pass-Through From Thornton Tomasetti	12.RD	NN16146.00_TO0021_VT		4,093		74,836,106
Pass-Through From Tufts University	12.RD	101925-00001 // PO# EP0167949		11,572		74,836,106
Pass-Through From UES, Incorporated	12.RD	S-977-022-002		19,582		74,836,106

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2019**

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From University of California, San Diego	12.RD	109870153/Invoice # S9002178		18,965		74,836,106
Pass-Through From University of Pennsylvania	12.RD	574173/PO#4175612		63,426		74,836,106
Pass-Through From University of Southern California	12.RD	101931436		120,448		74,836,106
Pass-Through From University of Southern California	12.RD	106614089		117,908		74,836,106
Pass-Through From University of Southern California	12.RD	SUBAWARD 109595960 Integrating Structural Theories of Revolution with Evolutionary Models to Predict Societal Resilience and Stability-W911NF-18-1-0138-204523;A18-0953-		93,550		74,836,106
Pass-Through From University Of Tennessee	12.RD	S001 Distributed System Pattern Discovery Using Time		28,880		74,836,106
Pass-Through From VECTARE Limited Liability Company	12.RD	Series Discords-203877;1154-00 REV A Information Assurance Research for Industrial Control and Logistics Systems (IARICL)-		97,815		74,836,106
Pass-Through From VECTARE Limited Liability Company	12.RD	204390;1194-00		50,126		74,836,106
Pass-Through From VECTARE Limited Liability Company	12.RD	Internet of Thing-204528-204712;1167-00-REV-A Cyber Security Applied Research and Experimentation Partner-W911NF-14-R-0001-		56,269		74,836,106
Pass-Through From Vencore Labs Incorporated	12.RD	204699;PO-0017309		18,609		74,836,106
Pass-Through From Viasat, Incorporated	12.RD	4179547		266,374		74,836,106
Pass-Through From Virginia Tech Applied Research Corporation	12.RD	SUBCONT/TO#0008		4,588		74,836,106
Pass-Through From Virginia Tech Applied Research Corporation	12.RD	SUBCONT/TO#0009		274,849		74,836,106
Pass-Through From Virginia Tech Applied Research Corporation	12.RD	TASK ORDER #0012		30,006		74,836,106
Total Research and Development			109,571,237	35,836,278	53,455,314	
Total U.S. DEPARTMENT OF DEFENSE			189,914,481	39,041,994	54,912,129	
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>						
Housing Counseling Assistance Program	14.169		24,734			28,613
Pass-Through From Virginia Housing Development Authority	14.169			3,879		28,613
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228		14,664,164		13,851,714	14,664,164
Emergency Solutions Grant Program	14.231		2,895,060		2,721,188	2,895,060
Supportive Housing Program	14.235		159,393		98,797	159,393
Home Investment Partnerships Program	14.239		8,358,972		7,825,489	8,358,972
Housing Opportunities for Persons with AIDS	14.241		768,821		736,498	768,821
Continuum of Care Program	14.267		122,308			122,308
Housing Trust Fund	14.275		1,652,978		1,625,847	1,652,978
Fair Housing Assistance Program_State and Local	14.401		319,917			319,917
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900					
Pass-Through From Federal HUD	14.900	0301-03610-SV0909-1184		11,636		11,636
Total Excluding Clusters Identified Below			28,966,347	15,515	26,859,533	
<b>CDBG Disaster Recovery Grants:</b>						
National Resilient Disaster Recovery Competition	14.272		10,836,972		10,556,814	10,843,778
Pass-Through From Coastal Community Resilience, Incorporated	14.272			6,806		10,843,778
Total CDBG Disaster Recovery Grants			10,836,972	6,806	10,556,814	10,843,778
<b>CDBG Entitlement Grants Cluster:</b>						
Community Development Block Grants/Entitlement Grants	14.218					
Pass-Through From Richmond City	14.218			95,248		95,248
Total CDBG Entitlement Grants Cluster			0	95,248	0	95,248
<b>Research and Development:</b>						
Healthy Homes Technical Studies Grants	14.906		230,213		42,465	230,213
Total Research and Development			230,213	0	42,465	
Total U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			40,033,532	117,569	37,458,812	
<b>U.S. DEPARTMENT OF THE INTERIOR</b>						
Forests and Woodlands Resource Management	15.233		6,294			6,294
Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	15.250		3,559,931		124,465	3,559,931
Abandoned Mine Land Reclamation (AMLR) Program	15.252		3,700,922		1,918,540	3,700,922
National Forest Acquired Lands	15.438		46,841			46,841
Fish and Wildlife Management Assistance	15.608		118,839		11,100	148,535
Cooperative Endangered Species Conservation Fund	15.615	301-18-043	221,648		4,594	316,195
Clean Vessel Act Program	15.616		164,278		134,456	164,278
Sportfishing and Boating Safety Act	15.622		89,798		89,111	89,798

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2019**

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
State Wildlife Grants	15.634		1,148,181			1,181,477
Pass-Through From Southeastern Association of Fish and Wildlife Agencies	15.634	GS-F16AP00113-VAH		2,439		1,181,477
Undesirable/Noxious Plant Species	15.652		9,829			9,829
Endangered Species Conservation Recovery						
Implementation Funds	15.657		49,255			1,732,932
Natural Resource Damage Assessment, Restoration and Implementation	15.658		42,548			94,555
Endangered Species - Candidate Conservation Action Funds	15.660		1,172			1,172
National Cooperative Geologic Mapping Program	15.810		11,388			233,804
National Geological and Geophysical Data Preservation Program	15.814		26,423		26,407	26,423
National Land Remote Sensing_Education Outreach and Research	15.815					
Pass-Through From AmericaView Incorporated	15.815			3,218		3,218
Historic Preservation Fund Grants-In-Aid	15.904	DHR65030/0000112494/0000112098/0000111270	1,171,091		351,525	1,171,091
Outdoor Recreation_Acquisition, Development and Planning	15.916		639,579		634,448	639,579
Native American Graves Protection and Repatriation Act	15.922		12,760			12,760
National Maritime Heritage Grants Program	15.925	0000112157/0000113419	103,257		71,584	103,257
Civil War Battlefield Land Acquisition Grants	15.928		6,785,648		6,785,648	7,018,162
Civil War Battlefield Land Acquisition Grants	15.928	0000115207	232,514		232,514	7,018,162
Chesapeake Bay Gateways Network	15.930		116,858			116,858
Conservation Activities by Youth Service Organizations	15.931		70,532			70,532
National Trails System Projects	15.935		7,098			7,098
Cooperative Research and Training Programs Resources of the National Park System	15.945		149,217			1,408,576
Cultural Resources Management	15.946					
Pass-Through From Organization of American Historians	15.946			20,042		52,974
Historic Preservation Fund Grants to Provide Disaster Relief to Historic Properties Damaged by Hurricane Sandy	15.957	DHR68010	17,273		11,799	17,273
Other Assistance	15.U01	American Battle Monuments Commission (ABMC) Education Reimagined-D17PC00446-204327	59,653			59,653
Total Excluding Clusters Identified Below			18,562,827	25,699	10,396,191	
Fish and Wildlife Cluster:						
Sport Fish Restoration Program	15.605		5,552,912			5,560,148
Pass-Through From University of Hawaii	15.605	MA1357		7,236		5,560,148
Wildlife Restoration and Basic Hunter Education	15.611		12,449,625			12,493,456
Pass-Through From Tangled Bank Conservation	15.611			43,831		12,493,456
Enhanced Hunter Education and Safety Program	15.626		129,694			129,694
Total Fish and Wildlife Cluster			18,132,231	51,067	0	18,183,298
Research and Development:						
Hurricane Sandy Disaster Relief Coastal Resiliency Grants	15.153					
Pass-Through From The Trust for Tomorrow	15.153			16,375		16,375
Fish, Wildlife and Plant Conservation Resource Management	15.231					
Pass-Through From State of Nevada	15.231	HE-001		20,927		20,927
Wildland Fire Research and Studies Program	15.232		9,574			9,574
Science and Technology Projects Related to Coal Mining and Reclamation	15.255		27,926			27,926
Recreation Resources Management	15.524		27,667			27,667
SECURE Water Act Research Agreements	15.560		119,278			119,278
Fish and Wildlife Management Assistance	15.608		27,815			148,535
Pass-Through From State Of Maryland	15.608			1,881		148,535
Cooperative Endangered Species Conservation Fund	15.615					
Pass-Through From Georgia Department of Natural Resources	15.615	605-17010.6		35,423		316,195
Pass-Through From North Carolina Wildlife Resources Commission	15.615	WM-0247B		23,557		316,195
Pass-Through From The California Department of Fish and Wildlife	15.615	Grant agreement number P1510801		35,567		316,195
State Wildlife Grants	15.634		11,969			1,181,477
Pass-Through From Florida Fish and Wildlife Conservation	15.634			18,888		1,181,477
Marine Turtle Conservation Fund	15.645		10,528			10,528
Migratory Bird Monitoring, Assessment and Conservation	15.655		36,938			36,938
Endangered Species Conservation Recovery						
Implementation Funds	15.657		1,640,888			1,732,932
Pass-Through From Kentucky Waterways Alliance	15.657			42,789		1,732,932
Natural Resource Damage Assessment, Restoration and Implementation	15.658		52,007			94,555
National Fish and Wildlife Foundation	15.663					
Pass-Through From National Audubon Society	15.663			58,932		58,932

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2019**

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Fish and Wildlife Coordination and Assistance Programs	15.664		99,297			110,611
Pass-Through From Tufts University	15.664			11,314		110,611
National Wetlands Inventory	15.665		39,578			39,578
Cooperative Ecosystem Studies Units	15.678		84,560		5,190	84,560
Assistance to State Water Resources Research Institutes	15.805		90,375			90,375
Earthquake Hazards Research Grants	15.807		127,933			127,933
U.S. Geological Survey_ Research and Data Collection	15.808		438,097			438,097
National Cooperative Geologic Mapping Program	15.810		222,416		115,635	233,804
Cooperative Research Units Program	15.812		394,410		10,124	394,410
Cooperative Research and Training Programs Resources of the National Park System	15.945		1,243,151		10,819	1,408,576
Pass-Through From National Park Service	15.945			16,208		1,408,576
Cultural Resources Management	15.946		30,987			52,974
Pass-Through From Organization of American						
Historians	15.946			1,945		52,974
Water Use and Data Research	15.981		55,853			55,853
Other Assistance	15.RD	140P8418P0082	9,500			167,115
Other Assistance	15.RD	Climate Communication Internships-P11AC30805/P12AC10261-202634	3,234			167,115
Other Assistance	15.RD	Fish and Wildlife Adaptation Fellowship Program-G18AC00356-204667	20,000			167,115
Other Assistance	15.RD	G16PX00275	16,416			167,115
Other Assistance	15.RD	National Park Service Resource Management Internship Program-P11AC30805/P13AC01450-203135	77,567			167,115
Other Assistance	15.RD	Visitor Perceptions of Climate Change in U.S. National Parks-P13AC01364/P11AC30805-203086	4,851			167,115
Pass-Through From Appalachian Trail Conservancy	15.RD	2014-2000-001;417633-19275		35,547	4,982	167,115
Total Research and Development			4,922,815	319,353	146,750	
<b>Total U.S. DEPARTMENT OF THE INTERIOR</b>			<b>41,617,873</b>	<b>396,119</b>	<b>10,542,941</b>	
<b>U.S. DEPARTMENT OF JUSTICE</b>						
Law Enforcement Assistance_Narcotics and Dangerous Drugs Training	16.004		105,753			105,753
Sexual Assault Services Formula Program	16.017		484,394		484,394	484,394
OVW Research and Evaluation Program	16.026		64,038			64,038
Community-Based Violence Prevention Program	16.123		14,988			14,988
Services for Trafficking Victims	16.320	Human Trafficking /110173;110173	116,972		11,838	116,972
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	16.525		91,807			91,807
Juvenile Justice and Delinquency Prevention_Allocation to States	16.540		459,194		387,515	459,194
Missing Children's Assistance	16.543		369,859			369,859
State Justice Statistics Program for Statistical Analysis Centers	16.550		90,457			90,457
National Criminal History Improvement Program (NCHIP)	16.554		565,300			565,300
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560		33,544			5,334,313
Crime Victim Assistance	16.575		45,978,707		41,304,616	45,978,707
Crime Victim Assistance/Discretionary Grants	16.582		745,511		218,769	745,511
Violence Against Women Formula Grants	16.588		3,594,825		2,819,082	3,594,825
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590					
Pass-Through From Action Alliance	16.590			48,499		91,050
Pass-Through From Action Alliance	16.590	ICJR 110917;16-ICJR-OAG		23,683		91,050
Pass-Through From VA Sexual & Domestic Violence						
Action Alliance	16.590	16-ICJR-OCME		18,868		91,050
Residential Substance Abuse Treatment for State Prisoners	16.593		372,520		119,561	372,520
Project Safe Neighborhoods	16.609	PSN 112603;112603	183,416		19,251	183,416
Public Safety Partnership and Community Policing Grants	16.710		314,751			314,751
Juvenile Mentoring Program	16.726		18,174		2,750	100,659
Pass-Through From National 4-H Council	16.726			82,485		100,659
Edward Byrne Memorial Justice Assistance Grant Program	16.738		5,510,158		3,921,721	5,940,364
Edward Byrne Memorial Justice Assistance Grant Program	16.738	18-A4268AD11	39,870		39,870	5,940,364
Edward Byrne Memorial Justice Assistance Grant Program	16.738	Danville 112454;112454	116,454		44,471	5,940,364
DNA Backlog Reduction Program	16.741		1,160,099			1,160,099
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742		167,017			167,017
Economic High-Tech and Cyber Crime Prevention	16.752		195,852			256,349
Second Chance Act Reentry Initiative	16.812		202,613			487,416
Second Chance Act Reentry Initiative	16.812	Smart Re-Entry 110172;110172	248,190		60,657	487,416

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2019**

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
NICS Act Record Improvement Program	16.813		638,826			638,826
John R. Justice Prosecutors and Defenders Incentive Act	16.816		47,670			47,670
National Sexual Assault Kit Initiative	16.833		630,591			630,591
Comprehensive Opioid Abuse Site-Based Program	16.838		31			31
STOP School Violence	16.839		14,976			14,976
Equitable Sharing Program	16.922		1,220,798			1,220,798
Pass-Through From City of Huntington	16.U01	West Virginia Risk-Need-Responsivity 2017-RW-BX-0007-204601;PO 2019-380 Justice and Mental Health Collaboration Program (JMHC) Learning Community-204146;17-PA-161-2504		1,567	810	33,706
Pass-Through From Council Of State Governments	16.U02			19,977		33,706
Pass-Through From La Crosse County	16.U03	La Crosse County Risk-Need-Responsivity (RNR)-2017-RW-BX-0004-204600;205994-1803-00		1,567	810	33,706
Pass-Through From Maricopa County	16.U04	Maricopa County Risk-Need-Responsivity Project-204738-204367;PD13190000000628-1 Shelby County Risk-Need-Responsivity (RNR)-2017-RW-BX-0008-204748;PO 32965		8,796	4,539	33,706
Pass-Through From Shelby County Government	16.U05			1,799	1,260	33,706
Total Excluding Clusters Identified Below			63,797,355	207,241	49,441,914	
Research and Development:						
Legal Assistance for Victims	16.524	2017-WL-AX-0025	113,427		39,436	113,427
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560		5,060,321		1,306,019	5,334,313
Pass-Through From American Institute for Research	16.560			113,780		5,334,313
Pass-Through From Jensen Hughes Incorporated	16.560			38,639		5,334,313
Pass-Through From National Opinion Research Center	16.560			40,585		5,334,313
Pass-Through From Texas A&M University	16.560			47,444		5,334,313
Criminal Justice Research and Development_Graduate Research Fellowships	16.562		460			460
Drug Court Discretionary Grant Program	16.585					
Pass-Through From Jefferson Parish	16.585			6,378	2,520	6,378
Edward Byrne Memorial Justice Assistance Grant Program	16.738					
Pass-Through From City of Galax, Virginia	16.738	Subaward Number: 18-A4218AD 15		103,585		5,940,364
Pass-Through From County of Fairfax	16.738			66,194		5,940,364
Pass-Through From Michigan State University	16.738			104,103		5,940,364
Edward Byrne Memorial Competitive Grant Program	16.751					
Pass-Through From County of Roanoke	16.751			64,607		64,607
Economic High-Tech and Cyber Crime Prevention	16.752		60,497			256,349
Second Chance Act Reentry Initiative	16.812					
Pass-Through From United Planning Organization	16.812			36,613		487,416
Byrne Criminal Justice Innovation Program	16.817					
Pass-Through From Berea College	16.817			5,969		26,565
Pass-Through From Local Initiatives Support Corporation	16.817			20,596		26,565
Vision 21	16.826					
Pass-Through From End Domestic Abuse Wisconsin	16.826			44,992		44,992
Other Assistance	16.RD	Research Assistantship Program-2017UR2652-204199	55,040			350,624
Pass-Through From American Institutes for Research Institute	16.RD	Juvenile Drug Court Systematic Review-2014-DC-BX-K001-203456;0373700102 PROJECT 03737 14-678-15		2,824		350,624
Pass-Through From Arkansas State University	16.RD	Philadelphia Supervision, Motivation, Accountability, Responsibility and Treatment (SMART) Probation 2013-SM-BX-0004-203189;928076		3,865		350,624
Pass-Through From City of Philadelphia	16.RD	Risk Assessment, De-Escalation and Referral (RADAR): A System Wide Information Sharing Approach to Increasing Public Safety in First Responder Crisis Management-203795;8427 National Reentry Resource Center (NRR) 2-2016-MU-BX-K011-204302-204169;17-LA-161-2528/2516		44,441		350,624
Pass-Through From City of Shoreline	16.RD	Alameda County Probation-Evaluation & Implementation Support to Alameda County-		33,992		350,624
Pass-Through From Council Of State Governments	16.RD	204213;14843 National Crime Gun Intelligence Center Initiative-		8,982		350,624
Pass-Through From County of Alameda	16.RD	E0000015346-204353;G-00691707		196,937	22,705	350,624
Pass-Through From Police Foundation	16.RD	09333-000-00-VPI-01		2,643		350,624
Pass-Through From Urban Institute	16.RD			1,900		350,624
Total Research and Development			5,289,745	989,069	1,370,680	
Total U.S. DEPARTMENT OF JUSTICE			69,087,100	1,196,310	50,812,594	
U.S. DEPARTMENT OF LABOR						
Labor Force Statistics	17.002		1,563,164			1,563,164
Compensation and Working Conditions	17.005		122,974			122,974

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2019**

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Registered Apprenticeship Pass-Through From Shenandoah Valley Workforce	17.201					
Development Board	17.201			1,500		1,500
Unemployment Insurance	17.225		320,241,357			320,241,357
Senior Community Service Employment Program	17.235		1,698,613		1,565,700	1,698,613
Trade Adjustment Assistance	17.245		2,714,835			2,714,835
WIA Dislocated Workers	17.260					
Pass-Through From Bay Consortium	17.260			(13,527)		(13,483)
Pass-Through From Lynchburg WIB	17.260			44		(13,483)
H-1B Job Training Grants	17.268		744,240			1,039,851
Pass-Through From New River/Mount Rogers						
Workforce Investment Area Consortium Board	17.268			144,233		1,039,851
Pass-Through From West Virginia Education Policy						
Commission	17.268			151,378		1,039,851
Work Opportunity Tax Credit Program (WOTC)	17.271		468,696			468,696
Temporary Labor Certification for Foreign Workers	17.273		568,488			568,488
Workforce Investment Act (WIA) National Emergency Grants	17.277	LWIA 1 MOU 1-2016	325,256		54,421	325,256
Workforce Investment Act (WIA) Dislocated Worker						
National Reserve Demonstration Grants	17.280		13,167			13,167
Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants	17.282		1,174,390			1,174,390
		LWIA 3-MOU 1 2015/LWIA 6-MOU 1 2015/LWIA 8-MOU 1 2015/LWIA 9-MOU 1 2015/LWIA 11-MOU 1 2015/LWIA 12-MOU 1 2015/LWIA 16-MOU 1				
Workforce Innovation Fund	17.283	2015/LWIA 17-MOU 3 2015	2,724,896		1,033,611	2,724,896
Apprenticeship USA Grants	17.285		86,067			86,067
Occupational Safety and Health_Susan Harwood Training Grants	17.502		120,483			166,638
Occupational Safety and Health_State Program	17.503		3,990,018			3,990,018
Consultation Agreements	17.504		1,120,923			1,120,923
Mine Health and Safety Grants	17.600		332,728		19,211	332,728
Brookwood-Sago Grant	17.603		41,848			41,848
Other Assistance	17.U01	Equal Opportunity Employment commission 41302	7,938			7,938
Total Excluding Clusters Identified Below			<u>338,060,081</u>	<u>283,628</u>	<u>2,672,943</u>	
Employment Service Cluster:						
Employment Service/Wagner-Peyser Funded Activities	17.207		17,905,760		347,376	17,905,760
Local Veterans' Employment Representative Program	17.804		6,309,887			6,309,887
Total Employment Service Cluster			<u>24,215,647</u>	<u>0</u>	<u>347,376</u>	<u>24,215,647</u>
WIOA Cluster:						
		LWDA 2-17-04/LWDA 02-18-04/LWDA 3-17-04/LWDA 3-18-04/LWDA 4-17-04/LWDA 4-18-04/LWDA 6-17-04/LWDA 6-18-04/LWDA 7-17-04/LWDA 7-18-04/LWDA 8-17-04/LWDA 8-18-04/LWDA 9-17-04/LWDA 9-18-04/LWDA 11-17-04/LWDA 11-18-04/LWDA 12-17-04/LWDA 12-18-04/LWDA 13-17-04/LWDA 13-18-04/LWDA 14-17-04/LWDA 14-18-04/LWDA 15-17-04/LWDA 15-18-04/LWDA 16-17-04/LWDA 16-18-04/LWDA 17-17-04/LWDA 17-18-04				
WIA Adult Program	17.258		12,255,451		10,731,031	12,697,949
Pass-Through From Bay Consortium	17.258			(11,355)		12,697,949
Pass-Through From Bay Consortium Workforce		FY18-PY16-ES22VE-001/FY19-PY17-ES22VE-001/PY18-RCC18		343,207		12,697,949
Investment Board, Incorporated	17.258			46,958		12,697,949
Pass-Through From Opportunity, Incorporated	17.258	WIOA-OSO-PY17-1				
Pass-Through From South Central Workforce						
Investment Board	17.258			63,688		12,697,949
		04/LWDA 2-17-04/LWDA 02-18-04/LWA 3-16-03/LWDA 3-17-04/LWDA 3-18-04/LWA 4-16-04/LWDA 4-17-04/LWDA 4-18-04/LWDA 6-17-04/LWDA 6-18-04/LWDA 7-17-04/LWDA 7-18-04/LWDA 8-17-04/LWDA 8-18-04/LWA 9-16-03/LWDA 9-17-04/LWDA 9-18-04/LWDA 11-17-04/LWDA 11-18-04/LWDA 12-17-04/LWDA 12-18-04/LWDA 13-17-04/LWDA 13-18-04/LWDA 14-17-04/LWDA 14-18-04/LWA 15-16-03/LWDA 15-17-04/LWDA 15-18-04/SWYC-2/LWDA 16-17-04/LWDA 16-18-04/LWA 17-16-03/LWDA 17-17-04/LWDA 17-18-04				
WIA Youth Activities	17.259		14,768,736		12,547,801	15,910,656
WIA Youth Activities	17.259		322,946		25,729	15,910,656
Pass-Through From Bay Consortium Workforce		FY18-PY16-ES22VE-001/FY19-PY17-ES22VE-001/PY18-RCC18		168,659		15,910,656
Investment Board, Incorporated	17.259			208,048		15,910,656
Pass-Through From Opportunity, Incorporated	17.259	WIOA-OSY-PY17-1/WIOA-OSY-PY'18-1				
Pass-Through From South Central Workforce						
Investment Board	17.259			442,267		15,910,656

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2019**

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
		LWA 1-16-03/LWDA 1-17-01 VCV NCE/LWDA 1-17-03/LWDA 01-17-04/LWDA 01-18-04/LWDA 2-17-04/LWDA 2-17-01 VCV NCE/LWDA 02-18-04/LWDA 3-17-04/LWDA 3-17-01 VCV NCE/LWDA 3-18-04/LWDA 4-17-04/LWDA 4-17-01 VCV NCE/LWDA 4-18-04/LWIA-06-15-01-IWTRR/LWDA 6-17-04/LWDA 6-17-01 VCV NCE/LWD/LWDA 11-18-04A 6-18-04/LWDA 7-17-04/LWDA 7-17-01 VCV NCE/LWDA 7-18-04/LWDA 8-17-04/LWDA 8-17-01 VCV NCE/LWDA 8-18-04/LWIA-09-15-01-IWTRR/LWDA 9-17-04/LWDA 9-17-01 VCV NCE/LWDA 9-18-04/LWDA 11-17-04/LWDA 11-17-01 VCV NCE/LWDA 12-17-04/LWDA 12-18-04/LWDA 13-17-04/LWDA 13-17-01 VCV NCE/LWDA 13-18-04/LWDA 14-17-04/LWDA 14-17-01 VCV NCE/LWDA 14-18-04/LWA 15-16-03/LWDA 15-17-04/LWDA 15-17-01 VCV NCE/LWDA 15-18-04/LWIA-16-15-01-IWTRR/LWDA 16-17-04/LWDA 16-17-01 VCV NCE/LWDA 16-18-04/LWIA-17-15-01-IWTRR/LWDA 17-17-04/LWDA 17-17-01 VCV NCE/LWDA 17-18-04	13,835,928		10,009,984	15,628,311
WIA Dislocated Worker Formula Grants	17.278		1,614,530		15,628,311	
WIA Dislocated Worker Formula Grants	17.278				15,628,311	
Pass-Through From Bay Consortium Workforce		FY18-PY16-ES22VE-001/FY19-PY17-ES22VE-				
Investment Board, Incorporated	17.278	001/PY18-RCC18		94,537	15,628,311	
Pass-Through From Opportunity, Incorporated	17.278	WIOA-OSO-PY17-1-DLW		46,865	15,628,311	
Pass-Through From South Central Workforce						
Investment Board	17.278			36,451	15,628,311	
Total WIOA Cluster			42,797,591	1,439,325	33,314,545	
					44,236,916	
Research and Development:						
Occupational Safety and Health_Susan Harwood Training Grants	17.502					
Pass-Through From University Of Florida	17.502			14,409	166,638	
Pass-Through From Western Carolina University	17.502			31,746	166,638	
Total Research and Development			0	46,155	0	
			405,073,319	1,769,108	36,334,864	
U.S. DEPARTMENT OF STATE						
Academic Exchange Programs - Undergraduate Programs	19.009		5,889,167		80,000	6,083,941
Pass-Through From International Research & Exchanges Board (IREX)	19.009			189,517		6,083,941
Pass-Through From Partners of the Americas Foundation	19.009	CBG-2016-R2-03		5,257		6,083,941
Academic Exchange Programs - Hubert H. Humphrey Fellowship Program	19.010					
Pass-Through From Institute of International Education	19.010			226,072		237,595
Pass-Through From Institute of International Education	19.010	IIE0138_VC_7.1.17		11,523		237,595
Professional and Cultural Exchange Programs - Special Professional and Cultural Programs	19.012		104,288			188,798
Public Diplomacy Programs	19.040		24,993			943,923
Pass-Through From American Council on Education	19.040	18-251-JMU ACE US Japan COIL Initiative		2,110		943,923
Pass-Through From Partners of the Americas	19.040			19,990		943,923
Pass-Through From Volunteers in Asia	19.040			9,837		943,923
Pass-Through From World Learning	19.040			29,047		943,923
International Programs to Support Democracy, Human Rights and Labor	19.345		200,882		71,104	200,905
Academic Exchange Programs - Teachers	19.408					
Pass-Through From International Research and Exchanges Board	19.408	S-ECAGD-17-CA-1014		2,409		2,409
Professional and Cultural Exchange Programs - Citizen Exchanges	19.415		247,961		71,987	295,176
Pass-Through From Legacy International	19.415			47,215		295,176
Academic Exchange Programs - English Language Programs	19.421					
Pass-Through From Family Health International	19.421			191,863		191,863
Public Diplomacy Programs for Afghanistan and Pakistan Weapons Removal and Abatement	19.501		349,607			349,607
	19.800		1,166,939		7,620	1,166,939
Pass-Through From Family Health International	19.U01	Teaching English to Young Learners-S-ECAGD-47-CA-1056-204764;PO19000972/Project 102468.001		10,269		10,269
Total Excluding Clusters Identified Below			7,983,837	745,109	230,711	
Research and Development:						
Professional and Cultural Exchange Programs - Special Professional and Cultural Programs	19.012		84,510			188,798

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2019**

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Environmental and Scientific Partnerships and Programs	19.017		1,500			1,500
The U.S. President's Emergency Plan for AIDS Relief Programs	19.029	37188-1060	222,137		52,923	263,176
Pass-Through From John Snow Incorporated	19.029	37188-1060		41,039		263,176
Public Diplomacy Programs	19.040	SEAPPD17GR0017/SIN65018GR0051	857,946		203,744	943,923
International Programs to Support Democracy, Human Rights and Labor	19.345					
Pass-Through From Center for International Media Assistance	19.345	742681		23		200,905
ECA Individual Grants	19.450		6,841			6,841
Global Counterterrorism Programs	19.701		209,284		28,536	209,284
		Membership renewal for Department of State, Bureau of Intelligence & Research, Office of the Geographer & Global Issues - Spatiotemporal Innovation Centers in support of the Secondary Cities Initiative-204573;19AQMM18P1532-				
Other Assistance	19.RD	17258SC001	100,000		97,500	634,689
Pass-Through From Development Services Group, Incorporated	19.RD	204599;ATP		534,689		634,689
Total Research and Development			1,482,218	575,751	382,703	
Total U.S. DEPARTMENT OF STATE			9,466,055	1,320,860	613,414	
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>						
Airport Improvement Program	20.106		315,380			448,494
Highway Research and Development Program	20.200					
Pass-Through From City College of New York Institute	20.200	49325-A		1,922		4,845,352
Highway Training and Education	20.215		29,290			116,354
National Motor Carrier Safety	20.218		5,827,489			5,827,489
Performance and Registration Information Systems Management	20.231		95,040			95,040
Commercial Driver's License Program Improvement Grant	20.232		59,730			59,730
Commercial Motor Vehicle Operator Training Grants	20.235		52,197			52,197
Commercial Vehicle Information Systems and Networks	20.237		1,271,571			1,365,185
Fuel Tax Evasion-Intergovernmental Enforcement Effort	20.240		31,284			31,284
Railroad Safety	20.301		19,563			19,563
High-Speed Rail Corridors and Intercity Passenger Rail Service Capital Assistance Grants	20.319		3,517,229			3,517,229
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505		3,170,279		2,868,778	3,170,279
Formula Grants for Rural Areas	20.509		19,298,516		18,715,677	19,298,516
Public Transportation Research	20.514		49,189			1,076,705
Rail Fixed Guideway Public Transportation System State Safety Oversight Formula Grant Program	20.528		234,268			234,268
Alcohol Open Container Requirements	20.607		18,005,640		9,527,409	18,005,640
Pipeline Safety Program State Base Grant	20.700		1,928,785			1,928,785
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703		216,155			216,155
Other Assistance	20.U01	Fatality Analysis & Reporting DTNH22-17	99,681			452,009
		Technical Support for Department of Transportation Positive Train Control Program-				
Pass-Through From Syntek Technologies Incorporated	20.U02	DTRF5316F00063-203973-204675;1066738		352,328		452,009
Total Excluding Clusters Identified Below			54,221,286	354,250	31,111,864	
<b>Federal Transit Cluster:</b>						
Bus and Bus Facilities Formula Program	20.526		97,212		97,212	122,140
Pass-Through From National Academy of Sciences	20.526			24,928		122,140
Total Federal Transit Cluster			97,212	24,928	97,212	122,140
<b>Highway Planning and Construction Cluster:</b>						
Highway Planning and Construction	20.205		1,133,504,823		114,370,052	1,133,660,136
Highway Planning and Construction	20.205	DHR68006	1,840		1,840	1,133,660,136
Pass-Through From Howard University	20.205			36,973		1,133,660,136
Pass-Through From WSP USA Incorporated	20.205			116,500		1,133,660,136
Recreational Trails Program	20.219		1,135,559		1,043,045	1,135,559
Federal Lands Access Program	20.224					
Pass-Through From Roanoke County	20.224			4,466		4,466
Total Highway Planning and Construction Cluster			1,134,642,222	157,939	115,414,937	1,134,800,161
<b>Highway Safety Cluster:</b>						
State and Community Highway Safety	20.600		9,561,339		3,382,323	9,864,594
Pass-Through From National Academy of Sciences	20.600			19,353		9,864,594
Pass-Through From Penn State University	20.600			44,006		9,864,594

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2019**

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From TransAnalytics Limited Liability Corporation	20.600			144,967		9,864,594
Pass-Through From Transportation Research Center Incorporated	20.600			3,998		9,864,594
Pass-Through From Wake Forest University	20.600			90,931		9,864,594
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601		134,938		134,938	134,938
Occupant Protection Incentive Grants	20.602		350,422			350,422
National Priority Safety Programs	20.616		4,954,654		2,511,232	4,954,654
Total Highway Safety Cluster			15,001,353	303,255	6,028,493	15,304,608
Transit Services Programs Cluster:						
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513		5,013,537		2,047,621	5,013,537
Job Access And Reverse Commute Program	20.516		19,058		19,058	19,058
Total Transit Services Programs Cluster			5,032,595	0	2,066,679	5,032,595
Research and Development:						
Airport Improvement Program	20.106					
Pass-Through From University of Maryland	20.106			133,114		448,494
Aviation Research Grants	20.108		445,552		74,981	641,692
Pass-Through From The University of Alabama in Huntsville	20.108			30,559		641,692
Pass-Through From University of Maryland	20.108			165,581		641,692
Air Transportation Centers of Excellence	20.109					
Pass-Through From University of North Dakota	20.109			39,575		39,575
Highway Research and Development Program	20.200		403,317		141,228	4,845,352
Pass-Through From Georgia Institute of Technology	20.200			20,795		4,845,352
Pass-Through From Iowa State University	20.200			32,838		4,845,352
Pass-Through From Minnesota Department Of Transportation Business Services	20.200			6,991		4,845,352
Pass-Through From National Academy of Sciences	20.200	417980-19A53		3,736,013	505	4,845,352
Pass-Through From National Academy of Sciences	20.200	417980-19C45		2,000	2,000	4,845,352
Pass-Through From National Academy of Sciences	20.200	417980-19C46		5,250	5,250	4,845,352
Pass-Through From National Academy of Sciences	20.200	418503-19406		48,462	48,462	4,845,352
Pass-Through From National Cooperative Highway Research Program	20.200	451529-19836		233,207	43,121	4,845,352
Pass-Through From National Cooperative Highway Research Program	20.200	417943-19C37		41,176	41,176	4,845,352
Pass-Through From National Cooperative Highway Research Program	20.200	417943-19C36		153,266	153,266	4,845,352
Pass-Through From Pennoni Associates Incorporated	20.200			6,659		4,845,352
Pass-Through From Texas Transportation Institute	20.200			88,408		4,845,352
Pass-Through From The National Academies of Sciences	20.200			13,011		4,845,352
Pass-Through From The University of North Carolina at Chapel Hill	20.200			9,897		4,845,352
Pass-Through From Transportation Research Board	20.200			4,401		4,845,352
Pass-Through From University of Illinois	20.200			31,993		4,845,352
Pass-Through From University of Missouri Columbia	20.200			2,178		4,845,352
Pass-Through From Wake Forest University Health Sciences	20.200			3,568		4,845,352
Highway Training and Education	20.215		33,885			116,354
Pass-Through From Inova Fairfax Hospital	20.215			53,179		116,354
Commercial Vehicle Information Systems and Networks	20.237		93,614			1,365,185
Railroad Safety Technology Grants	20.321		18,871			18,871
Public Transportation Research	20.514					
Pass-Through From Charles River Analytics Incorporated	20.514			179,745		1,076,705
Pass-Through From New York City Transit	20.514			327,840		1,076,705
Pass-Through From Science Applications International Corporation	20.514			198,022		1,076,705
Pass-Through From Washington State Insurance Pool	20.514			321,909		1,076,705
National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants	20.614		79,828			91,035
Pass-Through From Crash Avoidance Metrics Partnership	20.614			11,207		91,035
University Transportation Centers Program	20.701		3,346,084		1,986,001	3,747,311
Pass-Through From Pennsylvania State University	20.701			17,113		3,747,311
Pass-Through From The Research Foundation of State University of New York	20.701			80,666		3,747,311
Pass-Through From University of Nevada Las Vegas	20.701			303,448		3,747,311

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2019**

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Transportation Planning, Research and Education	20.931					
Pass-Through From Morgan State University	20.931			333,333		676,742
Pass-Through From North Carolina Agricultural & Technical State University	20.931			343,409		676,742
Other Assistance	20.RD	693JJ318C000005	2,283,256			8,048,574
Other Assistance	20.RD	693JJ618C000007	45,482			8,048,574
Other Assistance	20.RD	693JJ618C000013	95,152			8,048,574
Other Assistance	20.RD	DTFH6114D00012-204297 Corridor Based Tolling Strategies-204727;VTRC	128,718			8,048,574
Other Assistance	20.RD	114667	21,843		1,890	8,048,574
Other Assistance	20.RD	Crash Simulations between Non-Occupied Automated Driving Systems & Roadside Hardware-				
Other Assistance	20.RD	DTNH2215D00005/693JJ918F000115-204643	150,256			8,048,574
Other Assistance	20.RD	DNTH2215D0004-0001	18,479			8,048,574
Other Assistance	20.RD	DTFH6116D00041-0002	203,893			8,048,574
Other Assistance	20.RD	DTFH6117C00009	128,605			8,048,574
Other Assistance	20.RD	DTFR5317C00021	114,584			8,048,574
Other Assistance	20.RD	DTMC7514D00011 TO7007	245,840			8,048,574
Other Assistance	20.RD	DTMC7514D00011-7005	17,237			8,048,574
Other Assistance	20.RD	DTMC7514D00011L-7006	73,515		62,291	8,048,574
Other Assistance	20.RD	DTMC7514D00011L-7009	61,530			8,048,574
Other Assistance	20.RD	DTMC7517F00058	692,021		147,200	8,048,574
Other Assistance	20.RD	DTMC7517F00064	143,142			8,048,574
Other Assistance	20.RD	DTMC7517F00066	88,331			8,048,574
Other Assistance	20.RD	DTNH22-11-D-00236L/0003	291,063			8,048,574
Other Assistance	20.RD	DTNH2215D00004/DTNH2217F00090	172,210			8,048,574
Other Assistance	20.RD	DTNH2215D00022/0001-2	131,501			8,048,574
Other Assistance	20.RD	DTNH2215D00022-0002	97,558			8,048,574
Other Assistance	20.RD	DTNH2215D00022-0003	27,816			8,048,574
Other Assistance	20.RD	DTNH2215D00022-0004	290,769		8,371	8,048,574
Other Assistance	20.RD	DTNH2217D00065/F00163/RQ01249 Material Model Development and Its Application Using Finite Element Methods in Engine Failure	255,451			8,048,574
Other Assistance	20.RD	Analysis-13-G-020-203093 Parameter Study of the Oblique Moving Deformable Barrier (OMDB) Test Procedure-	6,965			8,048,574
Other Assistance	20.RD	DTNH2215D00005/DTNH2217F00183-204342 Research assistance to the Department of State (DOS) to Develop & Optimize Effective Anti-Ram Devices-DTFH6114D000054-693JJ318F00336-	91,507			8,048,574
Other Assistance	20.RD	204666	63,072			8,048,574
Other Assistance	20.RD	Roadside Safety-DTFH6114D00012-203241 203242	1,286,777			8,048,574
Other Assistance	20.RD	T.O.DTMC7517F00055 Strategic Highway Research Program 2 (SHRP2)	83,876			8,048,574
Other Assistance	20.RD	Research Support-DTFH6114D00054-203907	37,129			8,048,574
Pass-Through From Applied Research Associates Incorporated	20.RD	S-714-D00043-00205-VATECH		94,125		8,048,574
Pass-Through From Battelle Memorial Institute	20.RD	PO US001-0000706573		24,970		8,048,574
Pass-Through From Crash Avoidance Metrics Partnership	20.RD	PO CAMP0000002		10,694		8,048,574
Pass-Through From Engineering and Software Consultants, Incorporated	20.RD	Data Fusion and visualization for bridge management-DTFH61-14-D-00011-204657;18-48		52,144		8,048,574
Pass-Through From Intelligent Automation Incorporated	20.RD	SUBCONTRACT 2260-1 Public-Private Partnerships Procurement Guide and Training-DTFH61-13-D-00022, Task Order 0209-		40,329		8,048,574
Pass-Through From Leidos Incorporated	20.RD	204374;P010203904 Advancing Travel Behavior Information Gathering Through Public Domain Data-DTFH6116C00001-		3,344		8,048,574
Pass-Through From State Of Maryland	20.RD	203832;35500-Z9193101 Barrier Analysis of Event Tree Models for Aviation Safety-DTFAWA-11-D-00017; Delivery Order No.		82,105		8,048,574
Pass-Through From State Of Maryland	20.RD	004-204132;46351-Z9335101 Developing a Standard Process & Work Instruction for the Elicitation of Expert Judgement for Risk Analysis-DTFAWA-11-D-00017/DO 0047-		62,516		8,048,574
Pass-Through From State Of Maryland	20.RD	204357;54265-Z9097201 Wake Turbulence Research-Phase 4-DTFAWA-11-D-		25,000	25,000	8,048,574
Pass-Through From State Of Maryland	20.RD	00017-204347;53581-Z9089203 Application of Manual for Assessing Safety Hardware (MASH) Test Criteria to Breakaway Sign and Luminaire Support and Crashworthy Work-		37,855		8,048,574
Pass-Through From The National Academies of Sciences	20.RD	Zone Traffic Control Devices DTFH61-13-H-00024-203697;HR 03-119/PO SUB0000734		84,624	48,432	8,048,574
Pass-Through From Transportation Research Board	20.RD	HR 17-43 Coordinated Transit Response Planning and Operations Support Tools for Mitigating Impacts of All-Hazard Emergency Events-D2015-SRER-007-		48,876		8,048,574
Pass-Through From University of Chicago	20.RD	204041;FP062899-E		23,144		8,048,574

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2019**

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From Wake Forest University	20.RD	WFUHS-330104		21,318		8,048,574
Pass-Through From Washington State Department of Transportation	20.RD	GCB 1973		89,952		8,048,574
Total Research and Development			11,768,729	7,679,809	2,789,174	
Total U.S. DEPARTMENT OF TRANSPORTATION			1,220,763,397	8,520,181	157,508,359	
<b>DEPARTMENT OF TREASURY</b>						
Equitable Sharing	21.016	Asset Forfeiture Funds - Federal Treasury Department of Treasury Equitable Sharing Program,	2,687,239		255,319	2,687,239
Other Assistance	21.U01	Assets Forfeiture Program	24,134			24,134
Total Excluding Clusters Identified Below			2,711,373	0	255,319	
<b>Research and Development:</b>						
Pass-Through From The MITRE Corporation	21.RD	Stratified Sampling Methods -TIRNO-99-D-00005-204406;0121331		199		199
Total Research and Development			0	199	0	
Total DEPARTMENT OF TREASURY			2,711,373	199	255,319	
<b>APPALACHIAN REGIONAL COMMISSION</b>						
Pass-Through From Industrial Development Authority, Wise County	23.001			70,283		70,283
Appalachian Area Development	23.002		3,644,000		2,658,509	3,680,521
Appalachian Research, Technical Assistance, and Demonstration Projects	23.011		237,108			241,365
Total Excluding Clusters Identified Below			3,881,108	70,283	2,658,509	
<b>Research and Development:</b>						
Appalachian Area Development	23.002		36,521			3,680,521
Appalachian Research, Technical Assistance, and Demonstration Projects	23.011					
Pass-Through From East Tennessee State University	23.011	Subaward Number: 18-132-1-S6.1		4,257		241,365
Pass-Through From East Tennessee State University	23.RD	18-132-1-S8.1		4,500		12,311
Pass-Through From The University of North Carolina at Chapel Hill	23.RD	5112014		7,811		12,311
Total Research and Development			36,521	16,568	0	
Total APPALACHIAN REGIONAL COMMISSION			3,917,629	86,851	2,658,509	
<b>FEDERAL TRADE COMMISSION</b>						
<b>Research and Development:</b>						
Other Assistance	36.RD	Interagency Personnel Act Agreement for Bruce Kobayashi-204993	231,555			403,715
Other Assistance	36.RD	Interagency Personnel Act Agreement for James Cooper-204542	172,160			403,715
Total Research and Development			403,715	0	0	
Total FEDERAL TRADE COMMISSION			403,715	0	0	
<b>GENERAL SERVICES ADMINISTRATION</b>						
Donation of Federal Surplus Personal Property	39.003		920,621			920,621
Total Excluding Clusters Identified Below			920,621	0	0	
Total GENERAL SERVICES ADMINISTRATION			920,621	0	0	
<b>LIBRARY OF CONGRESS</b>						
Books for the Blind and Physically Handicapped	42.001		32,628			32,628
Total Excluding Clusters Identified Below			32,628	0	0	
<b>Research and Development:</b>						
Other Assistance	42.RD	U.S. Library_Rogers_Dancing Th	33,597			33,597
Total Research and Development			33,597	0	0	
Total LIBRARY OF CONGRESS			66,225	0	0	
<b>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION</b>						
Science	43.001		107,394			11,037,773
Aeronautics	43.002		103,545			1,344,940
Exploration	43.003		48,440			92,092
Pass-Through From Baylor University	43.003			24,538		92,092
Space Operations	43.007		9,933			38,910
Education	43.008		12,852			195,512
Space Technology	43.012					
Pass-Through From University of Utah	43.012	SUB Number 10044107-VCU		35,659		556,412

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2019**

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Other Assistance	43.U01	201112-VT	8,182			15,378
Pass-Through From Virginia Space Grant Consortium	43.U02	CK # 343168		7,196		15,378
Total Excluding Clusters Identified Below			290,346	67,393	0	
Research and Development:						
Science	43.001		8,171,191		1,325,076	11,037,773
Science	43.001	80NSSC17K0654	75,150		75,150	11,037,773
Pass-Through From Arizona State University	43.001			249,140		11,037,773
Pass-Through From Bay Area Environmental Research Institute	43.001			11,409		11,037,773
Pass-Through From Cambridge Climate Institute	43.001			57,430		11,037,773
Pass-Through From Cornell University	43.001			474		11,037,773
Pass-Through From Dixie State University	43.001			12,000		11,037,773
Pass-Through From Hampton University	43.001			45,300		11,037,773
Pass-Through From Johns Hopkins University	43.001			67,886		11,037,773
Pass-Through From Jones Edmunds & Associates	43.001					11,037,773
Incorporated	43.001			65,049		11,037,773
Pass-Through From Michigan State University	43.001			157,728		11,037,773
Pass-Through From microXact Incorporated	43.001			695		11,037,773
Pass-Through From NanoSonic Incorporated	43.001			75,345		11,037,773
Pass-Through From National Institute of Aerospace	43.001					11,037,773
Associates, Incorporated	43.001			460,492		11,037,773
Pass-Through From Pennsylvania State University	43.001	NNX14AF93G / 5232-VIMS-NASA-F93G		26,314		11,037,773
Pass-Through From Planetary Science Institute	43.001			15,037		11,037,773
Pass-Through From Science Systems & Applications	43.001					11,037,773
Incorporated	43.001			568,123		11,037,773
Pass-Through From Smithsonian Astrophysical Observatory	43.001	AR9-20011A		667		11,037,773
Pass-Through From Southwest Research Institute	43.001			325,493		11,037,773
Pass-Through From Space Science Institute	43.001			28,074		11,037,773
Pass-Through From Space Telescope Science Institute	43.001			53,361		11,037,773
Pass-Through From The Smithsonian Institution	43.001			20,024		11,037,773
Pass-Through From Universities Space Research Association	43.001			80,395		11,037,773
Pass-Through From University of California San Diego	43.001			15,857		11,037,773
Pass-Through From University of California, Berkeley	43.001			77,118		11,037,773
Pass-Through From University of California, Los Angeles	43.001	1000 G VB828		11,178		11,037,773
Pass-Through From University of Illinois	43.001			75,618		11,037,773
Pass-Through From University of Oklahoma	43.001			3,700		11,037,773
Pass-Through From University of Pennsylvania	43.001			6,896		11,037,773
Pass-Through From Virginia Space Grant Consortium	43.001			101,618		11,037,773
Pass-Through From Woods Hole Oceanographic Institution	43.001			71,617		11,037,773
Aeronautics	43.002		1,113,413		124,358	1,344,940
Pass-Through From University of Minnesota	43.002			122,082		1,344,940
Pass-Through From Virginia Space Grant Consortium	43.002			5,900		1,344,940
Exploration	43.003		10,526		92,092	92,092
Pass-Through From University Of Colorado	43.003			8,588		92,092
Space Operations	43.007		28,977			38,910
Education	43.008		53,476			195,512
Pass-Through From National Institute of Aerospace	43.008	C17-2D00-W&M		9,513		195,512
Pass-Through From National Institute of Aerospace	43.008					195,512
Associates, Incorporated	43.008			16,962		195,512
Pass-Through From Old Dominion University Research Foundation	43.008			30,917		195,512
Pass-Through From Old Dominion University Research Foundation	43.008	18-226-100527-010		7,722		195,512
Pass-Through From Texas State University	43.008			51,647		195,512
Pass-Through From The National Institute of Aerospace	43.008	Grant award C15-2B00-CNU/Sub-award activity number 2B05-CNU		4,118		195,512
Associates	43.008			8,305		195,512
Pass-Through From Virginia Space Grant Consortium	43.008				119,349	556,412
Space Technology	43.012		520,753			556,412
Other Assistance	43.RD	1615864	36,075			4,730,290
Other Assistance	43.RD	201104-VT	(1,944)			4,730,290
Other Assistance	43.RD	301006-VT	192,140			4,730,290
Other Assistance	43.RD	601028	125,508			4,730,290
Other Assistance	43.RD	601032	109,935			4,730,290
Other Assistance	43.RD	6563-VT	6,296			4,730,290
Other Assistance	43.RD	80LARC18C0011	33,932			4,730,290
Other Assistance	43.RD	Big data deep learning platform-80NSSC17P0612				4,730,290
Other Assistance	43.RD	204303	11,145			4,730,290
Other Assistance	43.RD	Planetary Defense-80NSSC19P0301 204753	49,571			4,730,290
Other Assistance	43.RD	RSA1584135	38,888			4,730,290

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2019**

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Other Assistance	43.RD	Spatiotemporal Innovation Center Membership - Planetary Defense-80NSSC18P1856 204520	50,310			4,730,290
Other Assistance	43.RD	The Ionospheric Connection Explorer-NNG12FA45C-				4,730,290
Other Assistance	43.RD	418124-20002-204233	26,071			4,730,290
Pass-Through From Acoustical and Vibrations Engineering Consultants Incorporated	43.RD	TO 601035	103,648			4,730,290
	43.RD	PO 1137		43,010		4,730,290
Pass-Through From Catholic University of America	43.RD	Inter-cycle Variation of the Coronal Mass Ejection (CME) Occurrence Rate and Kinematic Properties-NNG11PL10A Task 103-204516;361303 SUB 8		79,069		4,730,290
Pass-Through From Catholic University of America	43.RD	Multi-spacecraft Observations and Modeling of Solar Energetic Particle Events-NNG11PL10A Task 103-204518;361375 SUB 2		13,918		4,730,290
Pass-Through From Catholic University of America	43.RD	Operations and science data support for the IRIS mission-NNG11PL10A-204519;361352 SUB 3		8,475		4,730,290
Pass-Through From Catholic University of America	43.RD	Space Physics Data Facility (SPDF) Science Support-NNG11PL10A Task 128-204514;361328 SUB 3		218,039		4,730,290
Pass-Through From Catholic University of America	43.RD	Support for Artificial Intelligence Stranding Analysis-NNG11PL10A Task 103-204517;361395 SUB 1		19,000		4,730,290
Pass-Through From Catholic University of America	43.RD	Understanding the Relations between Coronal Mass Ejections (CMEs) from remote-sensing observations and Interplanetary Coronal Mass Ejections (ICMEs) from in-situ observations-NNG11PL10A Task 600-204579;361600 SUB 1		27,329		4,730,290
Pass-Through From Hampton University	43.RD	06-001		211,900		4,730,290
Pass-Through From Hampton University	43.RD	HU-150015		51,349		4,730,290
Pass-Through From Intelligent Automation, Incorporated	43.RD	Metrosim and Airspace Concept Evaluation System (ACES) Testing to Support New York Novel Airspace Configurations (NYNAC)-NNX16CS70C-204345;2196-1		15,910		4,730,290
Pass-Through From Jacobs Technologies	43.RD	EN61016FMS		18,146		4,730,290
Pass-Through From Jet Propulsion Laboratory	43.RD	Geodesy and Cartography-201556;1345925		42,927		4,730,290
Pass-Through From Jet Propulsion Laboratory	43.RD	Local and Global Cartography and Landing Site Characterization-201553;1345487		36,405		4,730,290
Pass-Through From Jet Propulsion Laboratory	43.RD	Simulations of Radial Velocity Pre-Cursor Survey Yield for Future Direct Imaging Missions-204332;1582918		19,515	12,426	4,730,290
Pass-Through From Jet Propulsion Laboratory	43.RD	The Search for Black Holes in Low Metallicity Dwarf Galaxies: The Power of Keck NIRSPEC-201553;RSA 1607155		9,122		4,730,290
Pass-Through From Laser & Plasma Technologies, Limited Liability Company	43.RD	Laser&Plasma_Gupta_OpticFiber		34,380		4,730,290
Pass-Through From Laser & Plasma Technologies, Limited Liability Company	43.RD	LPTech-Mool-NASA Fiber Based		507		4,730,290
Pass-Through From Magnolia Optical Technologies, Incorporated	43.RD	NASAGR03		31,255		4,730,290
Pass-Through From Materials Research & Design	43.RD	NNX16C279C/NN07-01-Uva		36,143		4,730,290
Pass-Through From N5 Sensors Incorporated	43.RD	Nanoengineered Hybrid Gas Sensors for Spacesuit Monitoring-NNX17CJ01C-203988;NNX17CJ01C # NA-2126		71,686		4,730,290
Pass-Through From NanoSonic Incorporated	43.RD	NA-2143		21,612		4,730,290
Pass-Through From NanoSonic Incorporated	43.RD	NA-2143		10,363		4,730,290
Pass-Through From NanoSonic Incorporated	43.RD	NANO #N-A03C, W.NG		79,855		4,730,290
Pass-Through From NanoSonic Incorporated	43.RD	N-D05C		3,342		4,730,290
Pass-Through From Prime Photonics Incorporated	43.RD	NAS 02-406-TO 12		54,258		4,730,290
Pass-Through From Southwest Research Institute	43.RD	D99001L		62,698		4,730,290
Pass-Through From Space Telescope Science Institute	43.RD	48020		27,444		4,730,290
Pass-Through From Space Telescope Science Institute	43.RD	An Overmassive AGN in a Merging Dwarf Galaxy-NAS5-26555-204555;HST-GO-15319.007-A		4,604		4,730,290
Pass-Through From Space Telescope Science Institute	43.RD	HST-AR-13233.01-A		42,549		4,730,290
Pass-Through From Space Telescope Science Institute	43.RD	HST-AR-14451.001-A		17,743		4,730,290
Pass-Through From Space Telescope Science Institute	43.RD	HST-GO-14054.004-A		26,700		4,730,290
Pass-Through From Trident Vantage Systems	43.RD	Data System Sustaining Engineering and Support-NNG15CR65C-203775;TVS-2015-10-011		2,280,060		4,730,290
Pass-Through From Universities Space Research Association	43.RD	SOF 06-0071		7,621		4,730,290
Pass-Through From Universities Space Research Association	43.RD	SOF 06-0150		13,273		4,730,290
Pass-Through From University of California, Berkeley	43.RD	SUBCONTRACT 00009423		139,175		4,730,290
Pass-Through From University of Central Florida	43.RD	66016028-06		26,583		4,730,290

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2019**

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From University of Colorado at Boulder	43.RD	SUBCONTRACT 1556355 Enhancing Airplane State Awareness for Current and Future Operations-NNL16AA15C-		55,444		4,730,290
Pass-Through From University Of Iowa	43.RD	204030;W000880292		85,477		4,730,290
Pass-Through From Vantage Partners Limited Liability Corporation	43.RD	VPL-PO-17-194		1,829		4,730,290
Total Research and Development			10,755,061	6,898,507	1,656,359	
Total NATIONAL AERONAUTICS AND SPACE ADMINISTRATION			11,045,407	6,965,900	1,656,359	
<b>NATIONAL ENDOWMENT FOR THE HUMANITIES</b>						
Promotion of the Arts_Grants to Organizations and Individuals	45.024		71,556			178,869
Promotion of the Arts_Partnership Agreements	45.025		709,500			709,500
Promotion of the Humanities_Federal/State Partnership	45.129		827,522			1,102,053
Promotion of the Humanities_Challenge Grants	45.130		13,533			13,533
Promotion of the Humanities_Division of Preservation and Access	45.149		192,298			280,023
Promotion of the Humanities_Research	45.161		126,003			882,233
Promotion of the Humanities_Teaching and Learning Resources and Curriculum Development	45.162		29,463			156,023
Promotion of the Humanities_Professional Development	45.163		161,257			194,673
Promotion of the Humanities_Public Programs	45.164		53,885			219,729
Promotion of the Humanities_Office of Digital Humanities Museums for America	45.169		320,231		15,000	428,228
Pass-Through From Institute of Museum & Library Services	45.301			76,235		76,235
Grants to States	45.310		3,652,550			3,652,550
National Leadership Grants	45.312		54,985		40,073	661,385
Laura Bush 21st Century Librarian Program	45.313		466,171		176,078	466,171
Other Assistance	45.U01	PC-15-8-058	22,468			49,811
Other Assistance	45.U02	PC-15-8-059	27,343			49,811
Total Excluding Clusters Identified Below			6,728,765	76,235	231,151	
Research and Development:						
Promotion of the Arts_Grants to Organizations and Individuals	45.024		107,313			178,869
Promotion of the Humanities_Federal/State Partnership	45.129		274,531			1,102,053
Promotion of the Humanities_Division of Preservation and Access	45.149		76,878			280,023
Pass-Through From University of Nebraska - Lincoln	45.149			10,847		280,023
Promotion of the Humanities_Fellowships and Stipends	45.160		128,582			128,582
Promotion of the Humanities_Research	45.161		756,230		75,429	882,233
Promotion of the Humanities_Teaching and Learning Resources and Curriculum Development	45.162		126,560			156,023
Promotion of the Humanities_Professional Development	45.163		33,416			194,673
Promotion of the Humanities_Public Programs	45.164		165,844			219,729
Promotion of the Humanities_Office of Digital Humanities National Leadership Grants	45.169		107,997		20,376	428,228
Pass-Through From Indiana University	45.312		559,735		261,421	661,385
Pass-Through From University of Nebraska	45.312			15,193		661,385
Total Research and Development			2,337,086	57,512	357,226	
Total NATIONAL ENDOWMENT FOR THE HUMANITIES			9,065,851	133,747	588,377	
<b>NATIONAL SCIENCE FOUNDATION</b>						
Engineering Grants	47.041		528,665			21,107,334
Pass-Through From Oregon State University	47.041			88,153		21,107,334
Pass-Through From University of Washington	47.041			21,133		21,107,334
Mathematical and Physical Sciences	47.049		81,824			14,828,234
Geosciences	47.050		380,706			10,890,289
Pass-Through From Fort Hays State University	47.050			19,012		10,890,289
Pass-Through From National Science Foundation	47.050			6,672		10,890,289
Computer and Information Science and Engineering	47.070		171,658		13,377	24,624,539
Pass-Through From The George Washington University	47.070			7,350		24,624,539
Biological Sciences	47.074		55,775		1,248	9,797,230
Social, Behavioral, and Economic Sciences	47.075		270,472			2,462,464
Education and Human Resources	47.076		4,195,859		196,499	22,964,656
Education and Human Resources	47.076	1735301	10,114		10,114	22,964,656

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2019**

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Other Assistance	47.U01	Interagency Personnel Act Agreement for Anthony Kelly-EHR-1460631-203356	24,888			41,498
Other Assistance	47.U02	Interagency Personnel Act Agreement for Margret Hjalmarson-1461865-203355	10,333			41,498
Pass-Through From Louisiana Transportation Research Center	47.U03	DOTLT1000101		6,277		41,498
Total Excluding Clusters Identified Below			5,730,294	148,597	221,238	
Research and Development:						
Engineering Grants	47.041		18,653,842		937,146	21,107,334
Engineering Grants	47.041	1266065	40,000		40,000	21,107,334
Pass-Through From Arizona State University	47.041			5,540		21,107,334
Pass-Through From Ball State University	47.041			64,341		21,107,334
Pass-Through From Clemson University	47.041			176,122		21,107,334
Pass-Through From Columbia University	47.041			23,554		21,107,334
Pass-Through From Health Network Research Group, Limited Liability Company	47.041			58,344		21,107,334
Pass-Through From Iowa State University	47.041			19,512		21,107,334
Pass-Through From Iowa State University	47.041	4206034A		6,807		21,107,334
Pass-Through From Li Industries Incorporated	47.041			91,735		21,107,334
Pass-Through From North Carolina State University	47.041			518,421		21,107,334
Pass-Through From North Dakota State University	47.041			14,247		21,107,334
Pass-Through From Penn State University	47.041			20,038		21,107,334
Pass-Through From Techverse Incorporated	47.041			87,824		21,107,334
Pass-Through From University of Akron	47.041			22,481		21,107,334
Pass-Through From University of Arizona	47.041			2,000		21,107,334
Pass-Through From University of Delaware	47.041			37,312		21,107,334
Pass-Through From University of Maryland	47.041			308,045		21,107,334
Pass-Through From University Of Oklahoma	47.041			129,620		21,107,334
Pass-Through From University of Pittsburgh	47.041	0051478 (011872-1)		46,222		21,107,334
Pass-Through From University of South Carolina	47.041	16-3108		1,398		21,107,334
Pass-Through From University of South Carolina	47.041	18-3442		16,261		21,107,334
Pass-Through From University of South Carolina	47.041	18-3443		5,941		21,107,334
Pass-Through From University of South Carolina	47.041	18-3445		9,543		21,107,334
Pass-Through From University of Washington	47.041			2,189		21,107,334
Pass-Through From University of Wisconsin	47.041			84,325		21,107,334
Pass-Through From Wake Forest University	47.041	1463865		6,714		21,107,334
Pass-Through From Zebra Analytix Incorporated	47.041			17,005		21,107,334
Mathematical and Physical Sciences	47.049		14,417,380		67,212	14,828,234
Pass-Through From Cornell University	47.049			131,689		14,828,234
Pass-Through From Georgia State University	47.049	Georgia State SP00013054		22,199		14,828,234
Pass-Through From The Regents of the University of California, Santa	47.049			5,965		14,828,234
Pass-Through From University of Houston	47.049			3,035		14,828,234
Pass-Through From University of Nebraska	47.049			6,401		14,828,234
Pass-Through From University of Notre Dame	47.049			4,000		14,828,234
Pass-Through From University of Wisconsin	47.049	Subaward number 193405394		139,297		14,828,234
Pass-Through From Wichita State University	47.049			16,444		14,828,234
Geosciences	47.050		9,630,514		730,417	10,890,289
Geosciences	47.050	714711/1504270	99,980		10,890,289	10,890,289
Geosciences	47.050	1427125	6,980		6,980	10,890,289
Pass-Through From Columbia University	47.050			196,613		10,890,289
Pass-Through From Columbia University	47.050	PLR-1440435 / 2GG008855		55,869		10,890,289
Pass-Through From Consortium for Ocean Leadership, Incorporated	47.050	SA 15-23		2,205		10,890,289
Pass-Through From DePaul University	47.050			70,296		10,890,289
Pass-Through From Johns Hopkins University	47.050			18,500		10,890,289
Pass-Through From Massachusetts Institute of Technology	47.050			92,685		10,890,289
Pass-Through From Research Foundation of CUNY	47.050			82,194		10,890,289
Pass-Through From The Field Museum	47.050			8,201		10,890,289
Pass-Through From University of Arizona	47.050	ICER 1642894;AZ:344931		7,726		10,890,289
Pass-Through From University of Illinois	47.050			40,684		10,890,289
Pass-Through From University of North Carolina-Chapel Hill	47.050			25,944		10,890,289
Pass-Through From University of Oregon	47.050	1524824		17,262		10,890,289
Pass-Through From University of Rhode Island	47.050	1435227 / 0004450/061418		1,178		10,890,289
Pass-Through From University of Southern California	47.050			25,713		10,890,289
Pass-Through From Woods Hole Oceanographic Institution	47.050			101,355		10,890,289
Computer and Information Science and Engineering	47.070		23,441,380		2,336,785	24,624,539
Pass-Through From Clemson University	47.070			63,912		24,624,539
Pass-Through From Emory University	47.070			30,906		24,624,539
Pass-Through From Florida International University	47.070	800006269-01UG		5,929		24,624,539
Pass-Through From Indiana University	47.070			110,700		24,624,539
Pass-Through From Regents of the University of California	47.070			88,147		24,624,539
Pass-Through From Regents of the University of Colorado	47.070			24,227		24,624,539
Pass-Through From Rensselaer Polytechnic Institute	47.070			15,126		24,624,539

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2019**

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From The Ohio State University	47.070			18,244		24,624,539
Pass-Through From University of Arizona	47.070			154,891		24,624,539
Pass-Through From University of California, San Diego	47.070			50,684		24,624,539
Pass-Through From University of Colorado	47.070			26,605		24,624,539
Pass-Through From University of Illinois	47.070			3,091		24,624,539
Pass-Through From University of Michigan	47.070			100,203		24,624,539
Pass-Through From University of Minnesota	47.070			87,653		24,624,539
Pass-Through From University of North Carolina at Greensboro	47.070			20,806		24,624,539
Pass-Through From Utah State University	47.070			194,084		24,624,539
Pass-Through From Worcester Polytechnic Institute	47.070			8,943		24,624,539
Biological Sciences	47.074		9,276,224		934,086	9,797,230
Biological Sciences	47.074	1754692	5,861		5,861	9,797,230
Pass-Through From Cary Institute of Ecosystem Studies Incorporated	47.074			71,500		9,797,230
Pass-Through From Duke University	47.074			157,433		9,797,230
Pass-Through From Oregon State University	47.074			14,408		9,797,230
Pass-Through From Randolph Macon College	47.074			24		9,797,230
Pass-Through From Rocky Mountain Bird Observatory	47.074			2,735		9,797,230
Pass-Through From Texas A&M University	47.074			67,592		9,797,230
Pass-Through From University of Georgia	47.074			105,335		9,797,230
Pass-Through From University of Michigan	47.074			1,734		9,797,230
Pass-Through From University of Michigan	47.074	DEB-1353908		20,727		9,797,230
Pass-Through From University of South Florida	47.074			5,671		9,797,230
Pass-Through From Wake Forest University	47.074	18 002		12,211		9,797,230
Social, Behavioral, and Economic Sciences	47.075		2,081,843		109,253	2,462,464
Social, Behavioral, and Economic Sciences	47.075	1740951	11,026		11,026	2,462,464
Pass-Through From American Educational Research Association	47.075			19,632		2,462,464
Pass-Through From American Sociological Association	47.075			4,335		2,462,464
Pass-Through From Council of Graduate Schools	47.075			3,706		2,462,464
Pass-Through From Rutgers University	47.075			14,891		2,462,464
Pass-Through From University of Colorado at Boulder	47.075			14,631		2,462,464
Pass-Through From University of Indiana	47.075	Subaward Number: 18-027-3		4,451		2,462,464
Pass-Through From University Of Michigan	47.075			37,477		2,462,464
Education and Human Resources	47.076		17,320,090		1,959,868	22,964,656
Education and Human Resources	47.076	DUE-1525593/DUE-1446258	104,982		104,982	22,964,656
Education and Human Resources	47.076	University of San Diego	19,556		19,556	22,964,656
Education and Human Resources	47.076	University of Tennessee	44,434		44,434	22,964,656
Education and Human Resources	47.076	EP2942251/EP2960161	18,216		18,216	22,964,656
Pass-Through From American Association of Community Colleges	47.076	AACC-138900-06		3,718		22,964,656
Pass-Through From Cold Spring Harbor Laboratory	47.076	42100114		9,959		22,964,656
Pass-Through From Columbus State Community College	47.076	1718-004		53,885		22,964,656
Pass-Through From George Washington University	47.076	16-528		18,875		22,964,656
Pass-Through From Howard University	47.076			114,900		22,964,656
Pass-Through From Howard University	47.076	DRL-1510347/0008783-1000058591		29,379		22,964,656
Pass-Through From Johnson C. Smith University	47.076			2,406		22,964,656
Pass-Through From Mathematical Association of America	47.076	DUE-1726624		18,255		22,964,656
Pass-Through From Michigan State University	47.076			12,702		22,964,656
Pass-Through From Museum of Science and Industry	47.076			56,539		22,964,656
Pass-Through From North Dakota State University	47.076			7,146		22,964,656
Pass-Through From Ohio State University	47.076			2,165		22,964,656
Pass-Through From Old Dominion University Research Foundation	47.076	17-109-100607-010/17-111-100607-010		61,041		22,964,656
Pass-Through From South Dakota School of Mines & Technology	47.076			2,302		22,964,656
Pass-Through From Space Science Institute	47.076			84,586		22,964,656
Pass-Through From SRI International	47.076			212,770		22,964,656
Pass-Through From Stevens Institute of Technology	47.076			3,392		22,964,656
Pass-Through From The University of Texas at Austin	47.076			147,759		22,964,656
Pass-Through From University of Colorado	47.076			158,357		22,964,656
Pass-Through From University of District of Columbia	47.076			27,941		22,964,656
Pass-Through From University of Hawaii	47.076			19,434		22,964,656
Pass-Through From University of Maryland Baltimore County	47.076			70,840		22,964,656
Pass-Through From University of Pittsburgh	47.076	Subaward Number: CNVA00044209 (011628-2)		68,050		22,964,656
Pass-Through From University of San Diego	47.076			3,500		22,964,656
Pass-Through From Utah State University	47.076			27,968		22,964,656
Pass-Through From Westminster College	47.076	1626765		33,536		22,964,656

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2019**

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Polar Programs	47.078					
Pass-Through From Clemson University	47.078			46,964		110,646
Pass-Through From University of Colorado at Boulder	47.078			63,682		110,646
Office of International and Integrative Activities	47.079		974,397		356,426	988,414
Pass-Through From CRDF Global	47.079			14,017		988,414
Office of Integrative Activities	47.083					
Pass-Through From Boise State University	47.083			59,684		93,355
Pass-Through From George Washington University	47.083			33,671		93,355
Other Assistance	47.RD	1540578	240,939			1,768,471
Other Assistance	47.RD	1747663	253,408			1,768,471
Other Assistance	47.RD	CBET-1902993	148,315			1,768,471
Other Assistance	47.RD	CHE-1551964	120,786			1,768,471
Other Assistance	47.RD	DGE-1324586	439,345			1,768,471
Other Assistance	47.RD	Interagency Personnel Act Agreement for Deborah				
Other Assistance	47.RD	Goodings-CMMI-1530886-203450	75,181			1,768,471
Other Assistance	47.RD	MCB-1517298	51,362			1,768,471
Other Assistance	47.RD	NNCO_Frieersdorf_IPA	261,936			1,768,471
Other Assistance	47.RD	VEF Nguyen	141,403		118,310	1,768,471
Pass-Through From Arizona State University	47.RD	ASUB00000218		4,335		1,768,471
Pass-Through From Gaité Limited Liability Corporation	47.RD	AGREEMENT DATED 11/14/16		814		1,768,471
Pass-Through From Massachusetts Institute of Technology	47.RD	PO# 249802		1,352		1,768,471
Pass-Through From NALA Systems Incorporated	47.RD	AT-55666		14,884		1,768,471
Pass-Through From University of Notre Dame	47.RD	203419UVA		14,411		1,768,471
Total Research and Development			97,879,380	5,918,859	7,900,538	
<b>Total NATIONAL SCIENCE FOUNDATION</b>			<b>103,609,674</b>	<b>6,067,456</b>	<b>8,121,776</b>	
<b>SMALL BUSINESS ADMINISTRATION</b>						
Small Business Development Centers	59.037		3,100,792		834,776	3,100,792
State Trade and Export Promotion Pilot Grant Program	59.061		178,755			178,755
Pass-Through From Community Business Partnership	59.U01	Veterans Business Opportunity Center (VBOC)- 203510;421371		236,691		236,691
Total Excluding Clusters Identified Below			3,279,547	236,691	834,776	
Research and Development:						
Federal and State Technology Partnership Program	59.058					
Pass-Through From MC Technologies	59.058			13,058		13,058
Total Research and Development			0	13,058	0	
<b>Total SMALL BUSINESS ADMINISTRATION</b>			<b>3,279,547</b>	<b>249,749</b>	<b>834,776</b>	
<b>U.S. DEPARTMENT OF VETERAN'S AFFAIRS</b>						
Veterans State Domiciliary Care	64.014		629,673			629,673
Veterans State Nursing Home Care	64.015		22,379,324			22,379,324
Burial Expenses Allowance for Veterans	64.101		1,102,137			1,102,137
Veterans Information and Assistance	64.115		3,987			3,987
All-Volunteer Force Educational Assistance	64.124		720,168			720,168
State Cemetery Grants	64.203		3,638,529			3,638,529
		For Us the Living: Learning from the Stories of the Alexandria National Cemetery-				
Other Assistance	64.U01	36C78618C0083/VA786J85067-204433	33,122			88,243
Other Assistance	64.U02	SalemVA_Krupnick_Banerjee	10,416			88,243
Other Assistance	64.U03	SalemVA_Krupnick_Srivastava	13,803			88,243
Other Assistance	64.U04	SalemVA_Krupnick_VA Qing Wang	801			88,243
Pass-Through From National History Day Incorporated	64.U05	National History Day Veterans Legacy Program- 204446;SUB 2044461-01009690		30,101	3,000	88,243
Total Excluding Clusters Identified Below			28,531,960	30,101	3,000	
Research and Development:						
Post-9/11 Veterans Educational Assistance	64.027		105,086			105,086
Other Assistance	64.RD	1866695	24,990			225,212
Other Assistance	64.RD	Asymptomatic Carotid Stenosis-36C24518S0009-				
Other Assistance	64.RD	POS12-D85020 204417	94,944			225,212
Other Assistance	64.RD	Sahu-IPA	43,071			225,212
Other Assistance	64.RD	SalemVA_Krupnick_Guo	8,996			225,212
Other Assistance	64.RD	SalemVA_Krupnick_Onyema	9,469			225,212
Other Assistance	64.RD	Stimson IPA	22,645			225,212
Other Assistance	64.RD	VA268-16-C-0013	21,097			225,212
Total Research and Development			330,298	0	0	
<b>Total U.S. DEPARTMENT OF VETERAN'S AFFAIRS</b>			<b>28,862,258</b>	<b>30,101</b>	<b>3,000</b>	
<b>ENVIRONMENTAL PROTECTION AGENCY</b>						
State Indoor Radon Grants	66.032		262,076			262,076

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2019**

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034		621,167			621,167
State Clean Diesel Grant Program	66.040		173,776		169,415	173,776
State Public Water System Supervision	66.432		1,995,000			1,995,000
Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	66.436					
Pass-Through From Rural Community Assistance Partnership	66.436			12,999		12,999
Urban Waters Small Grants	66.440		2,186			2,186
Healthy Watersheds Consortium Grant Program	66.441		22,763			22,763
Water Quality Management Planning	66.454		130,983			130,983
Nonpoint Source Implementation Grants	66.460		2,715,343		1,287,939	2,715,343
Chesapeake Bay Program	66.466		7,929,238		1,063,612	8,908,720
Pass-Through From National Fish & Wildlife Foundation Beach Monitoring and Notification Program	66.466	544908-19896		86,598	20,750	8,908,720
Implementation Grants	66.472		266,632		10,976	266,632
Performance Partnership Grants	66.605		9,097,141		25,000	9,148,286
Environmental Information Exchange Network Grant Program and Related Assistance	66.608		14,774			14,774
TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals	66.707		224,018			224,018
Pollution Prevention Grants Program	66.708		6,841			6,841
Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies	66.716		16,093			16,093
Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	66.802		401,039			401,039
Underground Storage Tank Prevention, Detection and Compliance Program	66.804		544,827			544,827
Leaking Underground Storage Tank Trust Fund Corrective Action Program	66.805		1,086,847			1,086,847
Superfund State and Indian Tribe Core Program	66.809		83,597			83,597
Cooperative Agreements	66.809		83,597			83,597
Brownfields Assessment and Cleanup Cooperative Agreements	66.818		147,102			147,102
Total Excluding Clusters Identified Below			25,741,443	99,597	2,577,692	
Clean Water State Revolving Fund Cluster: Capitalization Grants for Clean Water State Revolving Funds	66.458		37,196,401		36,293,750	37,196,401
Total Clean Water State Revolving Fund Cluster			37,196,401	0	36,293,750	37,196,401
Drinking Water State Revolving Fund Cluster: Capitalization Grants for Drinking Water State Revolving Funds	66.468		22,706,644		18,592,065	22,706,644
Total Drinking Water State Revolving Fund Cluster			22,706,644	0	18,592,065	22,706,644
Research and Development:						
National Clean Diesel Emissions Reduction Program	66.039		89,725		45,933	89,725
Long Island Sound Program	66.437			6,068		6,068
Pass-Through From National Audubon Society	66.437			6,068		6,068
Regional Wetland Program Development Grants	66.461		121,217			193,816
Pass-Through From Delaware Department of Natural Resources & Environmental Control	66.461			68,059		193,816
Pass-Through From New Hampshire Department of Environmental Services	66.461			4,540		193,816
Chesapeake Bay Program	66.466		691,791		64,507	8,908,720
Chesapeake Bay Program	66.466	451287-20012	9,217		9,217	8,908,720
Pass-Through From Chesapeake Bay Trust	66.466	43353		79,046		8,908,720
Pass-Through From Middle Peninsula Planning District	66.466	1511120 / 53964		6,047		8,908,720
Pass-Through From National Fish and Wildlife Foundation	66.466			76,184		8,908,720
Pass-Through From Pamunkey Indian Tribe Reservation	66.466	96331001 / 0603.17.057550 / 001		30,599		8,908,720
Senior Environmental Employment Program	66.508		7,625			7,625
Science To Achieve Results (STAR) Research Program	66.509		55,068			198,309
Pass-Through From Carnegie Mellon University	66.509			80,906		198,309
Pass-Through From Clark University	66.509			62,335		198,309
Office of Research and Development Consolidated Research/Training/Fellowships	66.511		565,252		100,378	565,252
Performance Partnership Grants	66.605		51,145		51,044	9,148,286
Total Research and Development			1,591,040	413,784	271,079	
Total ENVIRONMENTAL PROTECTION AGENCY			87,235,528	513,381	57,734,586	
NUCLEAR REGULATORY COMMISSION						
U. S. Nuclear Regulatory Commission Nuclear Education Grant Program	77.006		92,120			92,120

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2019**

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008		565,393			934,508
Total Excluding Clusters Identified Below			657,513	0	0	
Research and Development:						
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008		369,115			934,508
Total Research and Development			369,115			
Total NUCLEAR REGULATORY COMMISSION			1,026,628	0	0	
U.S. DEPARTMENT OF ENERGY						
State Energy Program	81.041		3,267,503		2,180,315	3,598,902
Weatherization Assistance for Low-Income Persons	81.042		4,064,529		3,406,565	4,064,529
Conservation Research and Development	81.086					
Pass-Through From Fraunhofer USA Incorporated	81.086	DE_EE0008223-VCU		24,224		4,183,293
Renewable Energy Research and Development	81.087		14,785		5,742	875,439
Pass-Through From CompRex Limited Liability Corporation	81.087			42,500		875,439
Technology	81.087			10,000		875,439
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	81.117		537,362			613,450
Nuclear Energy Research, Development and Demonstration	81.121		55,000			3,089,594
Pass-Through From Massachusetts Institute of Technology	81.121			74,424		3,089,594
National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program	81.123		34,951			3,808,613
Advanced Research Projects Agency - Energy	81.135		301,665		168,117	2,210,531
Pass-Through From University of Illinois	81.135	University of Illinois @Urbana Cham		62,718		2,210,531
Other Assistance	81.U01	AFC-7-70044-12	1,346			47,470
Other Assistance	81.U02	AHQ-9-92092-01	9,435			47,470
Pass-Through From The George Washington University	81.U03	18-SC35		31,672		47,470
Pass-Through From University of California at Berkeley	81.U04	LBNL 7425436/LBNL 7425436		5,017		47,470
Total Excluding Clusters Identified Below			8,286,576	250,555	5,760,739	
Research and Development:						
Inventions and Innovations	81.036					
Pass-Through From Oak Ridge Associated Universities Incorporated	81.036			24,463		24,463
State Energy Program	81.041		331,399		241,907	3,598,902
Office of Science Financial Assistance Program	81.049		9,880,444		257,135	11,292,951
Office of Science Financial Assistance Program	81.049	DE-SC0016263	41,192		41,192	11,292,951
Pass-Through From Aerosol Devices Incorporated	81.049			72,066		11,292,951
Pass-Through From Freedom Photonics, Limited Liability Company	81.049			36,685		11,292,951
Pass-Through From InnoSense Limited Liability Company	81.049			44,448		11,292,951
Pass-Through From Innovative Wireless Technologies Incorporated	81.049			101,653		11,292,951
Pass-Through From Intelligent Light	81.049			61,656		11,292,951
Pass-Through From Louisiana State University	81.049			64,517		11,292,951
Pass-Through From Luna Innovations Incorporated	81.049			26,942		11,292,951
Pass-Through From Mc Technologies Limited Liability Company	81.049			3,551		11,292,951
Pass-Through From NanoSonic Incorporated	81.049			38,774		11,292,951
Pass-Through From Ohio State University	81.049			216,822		11,292,951
Pass-Through From Ohio State University Research Foundation	81.049	60042071		27,265		11,292,951
Pass-Through From Pennsylvania State University	81.049			229,648		11,292,951
Pass-Through From Radiation Monitoring Devices, Incorporated	81.049			36,067		11,292,951
Pass-Through From Reservoir Labs, Incorporated	81.049			36,944		11,292,951
Pass-Through From Smithsonian Institution	81.049	CB96336601 / 15765		132,144		11,292,951
Pass-Through From University of Michigan	81.049			116,605		11,292,951
Pass-Through From University of North Carolina	81.049	5103980-DE-SC0015376		21,932		11,292,951
Pass-Through From University of Notre Dame	81.049			103,596		11,292,951
Nuclear Waste Disposal Siting	81.065					
Pass-Through From Vanderbilt University	81.065			307,971		307,971
Regional Biomass Energy Programs	81.079		191,682		102,410	191,682
Conservation Research and Development	81.086		3,342,391		585,339	4,183,293
Conservation Research and Development	81.086		7,941		7,941	4,183,293
Pass-Through From North Carolina State University	81.086	418513-19D25		547,941		4,183,293
Pass-Through From Rensselaer Polytechnic Institute	81.086			7,887		4,183,293
Pass-Through From University of California, Irvine	81.086			91,022		4,183,293

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2019**

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From University of Houston	81.086			161,887		4,183,293
Renewable Energy Research and Development	81.087		617,723		9,500	875,439
Pass-Through From Rensselaer Polytechnic Institute	81.087			81,261		875,439
Pass-Through From University of Delaware	81.087			109,170		875,439
Fossil Energy Research and Development	81.089		1,555,297		287,854	3,832,544
Pass-Through From Advanced Resources International Incorporated	81.089			135,079		3,832,544
Pass-Through From Marshall Miller & Associates Incorporated	81.089			115,075		3,832,544
Pass-Through From Penn State University	81.089			81,783		3,832,544
Pass-Through From Southern States Energy Board	81.089			264,439		3,832,544
Pass-Through From University of Kentucky	81.089			1,157,277		3,832,544
Pass-Through From University of Utah	81.089			93,135		3,832,544
Pass-Through From West Virginia University	81.089			430,459		3,832,544
Defense Nuclear Nonproliferation Research	81.113		244		244	3,120
Pass-Through From University of Michigan	81.113			2,876		3,120
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	81.117		76,088		37,199	613,450
State Energy Program Special Projects	81.119		110,598		95,118	165,854
Pass-Through From Pacific Northwest National Laboratory	81.119			55,256		165,854
Nuclear Energy Research, Development and Demonstration	81.121		2,053,510		354,877	3,089,594
Pass-Through From Electric Power Research Institute	81.121	10005187		239,350		3,089,594
Pass-Through From Georgia Institute of Technology	81.121			97,455		3,089,594
Pass-Through From Oregon State University	81.121			46,600		3,089,594
Pass-Through From Pennsylvania State University	81.121	5293-VCU-DOE-8425		46,623		3,089,594
Pass-Through From Purdue University	81.121			51,331		3,089,594
Pass-Through From Stony Brook University	81.121			9,357		3,089,594
Pass-Through From Texas A&M University	81.121			97,513		3,089,594
Pass-Through From The Ohio State University	81.121			174,358		3,089,594
Pass-Through From The University of Tennessee	81.121	A16-0370-S002		25,224		3,089,594
Pass-Through From University of Florida	81.121			34,517		3,089,594
Pass-Through From University of Illinois	81.121			23,916		3,089,594
Pass-Through From University of Wisconsin at Madison	81.121	Sub Agreement 704K281		60,416		3,089,594
Electricity Delivery and Energy Reliability, Research, Development and Analysis	81.122		201,694			244,595
Pass-Through From Washington State University	81.122			42,901		244,595
National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program	81.123		3,773,662		3,186,888	3,808,613
Predictive Science Academic Alliance Program	81.124					
Pass-Through From University of Illinois	81.124			84,743		84,743
Advanced Research Projects Agency - Energy	81.135		1,829,945		894,315	2,210,531
Pass-Through From SixPoint Materials Incorporated	81.135			16,203		2,210,531
Other Assistance	81.RD	1866714	72,545			6,983,162
Other Assistance	81.RD	1960744	243,784			6,983,162
Other Assistance	81.RD	200933	20,861			6,983,162
Other Assistance	81.RD	320777/DE-SC0012704				6,983,162
Other Assistance	81.RD	343861	37,590			6,983,162
Other Assistance	81.RD	344634	114,785			6,983,162
Other Assistance	81.RD	4000099824	29,861			6,983,162
Other Assistance	81.RD	4000101438	39,537			6,983,162
Other Assistance	81.RD	4000133430	85,389			6,983,162
Other Assistance	81.RD	4000143222	6,244			6,983,162
Other Assistance	81.RD	4000144686	19,320			6,983,162
Other Assistance	81.RD	4000144884	17,408			6,983,162
Other Assistance	81.RD	4000149894	6,229			6,983,162
Other Assistance	81.RD	4000150613	51,340			6,983,162
Other Assistance	81.RD	4000152854	47,161			6,983,162
Other Assistance	81.RD	4000156549	53,752			6,983,162
Other Assistance	81.RD	4000159607	33,619			6,983,162
Other Assistance	81.RD	4000160669	32,113			6,983,162
Other Assistance	81.RD	4000161786	23,290			6,983,162
Other Assistance	81.RD	4000162000	27,072			6,983,162
Other Assistance	81.RD	4000162162	107,545			6,983,162
Other Assistance	81.RD	4000163893	17,771			6,983,162
Other Assistance	81.RD	4000163962	26,821			6,983,162
Other Assistance	81.RD	4000164448	10,562			6,983,162
Other Assistance	81.RD	4000166318	3,783			6,983,162
Other Assistance	81.RD	4000166476	27,436			6,983,162
Other Assistance	81.RD	4000166522	29,512			6,983,162
Other Assistance	81.RD	4000166590	108,294			6,983,162
Other Assistance	81.RD	4000167926	14,059			6,983,162
Other Assistance	81.RD	4000168238	17,837			6,983,162
Other Assistance	81.RD	609502	1,369,764			6,983,162
Other Assistance	81.RD	622365	14			6,983,162
Other Assistance	81.RD	7350174	14,005			6,983,162
Other Assistance	81.RD	AFC-7-70023-01	1,095			6,983,162

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2019**

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Other Assistance	81.RD	DE-AC09-09SR22505	32,318			6,983,162
Other Assistance	81.RD	Grain Boundary Diffusion in Electronic and Structural Materials-DE-FG02-01ER45871-200297 Nuclear Physics-JSA 07-C0317101; subcontract #	97,115			6,983,162
Other Assistance	81.RD	10C0418300	212,831			6,983,162
Other Assistance	81.RD	PO #650806	37,928			6,983,162
Other Assistance	81.RD	PO1983505	5,154			6,983,162
Other Assistance	81.RD	PO1983653	21,890			6,983,162
Other Assistance	81.RD	PO-351044	18,032			6,983,162
Other Assistance	81.RD	SPO: 1771991 Rev: 9	28,399			6,983,162
Pass-Through From Alliance for Sustainable Energy, Limited Liability Company	81.RD	Center for Advanced Photophysics: Theoretical Modeling of Quantum Dots and Quantum Dot Aggregates-DE-AC36-08GO28308-203720;XHA-5-52266-01/ER 132000		53,585		6,983,162
Pass-Through From Argonne National Laboratory	81.RD	7F-30113		39,251		6,983,162
Pass-Through From Argonne National Laboratory	81.RD	8F-30034		227,230		6,983,162
Pass-Through From Argonne National Laboratory	81.RD	Synthesize and Characterize Topological Materials-DE-AC02-06CH11357-204693;9F-60040		10,617		6,983,162
Pass-Through From Battelle Energy Alliance	81.RD	180192		42,587		6,983,162
Pass-Through From Battelle Energy Alliance	81.RD	182357		26,263		6,983,162
Pass-Through From Battelle Energy Alliance	81.RD	194640		101,168		6,983,162
Pass-Through From Battelle Energy Alliance	81.RD	CONTRACT 182317		12,609		6,983,162
Pass-Through From Battelle Energy Alliance, Limited Liability Company	81.RD	179572		132,265	56,813	6,983,162
Pass-Through From Battelle Pacific Northwest National Laboratory	81.RD	CONTRACT 398502		56,871		6,983,162
Pass-Through From Battelle Pacific Northwest National Laboratory	81.RD	DE-AC05-76RL01830		14,199		6,983,162
Pass-Through From Bechtel Marine Propulsion	81.RD	PURCHASE ORDER 129409;418531-19337		131,918	34,153	6,983,162
Pass-Through From Bechtel Marine Propulsion	81.RD	PURCHASE ORDER 7015060		1,692		6,983,162
Pass-Through From Bowie State University	81.RD	2112		30,051		6,983,162
Pass-Through From Delta Products Corporation	81.RD	AT-52196		60,010		6,983,162
Pass-Through From General Electric Global Research	81.RD	401107732		123,085		6,983,162
Pass-Through From General Motors Limited Liability Corporation	81.RD	PO 4300226098		161,870		6,983,162
Pass-Through From Honeywell Federal Manufacturing & Technologies Limited Liability Corporation	81.RD	N0000274995;418494-19528		54,926	10,500	6,983,162
Pass-Through From Honeywell Federal Manufacturing & Technologies Limited Liability Corporation	81.RD	N000268299		95,604		6,983,162
Pass-Through From Honeywell Federal Manufacturing & Technologies Limited Liability Corporation	81.RD	N000271400		74,746		6,983,162
Pass-Through From Honeywell Federal Manufacturing & Technologies Limited Liability Corporation	81.RD	N000302395		27,772		6,983,162
Pass-Through From Honeywell Federal Manufacturing & Technologies Limited Liability Corporation	81.RD	PO N000296396		66,610		6,983,162
Pass-Through From Honeywell Federal Manufacturing & Technologies Limited Liability Corporation	81.RD	PO# NOO0181541		17,942		6,983,162
Pass-Through From Honeywell Federal Manufacturing & Technologies Limited Liability Corporation	81.RD	PURCHASE ORDER N000270409		150,526		6,983,162
Pass-Through From Honeywell Federal Manufacturing & Technologies, Limited Liability Company	81.RD	N000294511		26,494		6,983,162
Pass-Through From Idaho National Laboratory	81.RD	RELEASE NO. 1; MAS AGMT 178370		11,499		6,983,162
Pass-Through From Iowa State University	81.RD	SC-19-498		22,513		6,983,162
Pass-Through From Jefferson Science Associates, Limited Liability Company	81.RD	16-C0252		53,052		6,983,162
Pass-Through From Lawrence Livermore National Laboratory	81.RD	B622260		149,239		6,983,162
Pass-Through From Lawrence Livermore National Laboratory	81.RD	B624010		18,243		6,983,162
Pass-Through From Lawrence Livermore National Laboratory	81.RD	B630386		51,289		6,983,162
Pass-Through From Lawrence Livermore National Laboratory	81.RD	B631014		25,000		6,983,162
Pass-Through From Lawrence Livermore National Laboratory	81.RD	B632951		52,696		6,983,162
Pass-Through From Lawrence Livermore National Laboratory	81.RD	B633200		69,059		6,983,162
Pass-Through From Lawrence Livermore National Laboratory	81.RD	B634389		474		6,983,162
Pass-Through From Los Alamos National Laboratory	81.RD	438557		41,034		6,983,162

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2019**

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From Los Alamos National Laboratory	81.RD	463281		42,268		6,983,162
Pass-Through From Los Alamos National Security, Limited Liability Company	81.RD	301950		75,299		6,983,162
Pass-Through From Luna Innovations, Incorporated	81.RD	Subgrant No. 3316-DOE-1S/UVA		22,570		6,983,162
Pass-Through From Nanohmics Incorporated	81.RD	Nanohmics_Zebarjadi_EN-ECE		10,267		6,983,162
Pass-Through From Navarro Research & Engineering	81.RD	LMCP5739		78,115		6,983,162
Pass-Through From Pacific Northwest National Laboratory	81.RD	334567		224,163		6,983,162
Pass-Through From Pacific Northwest National Laboratory	81.RD	397595		166,396		6,983,162
Pass-Through From Pacific Northwest National Laboratory	81.RD	448598		8,824		6,983,162
Pass-Through From Pacific Northwest National Laboratory	81.RD	451975		4,397		6,983,162
Pass-Through From Pacific Northwest National Laboratory	81.RD	CaWater2015 Atmospheric Rivers and their Teleconnections-DE-AC05-76RL01830-				
Pass-Through From Palo Alto Research Center	81.RD	204256;363460		37,222		6,983,162
Pass-Through From Red Wire Technology	81.RD	SUBCONTRACT NO. 312696		24,786		6,983,162
Pass-Through From Rmd Instruments Corporation	81.RD	AT-51468		87,650		6,983,162
Pass-Through From Sandia National Laboratories	81.RD	C19-04		15,999		6,983,162
Pass-Through From Sandia National Laboratories	81.RD	Anomaly Detection and Surety for Safeguards Data-DE-NA0003525-204776;PO2017098		8,903		6,983,162
Pass-Through From Sandia National Laboratories	81.RD	Fractional Differential Operators for Features Detection in the Subsurface-DE-NA0003525-204733;PO1808381				
Pass-Through From Savannah River Nuclear Solutions Limited Liability Corporation	81.RD	0000412820		22,235		6,983,162
Pass-Through From Savannah River Nuclear Solutions Limited Liability Corporation	81.RD	TOA VP100004; PO 0000399128		12,860		6,983,162
Pass-Through From Savannah River Nuclear Solutions Limited Liability Corporation	81.RD	TOA VPI00002;PO 0000372989		10,069		6,983,162
Pass-Through From Savannah River Nuclear Solutions Limited Liability Corporation	81.RD	TOA VPI00003;PO0000372991		34,817		6,983,162
Pass-Through From Seaforth, Limited Liability Company	81.RD	Seaforth		24,589		6,983,162
Pass-Through From Seaforth, Limited Liability Company	81.RD	Systems Engineering Support for National Nuclear Safety-DE-DT013591-204456;PO13591		600		6,983,162
Pass-Through From TECHSOURCE, Incorporated	81.RD			7,174		6,983,162
Pass-Through From The Regents of the University of California	81.RD	7387766		32,974		6,983,162
Pass-Through From Triad National Security Limited Liability Corporation	81.RD	537299		17,357		6,983,162
Pass-Through From Triad National Security, Limited Liability Company	81.RD	301950		26,418		6,983,162
Pass-Through From Triad National Security, Limited Liability Company	81.RD	520126		55,182		6,983,162
Pass-Through From United Technologies Research Center	81.RD	NO. 1240814		151,320		6,983,162
Pass-Through From University of Chicago Argonne, Limited Liability Company	81.RD	Development Support for POLARIS Transportation System Model-DE-AC02-06CH11357-204042;7F-30006		96,720		6,983,162
Pass-Through From University of Houston	81.RD	No. R-18-0073		25,565		6,983,162
Pass-Through From UT-Battelle Limited Liability Corporation	81.RD	4000157790		51,833		6,983,162
Pass-Through From UT-Battelle Limited Liability Corporation	81.RD	4000160799		5,095		6,983,162
Pass-Through From UT-Battelle Limited Liability Corporation	81.RD	4000162266		92,066		6,983,162
Pass-Through From Vanderbilt University	81.RD	Assessment of Infection Induced Inflammation in The Blood Barrier and Utility of Anti-Inflammatory Strategies-DE-ACS2-06NA25396-				
Pass-Through From VLNComm Limited Liability Company	81.RD	204410;UNIV59912		83,469		6,983,162
Pass-Through From West Virginia University	81.RD	EE-VLN-9694-17		16,679		6,983,162
Total Research and Development	81.RD	17-098-VPI		394		6,983,162
			27,188,708	9,897,067	6,203,385	
<b>Total U.S. DEPARTMENT OF ENERGY</b>			<b>35,475,284</b>	<b>10,147,622</b>	<b>11,964,124</b>	
<b>U.S. DEPARTMENT OF EDUCATION</b>						
Adult Education - Basic Grants to States	84.002		13,691,924		9,870,679	13,691,924
Title I Grants to Local Educational Agencies	84.010		253,707,149		250,582,771	253,854,322
Migrant Education_State Grant Program	84.011		754,680		542,315	754,680
Title I State Agency Program for Neglected and Delinquent Children and Youth	84.013		1,106,694		500,152	1,106,694
Higher Education_Institutional Aid	84.031		13,362,810			13,362,810
Career and Technical Education -- Basic Grants to States	84.048		24,952,684		18,746,039	25,055,972
Fund for the Improvement of Postsecondary Education	84.116			92		92

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2019**

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Rehabilitation Services_Vocational Rehabilitation Grants to States	84.126		79,677,449		1,025,804	79,677,449
Rehabilitation Long-Term Training	84.129		348,848			348,848
National Institute on Disability and Rehabilitation Research	84.133		32,104			42,537
Migrant Education_Coordination Program	84.144		181,922		90,251	181,922
Rehabilitation Services_Independent Living Services for Older Individuals Who are Blind	84.177		690,934			690,934
Special Education-Grants for Infants and Families	84.181		11,431,402		7,811,293	11,431,402
Safe and Drug-Free Schools and Communities_National Programs	84.184		639,164		83,073	639,164
Supported Employment Services for Individuals with the Most Significant Disabilities	84.187		843,354			843,354
		885-86606-S196A160048/S196A170048/885-				
Education for Homeless Children and Youth	84.196	86606-S196A180048	1,174,233		916,409	1,174,233
Graduate Assistance in Areas of National Need	84.200		246,119			323,847
Centers for International Business Education	84.220		2,700			3,195
Pass-Through From Indiana University	84.220			495		3,195
Assistive Technology	84.224		2,516,302			2,516,302
Rehabilitation Services Demonstration and Training Programs	84.235		886,188		475,092	886,188
Rehabilitation Training_Continuing Education	84.264		12,326			133,620
Pass-Through From University of Wisconsin Stout	84.264	144-339099		121,294		133,620
Ready to Teach	84.286		88,525			88,525
Twenty-First Century Community Learning Centers	84.287		20,044,223		18,763,268	20,044,223
Education Research, Development and Dissemination	84.305	R305A160398	46,414		24,958	8,598,840
Special Education - State Personnel Development	84.323		1,336,374		674,633	1,336,374
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325		333,301			1,360,638
Special Education_Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	84.326		406,874			489,527
Pass-Through From Helen Keller National Center	84.326			82,653		489,527
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334		3,694,354		3,510,354	3,694,354
Child Care Access Means Parents in School	84.335		1,768			18,106
Teacher Quality Partnership Grants	84.336		1,609,138		547,981	1,609,138
Rural Education	84.358		2,798,477		2,100,738	2,798,477
English Language Acquisition State Grants	84.365		13,510,862		12,695,958	13,510,862
Mathematics and Science Partnerships	84.366		1,426,246		281,211	1,426,246
Improving Teacher Quality State Grants	84.367		33,174,149		31,425,544	33,196,883
Pass-Through From National Writing Project	84.367			22,734		33,196,883
Grants for State Assessments and Related Activities	84.369		5,733,602			5,733,602
School Improvement Grants	84.377		388,819		375,789	388,819
Strengthening Minority-Serving Institutions	84.382		442,087			442,087
Investing in Innovation (i3) Fund	84.411					
Pass-Through From National Writing Project	84.411			78,294		140,044
Preschool Development Grants	84.419		18,615,010		17,376,459	18,615,010
Supporting Effective Educator Development Program	84.423		3,389,478			3,389,478
Student Support and Academic Enrichment Program	84.424		7,916,653		7,738,585	7,916,653
Other Assistance	84.U01	P016A180027	43,739			43,739
Total Excluding Clusters Identified Below			521,259,171	305,470	386,159,356	
Special Education Cluster (IDEA):						
Special Education_Grants to States	84.027		302,049,655		270,645,766	302,051,851
Pass-Through From Ohio University	84.027			2,196		302,051,851
Special Education_Preschool Grants	84.173		8,629,533		6,697,429	8,713,099
Special Education_Preschool Grants	84.173	University of Lynchburg	51,388		51,388	8,713,099
Special Education_Preschool Grants	84.173	New River Valley Community Services Board	32,178		32,178	8,713,099
Total Special Education Cluster (IDEA)			310,762,754	2,196	277,426,761	310,764,950
Student Financial Assistance Programs:						
Federal Supplemental Educational Opportunity Grants	84.007		12,496,266			12,496,266
Federal Work-Study Program	84.033		11,626,778			11,626,778
Federal Perkins Loan - Federal Capital Contributions	84.038		54,526,815			54,526,815
Federal Pell Grant Program	84.063		406,374,650			406,374,650
Federal Direct Student Loans	84.268		1,247,931,236			1,247,931,236
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379		237,543			237,543
Postsecondary Education Scholarships for Veteran's Dependents	84.408		5,693			5,693
Total Student Financial Assistance Programs			1,733,198,981	0	0	1,733,198,981
Trio Cluster:						
TRIO_Student Support Services	84.042		5,717,823		326,953	5,717,823
TRIO_Talent Search	84.044		2,016,587			2,016,587
TRIO_Upward Bound	84.047		5,427,500		349,908	5,427,500
TRIO_Educational Opportunity Centers	84.066		483,270			483,270
Total Trio Cluster			13,645,180	0	676,861	13,645,180
Research and Development:						

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2019**

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Title I Grants to Local Educational Agencies	84.010					
Pass-Through From Accomack County Public Schools	84.010			35,835		253,854,322
Pass-Through From Alexandria City Public Schools	84.010			69,009		253,854,322
Pass-Through From Hampton City Schools	84.010			42,329		253,854,322
Overseas Programs - Doctoral Dissertation Research Abroad	84.022		4,302			4,302
Career and Technical Education -- Basic Grants to States	84.048		103,288			25,055,972
National Institute on Disability and Rehabilitation Research	84.133		10,433			42,537
Graduate Assistance in Areas of National Need	84.200		77,728			323,847
Javits Gifted and Talented Students Education	84.206		1,561,460			1,561,460
Education Research, Development and Dissemination	84.305		7,657,155		1,892,194	8,598,840
Pass-Through From American Institutes for Research (AIR)	84.305			102,771		8,598,840
Pass-Through From Arizona State University	84.305			21,088		8,598,840
Pass-Through From Curators of the University of Missouri	84.305			1,187		8,598,840
Pass-Through From Fordham University	84.305			9,029		8,598,840
Pass-Through From Harvard University	84.305			8,355		8,598,840
Pass-Through From Northwestern University	84.305			28,385		8,598,840
Pass-Through From Temple University	84.305			7,914		8,598,840
Pass-Through From University of Connecticut	84.305			229,953		8,598,840
Pass-Through From University Of Illinois	84.305			126,981		8,598,840
Pass-Through From University of Maryland College Park	84.305	38670-Z2110001/R305A160280		44,591		8,598,840
Pass-Through From University of Missouri	84.305			10,331		8,598,840
Pass-Through From University of Nebraska	84.305			1,188		8,598,840
Pass-Through From University of North Carolina at Chapel Hill	84.305			52,312		8,598,840
Pass-Through From University of North Carolina at Chapel Hill	84.305	20150016		251,186		8,598,840
Research in Special Education	84.324		171,909			585,328
Pass-Through From Duquesne University	84.324	G1500085		224,081		585,328
Pass-Through From Old Dominion University Research Foundation	84.324			56,835		585,328
Pass-Through From University of Florida	84.324	UFDSP00011330		132,503		585,328
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325		866,274			1,360,638
Pass-Through From University of Connecticut	84.325	3116-018447		28,102		1,360,638
Pass-Through From Vanderbilt University	84.325			132,961		1,360,638
Special Education_Educational Technology Media, and Materials for Individuals with Disabilities	84.327		245,782			245,782
Child Care Access Means Parents in School	84.335		16,338			18,106
Teacher Quality Partnerships, Recovery Act	84.405		168,237			168,237
Investing in Innovation (i3) Fund	84.411					
Pass-Through From Albemarle County	84.411			61,750		140,044
Pass-Through From American Institutes for Research Institute	84.RD	0430401417			1,013	1,013
Total Research and Development			10,882,906	1,679,689	1,892,194	
Total U.S. DEPARTMENT OF EDUCATION			2,589,748,992	1,987,355	666,155,172	
<b>SCHOLARSHIP AND FELLOWSHIP FOUNDATIONS</b>						
Other Assistance	85.U01	Communication for the Facility Manager Training-PO-730-0000418504 209687	1,876			100,365
Other Assistance	85.U02	Conservation Education Program-RC11-000147-0002-204422	86,077			100,365
Other Assistance	85.U03	Environmental Health & Safety Issues Training-PO-732-0000382733 209698	3,400			100,365
Other Assistance	85.U04	Facility Management Project Management Training-PO-732-0000382733 209699	3,624			100,365
Other Assistance	85.U05	Principles of Facilities Management Training-PO-730-0000418504 209688	2,345			100,365
Other Assistance	85.U06	Real Estate and Lease Management Training-PO-732-0000382733 209694	3,043			100,365
Total Excluding Clusters Identified Below			100,365	0	0	
Research and Development:						
MCC Foreign Assistance for Overseas Programs	85.002		28,847			28,847
Other Assistance	85.RD	Veteran's Day Survey- Stars and Stripes-204689	7,871			7,871
Total Research and Development			36,718	0	0	
Total SCHOLARSHIP AND FELLOWSHIP FOUNDATIONS			137,083	0	0	

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2019**

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
U.S. NATIONAL ARCHIVES AND RECORDS ADMINISTRATION						
National Historical Publications and Records Grants	89.003		39,800			676,424
Total Excluding Clusters Identified Below			39,800	0	0	
Research and Development:						
National Historical Publications and Records Grants	89.003		547,654			676,424
Pass-Through From Cumberland University	89.003			49,616		676,424
Pass-Through From State University of New York at Old Westbury	89.003			23,386		676,424
Pass-Through From University of Kentucky Research Foundation	89.003			15,968		676,424
Total Research and Development			547,654	88,970	0	
Total U.S. NATIONAL ARCHIVES AND RECORDS ADMINISTRATION			587,454	88,970	0	
DENALI COMMISSION						
2018 HAVA Election Security Grants	90.404		906,789			906,789
Total Excluding Clusters Identified Below			906,789	0	0	
Total DENALI COMMISSION			906,789	0	0	
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Medical Reserve Corps Small Grant Program	93.008					
Pass-Through From National Association of County & City Health Officials	93.008			19,917		19,917
Special Programs for the Aging Title VII, Chapter 3_Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041		102,272		102,272	102,272
Special Programs for the Aging Title VII, Chapter 2_Long Term Care Ombudsman Services for Older Individuals	93.042		293,603		293,603	293,603
Special Programs for the Aging Title III, Part D_Disease Prevention and Health Promotion Services	93.043		569,782		569,782	569,782
Special Programs for the Aging Title IV_and Title II_Discretionary Projects	93.048		575,635		142,426	582,459
Alzheimer's Disease Demonstration Grants to States	93.051		14,556		14,556	32,143
National Family Caregiver Support, Title III, Part E	93.052		4,203,930		3,992,509	4,203,930
Training in General, Pediatric, and Public Health Dentistry	93.059		286,917			286,917
Global AIDS	93.067					
Pass-Through From Republic of Rwanda, Minister of Health	93.067			38,282		38,282
Environmental Public Health and Emergency Response	93.070		583,952			583,952
Medicare Enrollment Assistance Program	93.071		649,994		622,484	649,994
Lifespan Respite Care Program	93.072		33,840			33,840
Birth Defects and Developmental Disabilities - Prevention and Surveillance	93.073		318,391			318,391
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074		20,421,420		5,660,586	20,507,401
Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	93.079		54,252			54,252
Blood Disorder Program: Prevention, Surveillance, and Research	93.080					
Pass-Through From Children's Hospital of Philadelphia Advancing System Improvements for Key Issues in Women's Health	93.080	PO#961931-RSUB		42,138		49,413
Pass-Through From Futures without Violence	93.088			6,320		6,320
Guardianship Assistance	93.090		12,020		10,287	12,020
Affordable Care Act (ACA) Personal Responsibility Education Program	93.092		1,252,994			1,252,994
Affordable Care Act (ACA) Health Profession Opportunity Grants	93.093					
Pass-Through From Goodwill Industries of the Valleys	93.093			266,566		266,566
Food and Drug Administration_Research	93.103		1,863,260		35,016	2,061,940
Pass-Through From Association of Food and Drug Officials	93.103	G-ST-1612-00350, G-1810-01553, G-ST-1710-01211, G-SP1810-06950, G-T-1810-06938, G-SP-1710-05801		25,839		2,061,940
Pass-Through From National Association of County & City Health Officials	93.103	5U50FD005933-03, 2019-012502		19,005		2,061,940

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2019**

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104		2,280,794		1,864,308	2,280,794
Area Health Education Centers Point of Service Maintenance and Enhancement Awards	93.107		881,270		402,968	881,270
Maternal and Child Health Federal Consolidated Programs	93.110		1,007,345		17,500	13,161,228
Pass-Through From Health Research, Incorporated	93.110			20,795		13,161,228
Pass-Through From The Children's Hospital of Philadelphia (CHOP)	93.110			12,031,976		13,161,228
Pass-Through From University of Colorado - Denver	93.110			19,717		13,161,228
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116		1,340,532		248,633	1,340,532
Nurse Anesthetist Traineeships	93.124		130,951			130,951
Emergency Medical Services for Children	93.127		71,940			71,940
Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	93.130		222,552			222,552
Injury Prevention and Control Research and State and Community Based Programs	93.136		5,107,934		591,788	5,125,152
Community Programs to Improve Minority Health Grant Program	93.137		426,885			426,885
NIEHS Hazardous Waste Worker Health and Safety Training	93.142					
Pass-Through From Duke University	93.142			30,110		30,110
AIDS Education and Training Centers	93.145		546			240,259
Pass-Through From University of Pittsburgh	93.145			214,288		240,259
Pass-Through From University of Pittsburgh	93.145	Univ of Pittsburgh #0050178		17,955		240,259
Pass-Through From University of Pittsburgh	93.145	Univ of Pittsburgh 0056096		7,470	4,428	240,259
Projects for Assistance in Transition from Homelessness (PATH)	93.150		1,373,376		1,346,004	1,373,376
Coordinated Services and Access to Research for Women, Infants, Children, and Youth	93.153		295,105			295,105
Grants to States for Loan Repayment Program	93.165		426,250			426,250
Research Related to Deafness and Communication Disorders	93.173		34,305			1,876,402
Graduate Psychology Education Program and Patient Navigator and Chronic Disease Prevention Program	93.191		454,032			454,032
Childhood Lead Poisoning Prevention Projects_State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197		140,454			140,454
Telehealth Programs	93.211		89,930		20,730	887,752
Research and Training in Complementary and Alternative Medicine	93.213					
Pass-Through From Carnegie Mellon University	93.213	R01AT008685		15,060		1,423,922
Family Planning_Services	93.217		3,962,628		118,826	3,962,628
Research on Healthcare Costs, Quality and Outcomes	93.226					
Pass-Through From University of Massachusetts	93.226			336		2,163,439
Traumatic Brain Injury State Demonstration Grant Program	93.234		288,219		150,000	288,219
Affordable Care Act (ACA) Abstinence Education Program	93.235		959,789		140,713	959,789
Grants to States to Support Oral Health Workforce Activities	93.236		272,703		137,705	272,703
State Capacity Building	93.240		271,324			271,324
State Rural Hospital Flexibility Program	93.241		392,188		216,966	392,188
Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243		8,363,157		4,538,005	8,517,232
Pass-Through From County of Fairfax	93.243			5,072		8,517,232
Pass-Through From Hampton Newport News	93.243					
Community Service Board	93.243			34,758		8,517,232
Pass-Through From State of Delaware	93.243			4,032		8,517,232
Advanced Nursing Education Grant Program	93.247		370,167			1,035,874
Universal Newborn Hearing Screening	93.251		232,460			232,460
Poison Center Support and Enhancement Grant Program	93.253		190,401			349,535
Occupational Safety and Health Program	93.262					
Pass-Through From University of Kentucky Research Foundation	93.262			8,662		748,473
Pass-Through From University of New Mexico	93.262	3RZ08		230,519		748,473
Health Systems Strengthening and HIV/AIDS Prevention, Care and Treatment under the President's Emergency Plan for AIDS Relief	93.266		43,011		17,565	43,011
Immunization Cooperative Agreements	93.268		78,385,292		126,827	78,385,292
Adult Viral Hepatitis Prevention and Control	93.270		187,688			187,688
Drug-Free Communities Support Program Grants	93.276		118,692			124,565
Pass-Through From Blue Ridge Behavioral Healthcare	93.276			4,848		124,565

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2019**

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From Piedmont Community Services Centers for Disease Control and Prevention_Investigations and Technical Assistance	93.276			1,025		124,565
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.283		366,903		41,247	366,903
Pass-Through From Stanford Research Institute International	93.286		102,724			2,794,240
State Partnership Grant Program to Improve Minority Health	93.286	PO 3546		2,877		2,794,240
Small Rural Hospital Improvement Grant Program	93.296		172,580			172,580
National State Based Tobacco Control Programs	93.301		184,763		166,260	184,763
Minority Health and Health Disparities Research	93.305		840,773		56,195	840,773
Pass-Through From University of Chicago	93.307			19,465		2,286,017
Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program	93.307					
Outreach Programs to Reduce the Prevalence of Obesity in High Risk Rural Areas	93.314		120,064			120,064
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.319		61,345			61,345
State Health Insurance Assistance Program	93.323		5,069,372			5,122,237
Behavioral Risk Factor Surveillance System	93.324		984,767		689,169	984,767
	93.336		331,428			331,428
21st Century Cures Act - Beau Biden Cancer Moonshot	93.353					
Pass-Through From Health Research Incorporated Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.353			141,756		364,626
	93.354		1,222,920		20,055	1,222,920
Nurse Education, Practice Quality and Retention Grants	93.359		2,048,692		70,003	2,048,692
Sickle Cell Treatment Demonstration Program	93.365					
Pass-Through From Johns Hopkins University State Actions to Improve Oral Health Outcomes and Partner Actions to Improve Oral Health Outcomes Flexible Funding Model - Infrastructure Development and Maintenance for State Manufactured Food Regulatory Programs	93.365	Johns Hopkins-HRSA 2003633366		94,545		94,545
ACL Independent Living State Grants	93.366		206,386			206,386
Cancer Cause and Prevention Research	93.367		349,372			349,372
Pass-Through From University of Kentucky Research Foundation	93.369		456,889		456,889	456,889
Cancer Detection and Diagnosis Research	93.393			5,021		13,266,609
	93.394		1,140			3,434,601
The State Flexibility to Stabilize the Market Grant Program Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nations Health	93.413		170,756			170,756
Pass-Through From Association of State and Territorial Health Officials	93.421					
Pass-Through From Council of State & Territorial Epidemiologists	93.421	63-23351		18,625		24,296
NON-ACA/PPHF Building Capacity of the Public Health System to Improve Population Health through National Nonprofit Organizations	93.421	NU38OT000297-01		1,241		24,296
Pass-Through From Association of State and Territorial Health Officials	93.424					
Pass-Through From National Association of County & City Health Officials	93.424	5NU38OT000161-04-00, 83-10194		9,333		18,118
Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	93.424	2018-082702		8,785	329	18,118
ACL National Institute on Disability, Independent Living, and Rehabilitation Research	93.426		1,156,854		764,137	1,156,854
Every Student Succeeds Act/Preschool Development Grants	93.433		34,591			2,473,310
Innovative State and Local Public Health Strategies to prevent and Manage Diabetes and Heart Disease and Stroke-	93.434		94,474			349,773
Food Safety and Security Monitoring Project	93.435		417,132		51,223	462,821
ACL Assistive Technology	93.448		609,620			609,620
Pregnancy Assistance Fund Program	93.464		556,948		258,083	556,948
Family to Family Health Information Centers	93.500		1,206,042		840	1,206,042
	93.504		99,400			99,400
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;PPHF	93.521		31,863			31,863
PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds	93.539		106,916			106,916
Promoting Safe and Stable Families	93.556		5,898,882		5,260,940	5,898,882

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2019**

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Child Support Enforcement	93.563		62,112,059		173,516	62,112,059
Child Support Enforcement Research	93.564		157,515		16,003	157,515
Refugee and Entrant Assistance_State Administered Programs	93.566		6,876,243		4,641,267	6,876,243
Low-Income Home Energy Assistance	93.568		91,178,512		16,184,420	91,227,084
Pass-Through From City of Richmond	93.568	City of Richmond		48,572		91,227,084
Community Services Block Grant	93.569		11,871,709		11,314,917	11,871,709
Refugee and Entrant Assistance_Discretionary Grants	93.576		118,010		98,775	118,010
Refugee and Entrant Assistance_Targeted Assistance Grants	93.584		367,951		322,910	367,951
State Court Improvement Program	93.586		908,640			908,640
Community-Based Child Abuse Prevention Grants	93.590		972,377		869,586	972,377
Grants to States for Access and Visitation Programs	93.597		142,460		142,460	142,460
Chafee Education and Training Vouchers Program (ETV)	93.599		417,796		376,854	417,796
Head Start	93.600		198,749		77,094	198,749
Assets for Independence Demonstration Program	93.602					
Pass-Through From Abt Associates	93.602	SS00-10-60011		9,974		9,974
Adoption Incentive Payments	93.603		241,779		178,615	241,779
Developmental Disabilities Basic Support and Advocacy Grants	93.630		1,560,638			1,560,638
Developmental Disabilities Projects of National Significance	93.631		258,683		95,652	282,574
University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632		701,291			701,291
Children's Justice Grants to States	93.643		337,464		32,585	337,464
Stephanie Tubbs Jones Child Welfare Services Program	93.645		6,033,005		5,966,284	6,033,005
Child Welfare Research Training or Demonstration	93.648		17,225		32	17,225
Foster Care_Title IV-E	93.658		70,024,264		64,796,580	70,024,264
Adoption Assistance	93.659		62,719,648		60,396,014	62,719,648
Social Services Block Grant	93.667		60,564,284		53,673,901	60,564,284
Child Abuse and Neglect State Grants	93.669		1,843,590		404,892	1,843,590
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671		2,474,363		2,358,848	2,474,363
Chafee Foster Care Independence Program	93.674		1,726,830		1,502,946	1,726,830
Mental and Behavioral Health Education and Training Grants	93.732		556,733			556,733
Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by the Prevention and Public Health Fund (PPHF)	93.733		15,036			15,036
Empowering Older Adults and Adults with Disabilities through Chronic Disease Self-Management Education Programs financed by Prevention and Public Health Funds (PPHF)	93.734		177,899		114,050	177,899
State Public Health Approaches for Ensuring Quitline Capacity Funded in part by Prevention and Public Health Funds (PPHF)	93.735		664,107		22,404	664,107
Elder Abuse Prevention Interventions Program	93.747		42,989			42,989
State Public Health Actions to Prevent and Control Diabetes, Heart Disease, Obesity and Associated Risk Factors and Promote School Health financed in part by Prevention and Public Health Funding (PPHF)	93.757		1,608,642		760,922	1,608,642
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)	93.758		1,077,155		105,433	1,077,155
Evidence-Based Falls Prevention Programs Financed Solely by Prevention and Public Health Funds (PPHF)	93.761		202,042		107,060	202,042
Alzheimers Disease Initiative: Specialized Supportive Services Project (ADI-SSS) thru Prevention and Public Health Funds (PPHF)	93.763		64,381		61,483	360,106
Children's Health Insurance Program	93.767		377,830,040		2,255,370	377,833,258
Pass-Through From VA Health Care Foundation	93.767	CMS-1ZO-16-001		3,218		377,833,258
Medicare_Hospital Insurance	93.773		16,900		16,900	16,900
Opioid STR	93.788		20,599,488		19,984,474	20,599,488
Money Follows the Person Rebalancing Demonstration	93.791		303,872		160,056	303,872
Organized Approaches to Increase Colorectal Cancer Screening	93.800		657,156		506,032	657,156
Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities	93.817		490,805		487,481	490,805
Cardiovascular Diseases Research	93.837		22,000			41,501,543
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		110,128			26,999,017
Biomedical Research and Research Training	93.859		48,915			29,577,309
Vision Research	93.867					
Pass-Through From Harvey Mudd College	93.867	1415-2073-01		10,408		4,525,878
Maternal, Infant and Early Childhood Home Visiting Grant Program	93.870		6,963,081		5,822,732	7,736,771
Pass-Through From Iowa Department of Public Health	93.870	UH4MC30710-01		773,690		7,736,771

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2019**

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Medical Library Assistance	93.879					
Pass-Through From University of Maryland	93.879			16,987		808,087
Grants for Primary Care Training and Enhancement	93.884		662,113			662,113
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898		3,374,987		1,363,853	3,374,987
Grants to States for Operation of Offices of Rural Health	93.913		179,222		11,292	179,222
HIV Care Formula Grants	93.917		45,384,336		6,840,421	45,384,336
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918		4,072,024			4,175,832
Healthy Start Initiative	93.926		746,607		294,210	746,607
Special Projects of National Significance	93.928		205,621			205,621
HIV Prevention Activities_Health Department Based	93.940		10,729,437		3,932,869	10,729,615
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance Assistance Programs for Chronic Disease Prevention and Control	93.944		910,084		337,620	910,084
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	93.945		261,808		88,324	263,006
Block Grants for Community Mental Health Services	93.946		205,613			205,613
Block Grants for Prevention and Treatment of Substance Abuse	93.958		12,448,208		11,519,815	12,448,208
Pass-Through From Blue Ridge Behavioral Healthcare Coal Miners Respiratory Impairment Treatment Clinics and Services	93.959		42,069,325		38,301,880	42,479,868
Pass-Through From University of Massachusetts Boston	93.959			2,355		42,479,868
PPHF Geriatric Education Centers	93.965			20,202		20,202
Preventive Health Services_Sexually Transmitted Diseases Control Grants	93.969		801,384		147,119	818,517
Preventive Health and Health Services Block Grant	93.977		2,156,062		26,748	2,156,062
Maternal and Child Health Services Block Grant to the States	93.991		1,762,605		196,214	1,762,605
Other Assistance	93.994		10,934,944		2,215,929	10,934,944
Other Assistance	93.U01	CDC Vital Statistics 200-2017-92548	884,336			2,053,997
Other Assistance	93.U02	FDA Tobacco Compliance Checks	32,298			2,053,997
Other Assistance	93.U03	FP00008905/ 2R01MH084894-10	15,256			2,053,997
Other Assistance	93.U04	HHSF223201400088C-Option Year 3	322,641			2,053,997
Other Assistance	93.U05	HHSF223201710156C	12,297			2,053,997
Other Assistance	93.U06	Mammography FDA HHSF223201710063C/0002	152,280			2,053,997
Other Assistance	93.U07	NIMH Neuropathology HHSN271201700073C-02	237,236			2,053,997
Pass-Through From American Type Culture Collection	93.U08	Biomedical Research Laboratory (BRL) Space Use-HHSN272201600013C-204605;ATCC/DHHS/BRL Qingguo- HHSF223201810114C-Sub award		313,021		2,053,997
Pass-Through From University of Connecticut	93.U09	No.320787;320787		84,632		2,053,997
Total Excluding Clusters Identified Below			1,096,299,512	14,649,397	348,526,699	
<b>Aging Cluster:</b>						
Special Programs for the Aging_Title III, Part B_Grants for Supportive Services and Senior Centers	93.044		13,571,020		12,305,551	13,571,020
Special Programs for the Aging_Title III, Part C_Nutrition Services	93.045		13,059,493		13,059,493	13,059,493
Nutrition Services Incentive Program	93.053		1,958,773		1,958,773	1,958,773
Total Aging Cluster			28,589,286	0	27,323,817	28,589,286
<b>CCDF Cluster:</b>						
Child Care and Development Block Grant	93.575		96,567,401		22,125,422	96,573,318
Pass-Through From ChildSavers	93.575			5,917		96,573,318
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596		64,312,274			64,312,274
Total CCDF Cluster			160,879,675	5,917	22,125,422	160,885,592
<b>Medicaid Cluster:</b>						
State Medicaid Fraud Control Units	93.775		8,605,205			8,605,205
State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	93.777		9,426,765			9,426,765
Medical Assistance Program	93.778		6,143,736,233		106,096,620	6,143,736,233
Total Medicaid Cluster			6,161,768,203	0	106,096,620	6,161,768,203
<b>Student Financial Assistance Programs:</b>						
Nurse Faculty Loan Program (NFLP)	93.264		502,276			502,276
<b>Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students</b>						
Loans/Loans for Disadvantaged Students	93.342		10,884,619			10,884,619
Nursing Student Loans	93.364		1,881,304			1,881,304
Total Student Financial Assistance Programs			13,268,199	0	0	13,268,199
<b>TANF Cluster:</b>						
Temporary Assistance for Needy Families	93.558		110,632,511		80,932,988	110,632,511
Total TANF Cluster			110,632,511	0	80,932,988	110,632,511

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2019**

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Research and Development: Special Programs for the Aging_Title IV_and Title II_Discretionary Projects	93.048					
Pass-Through From Georgia State University	93.048			6,824		582,459
Alzheimer's Disease Demonstration Grants to States	93.051		17,587			32,143
Innovations in Applied Public Health Research	93.061					
Pass-Through From Barron Associates, Incorporated	93.061			47,976		47,976
Chronic Diseases: Research, Control, and Prevention	93.068					
Pass-Through From New York University	93.068			68,052		68,052
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074		85,981			20,507,401
Family Smoking Prevention and Tobacco Control Act Regulatory Research	93.077		4,909,658		1,427,895	5,010,074
Pass-Through From Florida International University	93.077	800006646 01UG		17,597		5,010,074
Pass-Through From University of Alabama	93.077	R01DA036027		18,790		5,010,074
Pass-Through From University of Minnesota	93.077			13,180		5,010,074
Pass-Through From University of Mississippi Medical Center	93.077			7,881		5,010,074
Pass-Through From University of Nevada Reno	93.077	UNR 18 11		14,054		5,010,074
Pass-Through From University of Texas MD Anderson Cancer Center Science Park	93.077	SUB 00004638 and 3000991323		17,979		5,010,074
Pass-Through From Wake Forest University	93.077			10,935		5,010,074
Blood Disorder Program: Prevention, Surveillance, and Research	93.080					
Pass-Through From The Children's Hospital of Philadelphia (CHOP)	93.080			7,275		49,413
Research of the Responsible Conduct of Research (RCR) Healthy Marriage Promotion and Responsible Fatherhood Grants	93.085		12,898			12,898
Food and Drug Administration_Research	93.086		1,236,889		841,148	1,236,889
Pass-Through From Georgia Institute of Technology	93.103	GIT RG219-G3		59,204		2,061,940
Pass-Through From Interstate Shellfish Sanitation Conference	93.103	DE-SC0014413 / 16-SUBC-440-0000336870		9,212		2,061,940
Maternal and Child Health Federal Consolidated Programs	93.110		10,272			13,161,228
Pass-Through From Association of University Centers on Disabilities	93.110			4,661		13,161,228
Pass-Through From Children's Hospital of Philadelphia	93.110	27007-3209610518 CHOP		19,817		13,161,228
Pass-Through From Massachusetts General Hospital	93.110			42,699		13,161,228
Pass-Through From The Children's Hospital of Philadelphia (CHOP)	93.110			3,946		13,161,228
Environmental Health	93.113		733,401		208,509	951,387
Pass-Through From Duke University	93.113	2036146		10,499		951,387
Pass-Through From East Carolina University	93.113	East Carolina University		9,256		951,387
Pass-Through From New York University	93.113			18,103		951,387
Pass-Through From Northwestern University	93.113			20,436		951,387
Pass-Through From University of New Mexico	93.113	3RT23		152,400		951,387
Pass-Through From University of North Carolina-Chapel Hill	93.113			7,292		951,387
Oral Diseases and Disorders Research	93.121		1,990,102		146,349	2,151,411
Pass-Through From Augusta University	93.121	30501-1		2,407		2,151,411
Pass-Through From University of Buffalo	93.121	R1115738		83,043		2,151,411
Pass-Through From University of California at San Francisco	93.121			12,215		2,151,411
Pass-Through From University of Iowa	93.121			49,862		2,151,411
Pass-Through From West Virginia University	93.121	12-842-VCU		13,782		2,151,411
Injury Prevention and Control Research and State and Community Based Programs	93.136					
Pass-Through From The Safe States Alliance	93.136			17,218		5,125,152
NIEHS Superfund Hazardous Substances_Basic Research and Education	93.143	1R01ES024245-01	199,075		5,374	245,104
Pass-Through From University Of Iowa	93.143			24,701		245,104
Pass-Through From Washington University	93.143			21,328		245,104
Human Genome Research	93.172		757,162			757,162
Research Related to Deafness and Communication Disorders	93.173		1,781,968			1,876,402
Pass-Through From Baylor College of Medicine	93.173			1,797		1,876,402
Pass-Through From Temple University	93.173	254910-VCU		17,534		1,876,402
Pass-Through From University of Colorado	93.173			40,798		1,876,402
Telehealth Programs	93.211		797,822		15,033	887,752
Research and Training in Complementary and Alternative Medicine	93.213		1,218,686		247,921	1,423,922
Pass-Through From University of Arizona	93.213			69,466		1,423,922
Pass-Through From Wake Forest University Health Sciences	93.213			16,312		1,423,922

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2019**

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From Wayne State University	93.213			104,398		1,423,922
Research on Healthcare Costs, Quality and Outcomes	93.226		2,135,672		541,339	2,163,439
Pass-Through From The University of Iowa	93.226			6,565		2,163,439
Pass-Through From University of Pittsburgh	93.226			20,866		2,163,439
National Center on Sleep Disorders Research	93.233		515,253		93,415	714,462
Pass-Through From University of Connecticut	93.233			199,209		714,462
Mental Health Research Grants	93.242		9,501,704		682,429	11,391,218
Pass-Through From Boston University	93.242	4500001440		53,018		11,391,218
Pass-Through From Columbia University	93.242			37,310		11,391,218
Pass-Through From Curators of the University of Missouri	93.242			8,303		11,391,218
Pass-Through From Emory University	93.242	R01MH110364		30,410		11,391,218
Pass-Through From Johns Hopkins University	93.242			61,821		11,391,218
Pass-Through From Mayo Clinic	93.242			4,320		11,391,218
Pass-Through From Regents of the University of California	93.242			15,041		11,391,218
Pass-Through From The Salk Institute for Biological Studies	93.242			502,479		11,391,218
Pass-Through From University of California Los Angeles	93.242	0070-G-U8871		74,404		11,391,218
Pass-Through From University of North Carolina at Chapel Hill	93.242			142,413		11,391,218
Pass-Through From University of North Carolina at Chapel Hill	93.242	Univ of NC Chapel Hill 5101736		923		11,391,218
Pass-Through From University of Southern California	93.242			698,254		11,391,218
Pass-Through From University of Texas Southwestern Medical Center at Dallas	93.242			260,818		11,391,218
Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243		110,213		27,044	8,517,232
Advanced Nursing Education Grant Program	93.247		647,914			1,035,874
Pass-Through From Old Dominion University Research Foundation	93.247			17,793		1,035,874
Poison Center Support and Enhancement Grant Program	93.253		159,134			349,535
Occupational Safety and Health Program	93.262		436,903			748,473
Pass-Through From Johns Hopkins University	93.262			15,744		748,473
Pass-Through From Mary Imogene Bassett Hospital	93.262			6,350		748,473
Pass-Through From The Center for Construction Research	93.262			38,751		748,473
Pass-Through From University Of Florida	93.262			1,813		748,473
Pass-Through From University of Kentucky Research Foundation	93.262			9,731		748,473
Alcohol Research Programs	93.273		5,677,508		746,929	6,157,954
Pass-Through From Beam Diagnostics Incorporated	93.273			93,863		6,157,954
Pass-Through From Michigan State University	93.273	Michigan State Univ		73,735		6,157,954
Pass-Through From The Research Foundation of State University of New York	93.273	1009189 72372/79064		266,979		6,157,954
Pass-Through From University of Maryland	93.273	Subaward 1300227A		24,885		6,157,954
Pass-Through From University of Washington	93.273			14,382		6,157,954
Pass-Through From Yale University	93.273			6,602		6,157,954
Drug Abuse and Addiction Research Programs	93.279		14,092,011		1,059,240	17,366,167
Pass-Through From Board of Regents of the University of Nebraska	93.279			29,973		17,366,167
Pass-Through From Case Western Reserve University	93.279	RESS11332		255,652		17,366,167
Pass-Through From Duke University	93.279			14,583		17,366,167
Pass-Through From Friends Research Institute Incorporated	93.279			45,191		17,366,167
Pass-Through From H Lee Moffitt Cancer Center and Research Institute	93.279	11-18127-99-01-G1		16,921		17,366,167
Pass-Through From Johns Hopkins University	93.279			22,283		17,366,167
Pass-Through From Medical University of South Carolina	93.279			164,270		17,366,167
Pass-Through From Ohio State University Research Foundation	93.279	Ohio State University 60048471		102,089		17,366,167
Pass-Through From Oregon Social Learning Center	93.279			59,048		17,366,167
Pass-Through From Saint Josephs Hospital and Medical Center	93.279	32661VCU		238,932		17,366,167
Pass-Through From Saint Louis University	93.279			2,797		17,366,167
Pass-Through From Scripps Research Institute	93.279			371,840		17,366,167
Pass-Through From Scripps Research Institute	93.279	5-53315		44,296		17,366,167
Pass-Through From The Jackson Laboratory	93.279			30,378		17,366,167
Pass-Through From The National Center on Addiction and Substance Abuse at Columbia University	93.279			24,008		17,366,167
Pass-Through From The University of Texas	93.279			224,718		17,366,167
Pass-Through From University of California San Francisco	93.279			12,638		17,366,167

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2019**

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From University of Cincinnati	93.279			10,411		17,366,167
Pass-Through From University of Connecticut	93.279			16,170		17,366,167
Pass-Through From University of Connecticut	93.279	119437		196,474		17,366,167
Pass-Through From University of Kentucky Research Foundation	93.279	Univ of Kentucky Research Fnd		8,190		17,366,167
Pass-Through From University of Michigan	93.279	3004119992		632		17,366,167
Pass-Through From University of Minnesota	93.279	A005020802		1,154,710		17,366,167
Pass-Through From University of Pittsburgh	93.279			223,076		17,366,167
Pass-Through From University Of Tennessee	93.279			4,876		17,366,167
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286		2,668,282			2,794,240
Pass-Through From New York University School of Medicine	93.286			10,166		2,794,240
Pass-Through From Rivanna Medical Limited Liability Company	93.286			10,191		2,794,240
Teenage Pregnancy Prevention Program	93.297					
Pass-Through From University of New Mexico	93.297			34,352		34,352
Minority Health and Health Disparities Research	93.307		2,031,044		528,078	2,286,017
Pass-Through From Functional Fluidics Limited Liability Corporation	93.307			9,311		2,286,017
Pass-Through From Johns Hopkins University	93.307			34,275		2,286,017
Pass-Through From Starship Health Technologies	93.307	REPEAT Project		13,230		2,286,017
Pass-Through From University of North Carolina at Chapel Hill	93.307	5106999		113,487		2,286,017
Pass-Through From University of North Carolina-Chapel Hill	93.307			14,992		2,286,017
Pass-Through From University of Pittsburgh	93.307			339		2,286,017
Pass-Through From Wayne State University	93.307			49,874		2,286,017
Trans-NIH Research Support	93.310		1,258,117		10,413	1,913,900
Trans-NIH Research Support	93.310	417736-19858	4,396		4,396	1,913,900
Trans-NIH Research Support	93.310	418491-19858	13,187		13,187	1,913,900
Pass-Through From Augusta University Research Institute Incorporated	93.310			13,160		1,913,900
Pass-Through From Harvard University	93.310			91,260		1,913,900
Pass-Through From Pennsylvania State University	93.310			5,826		1,913,900
Pass-Through From The Translational Genomics Research Institute	93.310			34,297		1,913,900
Pass-Through From University at Buffalo	93.310	417736-19858 / 418491-19858		493,657		1,913,900
Protecting and Improving Health Globally: Building and Strengthening Public Health Impact, Systems, Capacity and Security	93.318		175,806		80,229	175,806
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323		52,865			5,122,237
National Center for Advancing Translational Sciences	93.350		4,113,989		121,279	4,154,105
Pass-Through From Dystonia Medical Research Foundation	93.350	Dystonia Coalition-DMRF		3,258		4,154,105
Pass-Through From University of California	93.350			36,858		4,154,105
Research Infrastructure Programs	93.351		1,569,795		514,152	1,569,795
21st Century Cures Act - Beau Biden Cancer Moonshot	93.353					
Pass-Through From Acomhal Research Incorporated	93.353			85,109		364,626
Pass-Through From Dana-Farber Cancer Institute, Incorporated	93.353			137,761		364,626
Nursing Research	93.361		1,680,279		259,392	1,916,563
Pass-Through From Emory University	93.361			44,285		1,916,563
Pass-Through From Georgetown University	93.361	412561-GR412519-VCU		30,439		1,916,563
Pass-Through From ICON Clinical Research, Incorporated	93.361			4,203		1,916,563
Pass-Through From Mayo Clinic Rochester	93.361			31,436		1,916,563
Pass-Through From University of Alabama	93.361	1R01NR01615		116,834		1,916,563
Pass-Through From University of Tennessee	93.361			9,087		1,916,563
Cancer Cause and Prevention Research	93.393		11,689,706		2,931,318	13,266,609
Cancer Cause and Prevention Research	93.393	459117-19B88	12,393		12,393	13,266,609
Cancer Cause and Prevention Research	93.393	459117-19367	20,007		20,007	13,266,609
Pass-Through From Fred Hutchinson Cancer Research Center	93.393			184,165		13,266,609
Pass-Through From Health Research Incorporated	93.393			33,076		13,266,609
Roswell Park Division	93.393					
Pass-Through From Imol Radiopharmaceuticals, Limited Liability Company	93.393			11,778		13,266,609
Pass-Through From Medical University of South Carolina	93.393	459117-19367 / 459117-19B88		385,888		13,266,609
Pass-Through From Temple University	93.393	261854-VCU		24,348		13,266,609
Pass-Through From The George Washington University	93.393			46,382		13,266,609
Pass-Through From The University of Texas M.D. Anderson Cancer Center	93.393			95,379		13,266,609
Pass-Through From University of Minnesota	93.393			397,976		13,266,609
Pass-Through From University of North Carolina at Chapel Hill	93.393	5106264		59,451		13,266,609
Pass-Through From University of Pennsylvania	93.393			35,097		13,266,609

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2019**

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From University of Southern California	93.393	University of Pittsburgh		186,167		13,266,609
Pass-Through From University of Utah	93.393			60,231		13,266,609
Pass-Through From University of Washington	93.393			5,616		13,266,609
Pass-Through From Wake Forest University	93.393	WFUHS114410		13,928		13,266,609
Cancer Detection and Diagnosis Research	93.394		3,038,655		508,463	3,434,601
Pass-Through From Columbia University	93.394			11,830		3,434,601
Pass-Through From Duke University	93.394			77,024		3,434,601
Pass-Through From Johns Hopkins University	93.394			4,122		3,434,601
Pass-Through From Regents of the University of California	93.394			36,597		3,434,601
Pass-Through From Rutgers, The State University of New Jersey	93.394			90,079		3,434,601
Pass-Through From University of Arizona	93.394			9,681		3,434,601
Pass-Through From University of California Los Angeles	93.394	1625 G SA393 UCLA		165,473		3,434,601
Cancer Treatment Research	93.395		8,569,207		1,517,871	10,910,873
Pass-Through From Alliance for Clinical Trials in Oncology Foundation	93.395	Phase II/III biomarker driving master		53		10,910,873
Pass-Through From BrachyFoam Limited Liability Corporation	93.395			15,387		10,910,873
Pass-Through From BrachyFoam, Limited Liability Company	93.395			12,022		10,910,873
Pass-Through From Children's Hospital of Philadelphia	93.395	U10CA098543		21,810		10,910,873
Pass-Through From Courier Therapeutics Incorporated	93.395			76,592		10,910,873
Pass-Through From Curators of the University of Missouri	93.395			77,681		10,910,873
Pass-Through From ECOG-ACRIN Cancer Research Group	93.395			13,395		10,910,873
Pass-Through From FirstString Research Incorporated	93.395			117,760		10,910,873
Pass-Through From Georgetown University	93.395			34,483		10,910,873
Pass-Through From H Lee Moffitt Cancer Center and Research Institute	93.395	HHSN261200622008C		8,868		10,910,873
Pass-Through From Health Research Incorporated	93.395	55-0669-22		237,975		10,910,873
Pass-Through From John Wayne Cancer Institute	93.395			19		10,910,873
Pass-Through From Johns Hopkins University	93.395			354,278		10,910,873
Pass-Through From Memorial Sloan-Kettering Cancer Center	93.395			16,770		10,910,873
Pass-Through From Montefiore Medical Center	93.395			58,800		10,910,873
Pass-Through From National Surgical Adjuvant Breast and Bowel Program	93.395	NSABP-B-51		75		10,910,873
Pass-Through From NRG Oncology Foundation Incorporated	93.395			32,833		10,910,873
Pass-Through From NRG Oncology Foundation Incorporated	93.395	NRG BN001		2,133		10,910,873
Pass-Through From NRG Oncology Foundation Incorporated	93.395	NRG G1002		140		10,910,873
Pass-Through From NRG Oncology Foundation Incorporated	93.395	NRG Oncology NSABP-B-52		46,270		10,910,873
Pass-Through From NRG Oncology Foundation Incorporated	93.395	NRG-GY004		16		10,910,873
Pass-Through From Temple University	93.395	256353-VCU		319,672		10,910,873
Pass-Through From The University of Texas	93.395			13,851		10,910,873
Pass-Through From University Health Network	93.395	FCC# 410002753		109,934		10,910,873
Pass-Through From University Health Network	93.395	NCI 10021		1,663		10,910,873
Pass-Through From University Health Network	93.395	NCI 9984		5,030		10,910,873
Pass-Through From University Health Network	93.395	NCI10104		4,055		10,910,873
Pass-Through From University Health Network	93.395	NCI9881		3,050		10,910,873
Pass-Through From University of Central Florida	93.395			43,518		10,910,873
Pass-Through From University of Central Florida	93.395	69016060-01		176,070		10,910,873
Pass-Through From University of Maryland	93.395			11,472		10,910,873
Pass-Through From University Of Pittsburgh	93.395			27,684		10,910,873
Pass-Through From VoltMed Incorporated	93.395			32,879		10,910,873
Pass-Through From Wake Forest University Health Sciences	93.395			465,428		10,910,873
Cancer Biology Research	93.396		6,830,767		615,176	7,135,279
Pass-Through From Georgetown University	93.396			95,163		7,135,279
Pass-Through From Lehigh University	93.396			2,069		7,135,279
Pass-Through From Ohio State University Research Foundation	93.396	Ohio State University 60047689		134,520		7,135,279
Pass-Through From Penn State University	93.396			18,665		7,135,279
Pass-Through From University of North Carolina at Chapel Hill	93.396			54,095		7,135,279
Cancer Centers Support Grants	93.397		2,344,204			2,402,270
Pass-Through From Albert Einstein College of Medicine	93.397					
BronxCreed	93.397	Building Research Capacity		28,200		2,402,270
Pass-Through From Leidos Biomedical Research	93.397			20,898		2,402,270
Pass-Through From NRG Oncology Foundation, Incorporated	93.397			324		2,402,270

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2019**

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From University of Kentucky Research Foundation	93.397			8,644		2,402,270
Cancer Research Manpower	93.398		2,025,249			2,025,249
Cancer Control	93.399					
Pass-Through From National Surgical Adjuvant Breast and Bowel Program	93.399	NSABP TEED		16		16
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421					
Pass-Through From The National Association of Chronic Disease Direct	93.421			4,430		24,296
ACL National Institute on Disability, Independent Living, and Rehabilitation Research	93.433		2,397,324		644,895	2,473,310
Pass-Through From American Institutes for Research Institute	93.433			14,438		2,473,310
Pass-Through From Craig Hospital	93.433			6,293		2,473,310
Pass-Through From Shepherd Center Incorporated Every Student Succeeds Act/Preschool Development Grants	93.433	SHEP-18-0008		20,664		2,473,310
	93.434		228,760			349,773
Pass-Through From Iowa State University Innovative State and Local Public Health Strategies to prevent and Manage Diabetes and Heart Disease and Stroke-	93.434			26,539		349,773
Developmental Disabilities Projects of National Significance	93.435		45,689			462,821
Alzheimer's Disease Initiative: Specialized Supportive Services Project (ADI-SSS) thru Prevention and Public Health Funds (PPHF)	93.631		23,891			282,574
Cardiovascular Diseases Research	93.763		295,725			360,106
	93.837		37,601,097		4,621,158	41,501,543
Pass-Through From Barron Associates, Incorporated	93.837			23,877		41,501,543
Pass-Through From Bloodworks Northwest	93.837			418,264		41,501,543
Pass-Through From Boston University	93.837			99,348		41,501,543
Pass-Through From Columbia University	93.837			182,060		41,501,543
Pass-Through From Houston Methodist Research Institute	93.837	R01HL115003		7,094		41,501,543
Pass-Through From Johns Hopkins University	93.837			418,952		41,501,543
Pass-Through From Key Technologies	93.837			6,227		41,501,543
Pass-Through From La Jolla Institute for Allergy & Immunology	93.837			638,103		41,501,543
Pass-Through From Massachusetts General Hospital	93.837	REPRIEVE A5332		2,162		41,501,543
Pass-Through From National Marrow Donor Program	93.837			10,613		41,501,543
Pass-Through From Northeastern University	93.837	500532-78051		48,421		41,501,543
Pass-Through From Ohio State University Research Foundation	93.837	Ohio State Univ #60034668		2,241		41,501,543
Pass-Through From Soundpipe, Limited Liability Company	93.837			127,558		41,501,543
Pass-Through From State Of Maryland	93.837			190,457		41,501,543
Pass-Through From Temple University	93.837			213,810		41,501,543
Pass-Through From The Children's Hospital of Philadelphia	93.837			25,175		41,501,543
Pass-Through From The Icahn School of Medicine at Mount Sinai	93.837			94,067		41,501,543
Pass-Through From The Washington University	93.837			29,591		41,501,543
Pass-Through From University of Alabama at Birmingham	93.837			27,423		41,501,543
Pass-Through From University of California, San Diego	93.837			68,250		41,501,543
Pass-Through From University of Connecticut	93.837			91,009		41,501,543
Pass-Through From University of Florida	93.837			197,626		41,501,543
Pass-Through From University of Houston System	93.837	R-15-0052		47,930		41,501,543
Pass-Through From University of Houston System	93.837	R-17-0024		24,235		41,501,543
Pass-Through From University of Minnesota	93.837	N005339719		6,537		41,501,543
Pass-Through From University of Mississippi Medical Center	93.837			46,375		41,501,543
Pass-Through From University of Pittsburgh	93.837			89,279		41,501,543
Pass-Through From University of Tennessee Health Science Center	93.837			7,239		41,501,543
Pass-Through From University of Washington	93.837			41,156		41,501,543
Pass-Through From Vanderbilt University	93.837			130,635		41,501,543
Pass-Through From Wake Forest University	93.837			339,807		41,501,543
Pass-Through From Wake Forest University	93.837	WFUHS 110947		5,500		41,501,543
Pass-Through From Wake Forest University Health Sciences	93.837			217,425		41,501,543
Lung Diseases Research	93.838		5,606,116		240,360	6,680,889
Pass-Through From Albany Medical College	93.838			1,640		6,680,889
Pass-Through From Barron Associates	93.838	Barron Associates		24,302		6,680,889
Pass-Through From Case Western Reserve University	93.838			91,381		6,680,889
Pass-Through From Columbia University	93.838			47,821		6,680,889

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2019**

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From Covenant Therapeutics, Limited Liability Company	93.838			29,081		6,680,889
Pass-Through From Duke University	93.838	2033236		1,278		6,680,889
Pass-Through From Medical University of South Carolina	93.838			4,936		6,680,889
Pass-Through From Pennsylvania State University	93.838			18,955		6,680,889
Pass-Through From Quench Medical Incorporated	93.838	Subaward Number FP00006951		33,732		6,680,889
Pass-Through From Seattle Children's Hospital	93.838	11141SUB		1,820		6,680,889
Pass-Through From University of Pennsylvania	93.838			123,197		6,680,889
Pass-Through From University of Pittsburgh	93.838			134,591		6,680,889
Pass-Through From University of Washington	93.838			434		6,680,889
Pass-Through From Wake Forest University	93.838			176,595		6,680,889
Pass-Through From Wake Forest University	93.838	WFUHS 118489		42,950		6,680,889
Pass-Through From Wake Forest University	93.838	WFUHS Z12631		77,699		6,680,889
Pass-Through From Wake Forest University	93.838	WFUHS Z15480		62,838		6,680,889
Pass-Through From Wake Forest University Health Sciences	93.838			87,719		6,680,889
Pass-Through From Weill Cornell Medical College Corporation	93.838			36,853		6,680,889
Pass-Through From Wynnvision Limited Liability Corporation	93.838			76,951		6,680,889
Blood Diseases and Resources Research	93.839		2,286,062		682,675	2,733,025
Pass-Through From Blood Center of Wisconsin	93.839			165,167		2,733,025
Pass-Through From Bloodworks Northwest	93.839			38,344		2,733,025
Pass-Through From Curators of the University of Missouri	93.839			7,572		2,733,025
Pass-Through From ECOG-ACRIN Cancer Research Group	93.839			45,220		2,733,025
Pass-Through From Emory University	93.839			42,840		2,733,025
Pass-Through From National Marrow Donor Program	93.839			3,488		2,733,025
Pass-Through From NRG Oncology Foundation Incorporated	93.839	60061715		19,220		2,733,025
Pass-Through From Ohio State University Research Foundation	93.839	60034668 Ohio State/NMDP#0301		3,882		2,733,025
Pass-Through From Rutgers The State University	93.839			8,001		2,733,025
Pass-Through From Rutgers The State University	93.839	Sub 0156 Project ID 814216		4,218		2,733,025
Pass-Through From The Washington University	93.839			17,107		2,733,025
Pass-Through From University of Pennsylvania	93.839			78,285		2,733,025
Pass-Through From Washington University	93.839	Washington University		13,619		2,733,025
Translation and Implementation Science Research for Heart, Lung, Blood Diseases, and Sleep Disorders	93.840		18,445			182,704
Pass-Through From The Washington University	93.840			164,259		182,704
Arthritis, Musculoskeletal and Skin Diseases Research	93.846		6,258,200		1,094,718	6,694,762
Pass-Through From Brigham and Womens Hospital	93.846	RAR067738A		40,473		6,694,762
Pass-Through From Indiana University Purdue University Indianapolis	93.846	IN4687717VCU PO 1503449		60,010		6,694,762
Pass-Through From University of Pittsburgh	93.846	0046874-126426-1		51,516		6,694,762
Pass-Through From University of Rochester	93.846			30,831		6,694,762
Pass-Through From University of Rochester	93.846	417165-G		32,424		6,694,762
Pass-Through From University of Rochester	93.846	417166G/UR FAO GR500987		221,308		6,694,762
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		23,868,420		4,316,600	26,999,017
Pass-Through From Augusta University	93.847	32307 4		57,579		26,999,017
Pass-Through From Baylor College of Medicine	93.847			25,302		26,999,017
Pass-Through From Cedars-Sinai Medical Center	93.847			36,890		26,999,017
Pass-Through From George Washington University	93.847			276,569		26,999,017
Pass-Through From Institute of International Education	93.847			56,004		26,999,017
Pass-Through From Medical University of South Carolina	93.847			55,781		26,999,017
Pass-Through From Ohio State University	93.847	60056887		38,025		26,999,017
Pass-Through From Research Institute at Nationwide Children's Hospital	93.847			9,909		26,999,017
Pass-Through From The Children's Hospital of Philadelphia (CHOP)	93.847			7,400		26,999,017
Pass-Through From The Emmes Corporation	93.847			657		26,999,017
Pass-Through From University of Cincinnati	93.847			65,952		26,999,017
Pass-Through From University of Hawaii	93.847			180,081		26,999,017
Pass-Through From University of Iowa	93.847			7,565		26,999,017
Pass-Through From University of Michigan	93.847			721		26,999,017
Pass-Through From University of North Carolina at Chapel Hill	93.847	5104371		24,987		26,999,017
Pass-Through From University of North Carolina at Chapel Hill	93.847	5107990-UNC at Chapel Hill		13,285		26,999,017
Pass-Through From University of North Carolina-Chapel Hill	93.847			43,875		26,999,017
Pass-Through From University of Pittsburgh	93.847			12,604		26,999,017
Pass-Through From University of South Florida	93.847			1,038,368		26,999,017
Pass-Through From University of South Florida	93.847	06-T48		16,627		26,999,017

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2019**

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From University of Tennessee Health Science Center	93.847			593,158		26,999,017
Pass-Through From University of Texas Southwestern Medical Center at Dallas	93.847	1-170916		17,284		26,999,017
Pass-Through From University of Texas Southwestern Medical Center at Dallas	93.847	161115STOP ALF PO 837		6,000		26,999,017
Pass-Through From University of Texas Southwestern Medical Center at Dallas	93.847	161116-Registry		121,029		26,999,017
Pass-Through From University of Texas Southwestern Medical Center at Dallas	93.847	GMO160224		7,519		26,999,017
Pass-Through From University of Utah	93.847			23,466		26,999,017
Pass-Through From University of Utah	93.847	10035127		12,165		26,999,017
Pass-Through From Wake Forest University	93.847			35,836		26,999,017
Pass-Through From Wake Forest University Health Sciences	93.847			30,182		26,999,017
Pass-Through From Wynnvision Limited Liability Corporation	93.847	Wynnvision LLC		205,649		26,999,017
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		26,740,259		4,625,025	28,323,619
Pass-Through From Albert Einstein College of Medicine BronxCreed	93.853	R37NS043209		69,675		28,323,619
Pass-Through From Amuza Incorporated	93.853			13,906		28,323,619
Pass-Through From Axion Biosystems	93.853			177,661		28,323,619
Pass-Through From Brown University	93.853			14,857		28,323,619
Pass-Through From Cincinnati Children's Hospital Medical Center	93.853			25,338		28,323,619
Pass-Through From Duke University	93.853			1,937		28,323,619
Pass-Through From Emory University	93.853	Grant number 1R01NS102306-01		55,302		28,323,619
Pass-Through From Enzerna Biosciences Limited Liability Company	93.853			57,582		28,323,619
Pass-Through From Georgia State University	93.853			58,590		28,323,619
Pass-Through From Health Quality Innovators	93.853	1P1CMS331587-01-00		74,232		28,323,619
Pass-Through From Massachusetts General Hospital	93.853			46,768		28,323,619
Pass-Through From Massachusetts General Hospital	93.853	SURE-PD3		24,857		28,323,619
Pass-Through From Mayo Clinic	93.853			126,097		28,323,619
Pass-Through From Mayo Clinic Jacksonville	93.853			16,094		28,323,619
Pass-Through From MedStar Health Research Institute	93.853			86,822		28,323,619
Pass-Through From National Multiple Sclerosis Society	93.853	RR-1601-07444		60,902		28,323,619
Pass-Through From Northwestern University	93.853			2,339		28,323,619
Pass-Through From Novoron Bioscience Incorporated	93.853			3,347		28,323,619
Pass-Through From Regents of the University of Colorado	93.853			52,921		28,323,619
Pass-Through From Research Foundation of the City University of New York	93.853	Subaward Number CM00000592-00		31,594		28,323,619
Pass-Through From Somatocor Pharmaceuticals	93.853			227		28,323,619
Pass-Through From Tufts University	93.853			7,068		28,323,619
Pass-Through From University of California at San Francisco	93.853			180		28,323,619
Pass-Through From University of California San Francisco	93.853			23,898		28,323,619
Pass-Through From University of Cincinnati	93.853			26,900		28,323,619
Pass-Through From University of Medicine & Dentistry of New Jersey	93.853			6,332		28,323,619
Pass-Through From University of Miami	93.853			9,119		28,323,619
Pass-Through From University of Minnesota	93.853			25,637		28,323,619
Pass-Through From University Of Pittsburgh	93.853			165,688		28,323,619
Pass-Through From University of Rochester	93.853			1,762		28,323,619
Pass-Through From University of Wisconsin at Madison	93.853	Univ of Wisconsin Madison		824		28,323,619
Pass-Through From Yale University	93.853			41,007		28,323,619
Pass-Through From Yeshiva University	93.853	310309		273,897		28,323,619
Allergy, Immunology and Transplantation Research	93.855		24,630,652		2,026,794	27,840,488
Pass-Through From Albert Einstein College of Medicine BronxCreed	93.855	Yeshiva University		17,282		27,840,488
Pass-Through From Brigham and Womens Hospital	93.855			1,000		27,840,488
Pass-Through From Childrens Hospital and Research Center at Oakland	93.855			127,528		27,840,488
Pass-Through From George Washington University	93.855			128,249		27,840,488
Pass-Through From Georgia State University	93.855			54,208		27,840,488
Pass-Through From Indiana University	93.855			62,007		27,840,488
Pass-Through From Indoor Biotechnologies, Incorporated	93.855			65,313		27,840,488
Pass-Through From Institute of Clinical Research	93.855	M11-RI-018-704-1		42,667		27,840,488
Pass-Through From Integrated Biotherapeutics, Incorporated	93.855			100,369		27,840,488
Pass-Through From Johns Hopkins University	93.855			41,504		27,840,488

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2019**

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From Massachusetts General Hospital	93.855	REPRIEVE KURITZKES PS#115077		290		27,840,488
Pass-Through From Mayo Clinic	93.855			102,825		27,840,488
Pass-Through From National Jewish Health	93.855			62,394		27,840,488
Pass-Through From Northwestern University	93.855			283,970		27,840,488
Pass-Through From Rutgers, The State University of						
New Jersey	93.855			115,393		27,840,488
Pass-Through From Texas Biomedical Research Institute	93.855			17,591		27,840,488
Pass-Through From The Henry M. Jackson Foundation	93.855			46,048		27,840,488
Pass-Through From The University of Texas Health Science Center at Houston	93.855			11,967		27,840,488
Pass-Through From The Washington University	93.855			411,809		27,840,488
Pass-Through From University of Alabama	93.855	00507881-001		139,267		27,840,488
Pass-Through From University of California, San Diego	93.855			27,066		27,840,488
Pass-Through From University of Cincinnati	93.855			43,827		27,840,488
Pass-Through From University of Maryland	93.855			672,500		27,840,488
Pass-Through From University of Maryland	93.855	Univ of MD-1528 SR00005145		46,941		27,840,488
Pass-Through From University of North Carolina at Chapel Hill	93.855	University of NC at Chapel Hill		11,532		27,840,488
Pass-Through From University of North Texas Health Science Center Fort Worth	93.855			113,373		27,840,488
Pass-Through From University of Wisconsin	93.855			35,515		27,840,488
Pass-Through From Vanderbilt University	93.855			155,563		27,840,488
Pass-Through From Wake Forest University	93.855			42,207		27,840,488
Pass-Through From Wake Forest University Health Sciences	93.855			99,100		27,840,488
Pass-Through From Yale University	93.855			130,531		27,840,488
Microbiology and Infectious Diseases Research	93.856		92,082			92,082
Biomedical Research and Research Training	93.859		27,440,439		1,055,968	29,577,309
Biomedical Research and Research Training	93.859	1R15GM116180-01	14,049		14,049	29,577,309
Biomedical Research and Research Training	93.859	1R01GM113233-01	112,819		112,819	29,577,309
Pass-Through From Carnegie-Mellon University	93.859			46,958		29,577,309
Pass-Through From Colorado State University	93.859			127,932		29,577,309
Pass-Through From East Carolina University	93.859			16,077		29,577,309
Pass-Through From Enzerna Biosciences Incorporated	93.859			8,560		29,577,309
Pass-Through From IP Advantage, Limited Liability Company	93.859			286		29,577,309
Pass-Through From Johns Hopkins University	93.859			109,231		29,577,309
Pass-Through From The Ohio State University	93.859			99,176		29,577,309
Pass-Through From University of Chicago	93.859			51,106		29,577,309
Pass-Through From University of Florida	93.859	UFDSP00011124		35,838		29,577,309
Pass-Through From University of Kentucky	93.859			141,976		29,577,309
Pass-Through From University of Massachusetts						
Boston	93.859	WA00537621-Univ of Mass		49,276		29,577,309
Pass-Through From University of Michigan	93.859			336,300		29,577,309
Pass-Through From University of Texas S.W. Medical Center At Dallas	93.859			308,322		29,577,309
Pass-Through From University of Utah	93.859			555,913		29,577,309
Pass-Through From University of Washington	93.859			74,136		29,577,309
Child Health and Human Development Extramural Research	93.865		10,063,167		1,706,591	11,652,822
Pass-Through From Boston University	93.865			448,938		11,652,822
Pass-Through From Cedars-Sinai Medical Center	93.865			31,923		11,652,822
Pass-Through From Duke University	93.865			70,807		11,652,822
Pass-Through From Family Health International 360	93.865			56,313		11,652,822
Pass-Through From Indiana University	93.865			100,526		11,652,822
Pass-Through From Johns Hopkins University	93.865			67,396		11,652,822
Pass-Through From Medical University of South Carolina	93.865	MUSC17-077-88465		14,100		11,652,822
Pass-Through From Michigan State University	93.865			24,698		11,652,822
Pass-Through From Northwestern University	93.865			135,683		11,652,822
Pass-Through From Pennsylvania State University	93.865	VCUHD083323		156,333		11,652,822
Pass-Through From Pennsylvania State University	93.865	VCUHD089922		15,434		11,652,822
Pass-Through From The Children's Hospital of Philadelphia (CHOP)	93.865			112,391		11,652,822
Pass-Through From University of California, Los Angeles	93.865			60,931		11,652,822
Pass-Through From University of Florida	93.865			91,084		11,652,822
Pass-Through From University of Maryland	93.865			23,306		11,652,822
Pass-Through From University of Pennsylvania	93.865			11,160		11,652,822
Pass-Through From University of Texas at Dallas	93.865			6,378		11,652,822
Pass-Through From University of Utah	93.865	University of Utah U00127991		1,338		11,652,822
Pass-Through From University of Washington	93.865			15,324		11,652,822
Pass-Through From University of Wisconsin at Madison	93.865			30,033		11,652,822
Pass-Through From Yale University	93.865			115,559		11,652,822
Aging Research	93.866		5,441,736		107,171	6,730,726
Pass-Through From Barron Associates, Incorporated	93.866			12,094		6,730,726

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2019**

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From Emory University	93.866			162,833		6,730,726
Pass-Through From Kent State University	93.866			23,116		6,730,726
Pass-Through From Northern California Institute for Research & Education	93.866			113,244		6,730,726
Pass-Through From Northwestern University	93.866			7,476		6,730,726
Pass-Through From Pennsylvania State University	93.866			14,744		6,730,726
Pass-Through From Psychology Software Tools Incorporated	93.866			52,419		6,730,726
Pass-Through From Syracuse University	93.866	29218-04806-502		29,344		6,730,726
Pass-Through From Texas A&M University	93.866			10,568		6,730,726
Pass-Through From The Icahn School of Medicine at Mount Sinai	93.866			5,781		6,730,726
Pass-Through From University of Alabama at Birmingham	93.866			15,064		6,730,726
Pass-Through From University of California Davis	93.866			5,494		6,730,726
Pass-Through From University of California San Diego	93.866	64889135		30,451		6,730,726
Pass-Through From University of California San Diego	93.866	68211593		36,637		6,730,726
Pass-Through From University of California, San Francisco	93.866			7,049		6,730,726
Pass-Through From University of North Carolina-Chapel Hill	93.866			18,416		6,730,726
Pass-Through From University of Oklahoma	93.866	RS20140892-04		14		6,730,726
Pass-Through From University Of Pennsylvania	93.866			243,675		6,730,726
Pass-Through From University of South Carolina	93.866	16-2928		88,663		6,730,726
Pass-Through From University Of Wisconsin	93.866			158,292		6,730,726
Pass-Through From Vanderbilt University	93.866			179,038		6,730,726
Pass-Through From Wake Forest University Health Sciences	93.866			74,578		6,730,726
Vision Research	93.867		3,960,037		174,961	4,525,878
Pass-Through From Children's National Medical Center	93.867			30,177		4,525,878
Pass-Through From Jaeb Center for Health Research	93.867	V-3-11		3,516		4,525,878
Pass-Through From Mount Sinai School of Medicine	93.867			1,117		4,525,878
Pass-Through From Northwestern University	93.867			222,685		4,525,878
Pass-Through From The University of Alabama at Birmingham	93.867			297,938		4,525,878
Medical Library Assistance	93.879		733,802			808,087
Pass-Through From University of Maryland Baltimore	93.879			1,687		808,087
Pass-Through From University of Maryland, Baltimore Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement Program	93.879	1600679		55,611		808,087
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.912		18,593			18,593
HIV Prevention Activities_Health Department Based Assistance Programs for Chronic Disease Prevention and Control	93.918		103,808			4,175,832
Block Grants for Prevention and Treatment of Substance Abuse	93.940		178			10,729,615
PPHF Geriatric Education Centers	93.945		1,198			263,006
International Research and Research Training	93.959		408,188			42,479,868
Pass-Through From Tulane University	93.969		17,133			818,517
Other Assistance	93.989		419,590		111,372	428,784
Other Assistance	93.989			9,194		428,784
Other Assistance	93.RD	75D30118C02910	213,749		95,652	4,839,222
Other Assistance	93.RD	200-2017-96194	424,978		132,062	4,839,222
Other Assistance	93.RD	200-2014-59646	239,980		23,840	4,839,222
Other Assistance	93.RD	200-2014-59669	63,750		12,500	4,839,222
Other Assistance	93.RD	75D30118C02904	182,318		66,458	4,839,222
Other Assistance	93.RD	75D30118C02905	133,369			4,839,222
Other Assistance	93.RD	75D30118C02917	323,237			4,839,222
Other Assistance	93.RD	HHSF223201610253P	1,841			4,839,222
Other Assistance	93.RD	HHSN269201800762P	4,623			4,839,222
Other Assistance	93.RD	Interagency Personnel Act Agreement for Lisa Chin-3078487-204095	12,789			4,839,222
Other Assistance	93.RD	Interagency Personnel Act for Randall Keyser-204378	58,525			4,839,222
Other Assistance	93.RD	Intergovernmental Personnel Act Assignment Agreement for Liansheng Tang-204441	56,664			4,839,222
Other Assistance	93.RD	John Collins Interagency Personnel Agreement-3700573-204391	12,705			4,839,222
Other Assistance	93.RD	Research Support for Youth Tobacco Education Campaigns-IP1256596-204438	101,862			4,839,222
Pass-Through From Alliance for Clinical Trials in Oncology Foundation	93.RD	A021501		6,059		4,839,222
Pass-Through From Alliance for Clinical Trials in Oncology Foundation	93.RD	A021502		12,945		4,839,222
Pass-Through From Alliance for Clinical Trials in Oncology Foundation	93.RD	A051301		605		4,839,222

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2019**

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From Alliance Foundation Trials, Limited Liability Company	93.RD	AFT-16		16,362		4,839,222
Pass-Through From American Society of Nephrology	93.RD	AT-51822;418589-19858		107,355	68,112	4,839,222
Pass-Through From Barron Associates, Incorporated	93.RD	549-SC01		10,327		4,839,222
Pass-Through From Brigham & Women's Hospital, Incorporated	93.RD	A011202		12,679		4,839,222
Pass-Through From Brigham & Women's Hospital, Incorporated	93.RD	A031201		4,763		4,839,222
Pass-Through From Brigham & Women's Hospital, Incorporated	93.RD	A061202		5,605		4,839,222
Pass-Through From Brigham & Women's Hospital, Incorporated	93.RD	A071102		5,410		4,839,222
Pass-Through From Brigham & Women's Hospital, Incorporated	93.RD	A071401		10,304		4,839,222
Pass-Through From Brigham & Women's Hospital, Incorporated	93.RD	NRG A041202		7,382		4,839,222
Pass-Through From Brigham & Women's Hospital, Incorporated	93.RD	VA009		7,725		4,839,222
Pass-Through From ECOG-ACRIN Cancer Research Group	93.RD	CIRB EA6134		15,125		4,839,222
Pass-Through From ECOG-ACRIN Cancer Research Group	93.RD	CIRB LUNGMAP		358		4,839,222
Pass-Through From ECOG-ACRIN Cancer Research Group	93.RD	EA1151 TMIST		99,800		4,839,222
Pass-Through From ECOG-ACRIN Cancer Research Group	93.RD	EA5161		15,976		4,839,222
Pass-Through From ECOG-ACRIN Cancer Research Group	93.RD	EA5162		7,306		4,839,222
Pass-Through From ECOG-ACRIN Cancer Research Group	93.RD	EA8153		3,897		4,839,222
Pass-Through From ECOG-ACRIN Cancer Research Group	93.RD	ECOG-ACRIN		18,226		4,839,222
Pass-Through From ECOG-ACRIN Cancer Research Group	93.RD	ECOG-ACRIN Cancer Research Gro		37,069		4,839,222
Pass-Through From ECOG-ACRIN Cancer Research Group	93.RD	MASTER AGREEMENT		48,858		4,839,222
Pass-Through From ECOG-ACRIN Cancer Research Group	93.RD	PROTOCOL EA4151		8,771		4,839,222
Pass-Through From ECOG-ACRIN Cancer Research Group	93.RD	S1400		8,480		4,839,222
Pass-Through From ECOG-ACRIN Cancer Research Group	93.RD	S1900A		674		4,839,222
Pass-Through From Fast-Track Drugs and Biologics, Limited Liability Company	93.RD	HHSN2750008-1078-NCIG7-UVA		164,422		4,839,222
Pass-Through From Frontier Science & Technology Research Foundation	93.RD	PSAUVAGW00		5		4,839,222
Pass-Through From HemoShear, Limited Liability Company	93.RD	HHSN261201500023C;SBIR Project Validation of the HemoShear Tumor Microenvironment System (TMeS) for drug discovery and development-Contract Number:		15,747		4,839,222
Pass-Through From HemoShear, Limited Liability Company	93.RD	HHSN26120150023C-204101;HSTX 0001		72,860		4,839,222
Pass-Through From Infectious Disease Research Institute	93.RD	CF1097-UVA-Base		222,977		4,839,222
Pass-Through From Intelligent Fiber Optic Systems	93.RD	Sonomyographic Control of Fiber-Optically Sensorized Prosthetic Fingers for Graded Force Actuation-1R41NS107149-01A1-204670;01188226 Offender Re-Entry and Age of First Violent Conviction Risk-Need-Responsivity Program-HHSS283201200002I/HHSS28342005T-204129-		21,642		4,839,222
Pass-Through From JBS International, Incorporated	93.RD	204421;E2044211-868680		31,551	4,566	4,839,222
Pass-Through From Johns Hopkins University	93.RD	9944 Phase 2		3,139		4,839,222
Pass-Through From Johns Hopkins University	93.RD	ETCTN #10010		216		4,839,222
Pass-Through From Johns Hopkins University	93.RD	ETCTN 10026		20,929		4,839,222
Pass-Through From Johns Hopkins University	93.RD	ETCTN 9950		7,165		4,839,222
Pass-Through From Johns Hopkins University	93.RD	ETCTN10139		33,204		4,839,222
Pass-Through From Johns Hopkins University	93.RD	JHU 2002934099		3,191		4,839,222
Pass-Through From Massachusetts General Hospital	93.RD	NN102		277		4,839,222
Pass-Through From Massachusetts General Hospital	93.RD	NN103		35,954		4,839,222
Pass-Through From Massachusetts General Hospital	93.RD	NN104		34,554		4,839,222
Pass-Through From Mentoring in Medicine, Incorporated	93.RD	Mentoring in Med_Valdez_Educat		15,001		4,839,222
Pass-Through From New England Research Institutes	93.RD	U01HL107407		18,011		4,839,222
Pass-Through From North Carolina State University	93.RD	2017-1498-01		35,061		4,839,222
Pass-Through From NRG Oncology Foundation, Incorporated	93.RD	GOG-286B		7,669		4,839,222

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2019**

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From NRG Oncology Foundation, Incorporated	93.RD	MASTER RIVERSIDE		4,500	4,500	4,839,222
Pass-Through From NRG Oncology Foundation, Incorporated	93.RD	NRG-GU002		272		4,839,222
Pass-Through From NRG Oncology Foundation, Incorporated	93.RD	NRG-GY004		505		4,839,222
Pass-Through From NRG Oncology Foundation, Incorporated	93.RD	NRG-GY005		5,429		4,839,222
Pass-Through From NRG Oncology Foundation, Incorporated	93.RD	NRG-GY007		5,394		4,839,222
Pass-Through From NRG Oncology Foundation, Incorporated	93.RD	NRG-GY009		34,680		4,839,222
Pass-Through From NRG Oncology Foundation, Incorporated	93.RD	NRG-GY014		2,030		4,839,222
Pass-Through From NRG Oncology Foundation, Incorporated	93.RD	NRG-GY016		391		4,839,222
Pass-Through From NRG Oncology Foundation, Incorporated	93.RD	NRG-HN004		5,181		4,839,222
Pass-Through From Pennsylvania State University	93.RD	UVADA036107		4,992		4,839,222
Pass-Through From PPD Development, Incorporated	93.RD	NCTN HPSI		72,342		4,839,222
Pass-Through From RetiVue, Limited Liability Company	93.RD	RetiVue-Netland-ROP Screening		21,643		4,839,222
Pass-Through From SWOG (Southwest Oncology Group)	93.RD	SWOG S1500		1,048		4,839,222
Pass-Through From The Children's Hospital of Philadelphia (CHOP)	93.RD	1UG1CA189955		1,405		4,839,222
Pass-Through From The Children's Hospital of Philadelphia (CHOP)	93.RD	U10CA098543		12,283		4,839,222
Pass-Through From The Children's Hospital of Philadelphia (CHOP)	93.RD	U10CA180886		30,061		4,839,222
Pass-Through From The Icahn School of Medicine at Mount Sinai	93.RD	CTSN Tricuspid Trial		61,849		4,839,222
Pass-Through From The Mitre Corporation	93.RD	1-127012		11,913		4,839,222
Pass-Through From The National Academies of Sciences	93.RD	Tobacco Regulatory Science Fellowship-204335;200008588		9,618		4,839,222
Pass-Through From The University of Texas M.D. Anderson Cancer Center	93.RD	PO# 3000926710		2,491		4,839,222
Pass-Through From The University of Texas Southwestern Medical Center	93.RD	GMO170502/PO#0000001566B		91,467		4,839,222
Pass-Through From University of Alaska Anchorage	93.RD	P0527771		47,301		4,839,222
Pass-Through From University of Alaska Anchorage	93.RD	P0535907		7,500		4,839,222
Pass-Through From University of Chicago	93.RD	FP043521-02-C		699,462		4,839,222
Pass-Through From University of Chicago	93.RD	FP043521-02-A		511,033		4,839,222
Pass-Through From University of North Carolina-Chapel Hill	93.RD	5110291		8,339		4,839,222
Pass-Through From University of North Carolina-Chapel Hill	93.RD	5110487		38,589		4,839,222
Pass-Through From University of Rochester	93.RD	416476-G		38,684		4,839,222
Pass-Through From University of South Florida	93.RD	Site #3309		27,759		4,839,222
Pass-Through From Urban Institute	93.RD	09412-000-00-VPI-01		20,035		4,839,222
Pass-Through From Vysnova Partners, Incorporated	93.RD	SC-2017-3035-010-001		15,000		4,839,222
Total Research and Development			275,869,030	35,447,623	35,121,825	
Total U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			7,847,306,416	50,102,937	620,127,371	
<b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>						
State Commissions	94.003		364,506		5,466	364,506
AmeriCorps	94.006		3,603,389		3,241,510	3,603,389
Training and Technical Assistance	94.009		203,675		112,978	203,675
Social Innovation Fund Pay for Success	94.024					
Pass-Through From University of Utah	94.024	University of Utah		34,908		34,908
Total Excluding Clusters Identified Below			4,171,570	34,908	3,359,954	
Research and Development:						
Social Innovation Fund	94.019					
Pass-Through From WINGS for kids, Incorporated	94.019			79,658	79,658	79,658
National Service and Civic Engagement Research Competition	94.026		194,926			194,926
Total Research and Development			194,926	79,658	79,658	
Total CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			4,366,496	114,566	3,439,612	
<b>EXECUTIVE OFFICE OF THE PRESIDENT</b>						
High Intensity Drug Trafficking Areas Program	95.001		3,641,519			3,788,484
Pass-Through From MercyHurst University	95.001	HIDTA 110512;G19WB0004A		146,965		3,788,484

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2019**

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Total Excluding Clusters Identified Below			3,641,519	146,965	0	
Research and Development:						
Research and Data Analysis	95.007					
Pass-Through From State Of Maryland	95.007			49,729		49,729
Total Research and Development			0	49,729	0	
Total EXECUTIVE OFFICE OF THE PRESIDENT			3,641,519	196,694	0	
SOCIAL SECURITY ADMINISTRATION						
Disability Insurance/SSI Cluster:						
Social Security_Disability Insurance	96.001		47,599,366			47,599,366
Total Disability Insurance/SSI Cluster			47,599,366	0	0	47,599,366
Research and Development:						
Other Assistance	96.RD	AT-52281	6,212			64,534
Other Assistance	96.RD	AT-52282	58,322			64,534
Total Research and Development			64,534	0	0	
Total SOCIAL SECURITY ADMINISTRATION			47,663,900	0	0	
DEPARTMENT OF HOMELAND SECURITY						
Non-Profit Security Program	97.008		73,652		73,652	73,652
Boating Safety Financial Assistance	97.012		1,811,297			1,811,297
Community Assistance Program State Support Services						
Element (CAP-SSSE)	97.023		168,050			168,050
Flood Mitigation Assistance	97.029		2,220,355		1,784,219	2,220,355
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		3,463,360		989,770	3,463,360
Hazard Mitigation Grant	97.039		2,694,869		2,540,456	2,694,869
National Dam Safety Program	97.041		275,029			275,029
Emergency Management Performance Grants	97.042		7,774,048		3,147,352	7,774,048
State Fire Training Systems Grants	97.043		9,020			9,020
Assistance to Firefighters Grant	97.044		188,167			188,167
Cooperating Technical Partners	97.045		94,228			94,228
Pre-Disaster Mitigation	97.047		157,756		105,155	157,756
Port Security Grant Program	97.056		66,554			66,554
Homeland Security Grant Program	97.067		8,022,700		5,281,440	10,951,647
Pass-Through From District of Columbia	97.067	17UASI579-01, 17UASI581-01, 18UASI581-01, 17UASI582-01		355,140		10,951,647
Pass-Through From Office of the Deputy Mayor for Public Safety	97.067	UASI791		2,573,807		10,951,647
Earthquake Consortium	97.082		6,325			6,325
Preparing for Emerging Threats and Hazards	97.133		104,896			104,896
Other Assistance	97.U01	70RSAT18C00000016	232,579			319,137
Other Assistance	97.U02	Professional Business Writing Training-EMW-2019-TR-546IMOA-209689	1,300			319,137
Other Assistance	97.U03	Rising Leaders Development Program 2-30182080TD125-209697	85,258			319,137
Total Excluding Clusters Identified Below			27,449,443	2,928,947	13,922,044	
Research and Development:						
Centers for Homeland Security	97.061		3,114,392		1,345,515	3,115,094
Pass-Through From University of Houston	97.061			702		3,115,094
Homeland Security Research, Development, Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Threat Detection	97.077		198,793		123,181	198,793
Other Assistance	97.RD	HSHQDC-17-C-80010	163,683			419,192
Other Assistance	97.RD	Interagency Personnel Act Agreement for Michael Hieb-204489	191,610			419,192
Other Assistance	97.RD	Leadership Development at the United States Secret Service- 204436	17,488			419,192
Other Assistance	97.RD	Tools for Automated Detection and Assessment of Security Vulnerabilities in Mobile Applications-HSHQDC-14-C-80040-203368;UC78319	17,574		10,767	419,192
Pass-Through From Signature Science, Limited Liability Company	97.RD	IS1018-001		22,562		419,192
Pass-Through From The Campbell Collaboration	97.RD	What works in Preventing Terrorism and Radicalization: Campbell Crime and Justice Group Systematic Reviews-204758;543274		6,275		419,192
Total Research and Development			3,703,540	29,539	1,479,463	
Total DEPARTMENT OF HOMELAND SECURITY			31,152,983	2,958,486	15,401,507	
UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT						
USAID Foreign Assistance for Programs Overseas	98.001					
Pass-Through From Institute of International Education	98.001			89,479	39,726	9,981,663
Pass-Through From World Learning	98.001			87,467		9,981,663
Total Excluding Clusters Identified Below			0	176,946	39,726	

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Fiscal Year Ended June 30, 2019**

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-Through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Research and Development:						
USAID Foreign Assistance for Programs Overseas	98.001		8,030,716		2,775,492	9,981,663
USAID Foreign Assistance for Programs Overseas	98.001	AID-OAA-A-12-00096	1,626,913		1,626,913	9,981,663
Pass-Through From Johns Hopkins University	98.001			48,740		9,981,663
Pass-Through From Kansas State University	98.001			15,841		9,981,663
Pass-Through From National Academy of Sciences	98.001			33,502		9,981,663
Pass-Through From University of Georgia	98.001			2,011		9,981,663
Pass-Through From University of Notre Dame	98.001	202809CWM		25,678		9,981,663
Pass-Through From World Wildlife Fund Incorporated	98.001			21,316		9,981,663
Global Development Alliance	98.011					
Pass-Through From Tibetan Buddhist Resource Center	98.011			436,546		436,546
USAID Development Partnerships for University						
Cooperation and Development	98.012					
Pass-Through From Michigan State University	98.012			21,458		21,458
Other Assistance	98.RD	685-A-00-10-00194-00	1,187,929			1,191,784
Pass-Through From Purdue University	98.RD	41060000-8000021024		3,855		1,191,784
Total Research and Development			<u>10,845,558</u>	<u>608,947</u>	<u>4,402,405</u>	
Total UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT			<u>10,845,558</u>	<u>785,893</u>	<u>4,442,131</u>	
OTHER FEDERAL ASSISTANCE						
American Battle Monuments Commission (ABMC)						
Other Assistance	99.U01	Education Hosting and Maintenance- 204561	9,600			116,038
Managing Your Business Enterprise (MYBE) Training:						
Other Assistance	99.U02	201817110100001-209690 209695 209701	36,591			116,038
Trade in Value Added Database Project-ITC-CN-16-						
Other Assistance	99.U03	0006 204024	69,847			116,038
Total Excluding Clusters Identified Below			<u>116,038</u>	<u>0</u>	<u>0</u>	
Research and Development:						
Co-Arg: Cogent Argumentation System with Crowd						
Other Assistance	99.RD	Elicitation-16112300009-204077;002040722	790,226		121,416	1,039,408
Federal Deposit Insurance Corporation (FDIC)						
Other Assistance	99.RD	Summer 2018 Research Support-204512	27,719			1,039,408
U.S. Securities and Exchange Commission (SEC) Visit:						
Other Assistance	99.RD	204240	50,289			1,039,408
Cyber Security Risk Management for Connected						
Pass-Through From Rutgers University	99.RD	Railroads-DTFR5317C00018-204358;E2042933		171,174		1,039,408
Total Research and Development			<u>868,234</u>	<u>171,174</u>	<u>121,416</u>	
Total OTHER FEDERAL ASSISTANCE			<u>984,272</u>	<u>171,174</u>	<u>121,416</u>	
Grand Total			<u>14,602,968,801</u>	<u>139,495,056</u>	<u>2,332,870,379</u>	
Total Research and Development Cluster for All Federal Agencies			<u>610,194,525</u>	<u>112,056,912</u>	<u>120,486,341</u>	<u>722,251,437</u>
Total for Student Financial Assistance Program Cluster			<u>1,746,467,180</u>	<u>0</u>	<u>0</u>	<u>1,746,467,180</u>

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, 2019

**PURPOSE OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

The Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) issued by the Office of Management and Budget (OMB), 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 Port Authority Including Virginia International Terminals; Institute for Advanced Learning and Research; Virginia Outdoors Foundation; Science Museum of Virginia Foundation; Virginia Housing Development Authority (VHDA); Virginia Resources Authority; Fort Monroe Authority; Commission on Virginia Alcohol Safety Action Program; and the Division of Capitol Police.

**1. SIGNIFICANT ACCOUNTING POLICIES**

**A. Basis of Presentation**

The information in the accompanying "Schedule of Expenditures of Federal Awards" is presented in accordance with the Uniform Guidance. The schedule presents a summary of direct award expenditures, pass-through entity award expenditures, and amounts provided to subrecipients by federal department and CFDA Number.

Federal Financial Assistance – The Single Audit Act Amendments of 1996 (Public Law 104-156) and the Uniform Guidance 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 contractor 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 Award Assistance – Assistance received directly from the Federal government or received in a pass-through relationship from other State entities is classified as direct award expenditures on the “Schedule of Expenditures of Federal Awards.”

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

Amounts Provided to Subrecipients Assistance – Assistance disbursed by the Commonwealth of Virginia to non-state subrecipients is classified as amount provided to subrecipients on the “Schedule of Expenditures of Federal Awards.”

Major Programs – The Single Audit Act Amendments of 1996 and the Uniform Guidance 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 the Uniform Guidance.

Catalog of Federal Domestic Assistance Number – 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 the <https://beta.sam.gov> website. Programs without a CFDA number are labeled as Other Assistance and presented using the federal agency’s two-digit prefix followed by U and a two-digit number. If the federal program is part of the Research and Development Cluster (R&D) and the specific program is not known, the federal agency’s two-digit prefix followed by RD is presented. The CFDA numbers used in this audit period were retrieved on July 3, 2019.

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	Forest Service School and Roads
CCDF	Highway Planning and Construction
CDBG-Disaster Recovery Grants	Highway Safety
CDBG-Entitlement Grants	Medicaid
Child Nutrition	Research and Development
Clean Water State Revolving Fund	SNAP
Disability Insurance/SSI	Special Education (IDEA)
Drinking Water State Revolving Fund	Student Financial Assistance Programs
Economic Development	TANF
Employment Service	Transit Services Programs
Federal Transit	TRIO
Fish and Wildlife	WIOA
Food Distribution	

Student Financial Assistance and Research and Development clusters expend funds from several Federal departments. The amounts expended for these clusters are reported under the appropriate federal department in the accompanying schedule and are also summarized as follows.

The total amount expended for Student Financial Assistance was \$1,746,467,180 consisting of the following federal departments:

<u>Federal Department</u>	<u>Amount Expended</u>
Department of Education	\$1,733,198,981
Department of Health and Human Services	13,268,199
Total	<u><u>\$1,746,467,180</u></u>

The total direct amount expended for Research and Development was \$610,194,525 consisting of the following federal departments:

<u>Federal Department</u>	<u>Amount</u> <u>Expended</u>
U.S. Department Of Agriculture	\$ 25,331,677
U.S. Department Of Commerce	7,660,270
U.S. Department Of Defense	109,571,237
U.S. Department Of Housing And Urban Development	230,213
U.S. Department Of The Interior	4,922,815
U.S. Department Of Justice	5,289,745
U.S. Department Of State	1,482,218
U.S. Department Of Transportation	11,768,729
Appalachian Regional Commission	36,521
Federal Trade Commission	403,715
Library Of Congress	33,597
National Aeronautics And Space Administration	10,755,061
National Endowment For The Humanities	2,337,086
National Science Foundation	97,879,380
U.S. Department Of Veteran'S Affairs	330,298
Environmental Protection Agency	1,591,040
Nuclear Regulatory Commission	369,115
U.S. Department Of Energy	27,188,708
U.S. Department Of Education	10,882,906
Scholarship And Fellowship Foundations	36,718
U.S. National Archives And Records Administration	547,654
U.S. Department Of Health And Human Services	275,869,030
Corporation For National And Community Service	194,926
Social Security Administration	64,534
Department Of Homeland Security	3,703,540
United States Agency For International Development	10,845,558
Other Federal Assistance	868,234
Total	<u>\$ 610,194,525</u>

**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 cash is disbursed rather than when the obligation is incurred. Federal non-cash assistance and loan/loan guarantee program activities are presented as described in Notes 1C and 1D.

**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 10.555, 10.558, 10.559, 10.565, 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>Amount</u>
10.555	\$ 33,030,435
10.558	\$ 4,085
10.559	\$ 246,026
10.565	\$ 2,841,959
10.569	\$ 23,572,245

The accompanying schedule does not include Commonwealth-stored undistributed food commodities of:

<u>CFDA #</u>	<u>Amount</u>
10.555	\$ 24,197
10.569	\$ 31,836

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, 2019. Administrative expenditures of \$321,012 are not included in the accompanying schedule. The value of surplus property on hand at June 30, 2019 totaled \$791,607.

Childhood Immunization Grants (CFDA Number 93.268) – The U.S. Department of Health and Human Services purchases and distributes immunizations through McKesson, the federal national distribution vendor, directly to our local health departments, private physicians and other providers. The amount presented in the accompanying schedule reflects the cost of immunizations to the federal government of \$72,638,796. The remaining amount of \$5,728,331 is administrative cost incurred by the Department of Health. The value of inventory on hand at June 30, 2019 is \$1,977,954 held by the local Health Departments and \$15,209,541 held by other providers.

**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, 2019. Balances outstanding at the end of the audit period were \$53,521,959.

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, 2019. Balances outstanding at the end of the audit period were \$9,157,236.

Nurse Faculty Loan Program (CFDA Number 93.264) – 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, 2019. Balances outstanding at the end of the audit period were \$485,584.

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, 2019. Balances outstanding at the end of the audit period were \$2,162,263.

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 subrecipients at June 30, 2019. Balances outstanding at the end of the audit period were \$20,023,687.

## **E. Emergency Unemployment Benefits**

The amount included in the accompanying schedule for Unemployment Insurance (CFDA Number 17.225) includes \$38,475,799 administrative costs, \$6,451,974 federal unemployment benefits paid to federal employees, a recoupment of \$541,327 in Temporary Extended Unemployment Compensation overpayments, \$274,488,521 state unemployment benefits paid to non-federal employees and \$1,366,391 in federal benefits paid to Trade Act impacted workers.

## **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 subrecipient state agency), the federal financial assistance will be reflected as expenditures by the subrecipient 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.

## **2. DE MINIMIS INDIRECT COST RATE**

For the year ended June 30, 2019, only the Department of Game and Inland Fisheries, Department of Forensic Science and the Southern Virginia Higher Education Center have elected to use the de minimis indirect cost rate per Section 200.414 of the Uniform Guidance.

# APPENDICES

LISTING OF FINDINGS  
GROUPED BY TOPIC

Finding Topic/Report Header		
Finding Number	Finding Title	Applicable To
<b>Financial Accounting and Reporting</b>		
2019-001	Improve Controls Over Financial Reporting	Department of Human Resource Management
2019-002	Strengthen Controls over Year-End Accrual Reporting	Department of Medical Assistance Services
2019-003	Improve Financial Reporting for Accounts Receivable	Department of Medical Assistance Services
2019-004	Improve Controls over SNAP Payments	Department of Social Services
2019-005	Dedicate Resources to Timely Update of CAPP Manual Topics	Department of Accounts
2019-006	Improve Controls Over Financial Systems Reconciliations	Department of Behavioral Health and Developmental Services
2019-007	Process Expense Reimbursements in the Commonwealth's Accounting and Financial Reporting System	Department of Behavioral Health and Developmental Services
2019-008	Perform an Evaluation and Analysis of Potential Asset Retirement and Pollution Remediation Obligations	Department of Behavioral Health and Developmental Services
2019-009	Improve Review Process for Individual Facility Leave Liability Submissions	Department of Behavioral Health and Developmental Services
2019-010	Improve Financial Reporting of Infrastructure Assets	Department of Transportation
2019-011	Improve Financial Reporting Classification within Net Position	Department of Transportation
2019-012	Improve Policies and Procedures over Unclaimed Property Reconciliations	Department of the Treasury
2019-013	Improve the Expense Allocation Process	Department of Health
<b>Access Control</b>		
2019-014	Develop and Implement Compliant Application Access Management Procedures	Department of Behavioral Health and Developmental Services
2019-015	Promptly Remove Commonwealth's Accounting and Financial Reporting System User Access	Department of Behavioral Health and Developmental Services
2019-016	Develop Access Profile Descriptions and Improve Monitoring Controls over the Internal Attendance and Leave System	Department of Behavioral Health and Developmental Services
2019-017	Improve Access Controls over the Commonwealth's Payroll System	Department of Behavioral Health and Developmental Services
2019-018	Improve Controls Over Access to the Commonwealth's Retirement Benefits System	Department of Behavioral Health and Developmental Services
2019-019	Improve Timely Removal of Critical System Access	Department of Health
2019-020	Perform System Access Reviews	Department of Health
2019-021	Improve Segregation of Duties Controls over the Payroll and Human Resources System	University of Virginia
2019-022	Improve Process for Terminating Access to the Commonwealth's Retirement Benefits System	University of Virginia
2019-023	Improve Patient Accounting, Billing, and Management System Segregation of Duties	University of Virginia-Medical Center
2019-024	Remove Separated Employee Access in a Timely Manner	Department of Medical Assistance Services
2019-025	Continue to Improve Controls Over Role Access	Department of Taxation
2019-026	Continue to Improve Information System Access Controls	Department of the Treasury
2019-027	Improve Access Controls to Critical Systems	Department of Social Services
2019-028	Continue Improving Controls for Processing Access Terminations and Changes	Department of Motor Vehicles
2019-029	Perform Annual Access Review of Information Systems	Department of Corrections-Central Administration
2019-030	Improve Logical Access Controls for Users with Privileged Access	Virginia Alcoholic Beverage Control Authority
2019-031	Improve Database Security	Department of Transportation
2019-032	Implement Process for Ongoing Monitoring of System Access	Department of Education - Central Office Operations
<b>Multiple Information System Security Control Families</b>		
2019-033	Improve Web Application Security	Department of Accounts
2019-034	Improve the Budget System Database Governance and Security	Department of Planning and Budget
2019-035	Improve Web Application Security	Department of Behavioral Health and Developmental Services
2019-036	Improve Access Controls over the Internal Accounting and Patient Revenue Systems	Department of Behavioral Health and Developmental Services
2019-037	Improve Web Application Security	Department of Social Services
2019-038	Improve IT Change and Configuration Management Process	Department of Social Services
2019-039	Improve Web Application Security	Department of Health
2019-040	Improve Server Operating System Security	Virginia Lottery
2019-041	Improve Vulnerability Remediation Efforts	Department of Education - Central Office Operations; Virginia Information Technologies Agency
2019-042	Improve Web Application Security	Department of Education - Central Office Operations
2019-043	Improve Database Security	Virginia Alcoholic Beverage Control Authority
2019-044	Improve Database Security	Virginia Employment Commission
<b>Contingency Planning</b>		
2019-045	Improve IT Contingency Management Program	Department of Behavioral Health and Developmental Services
2019-046	Improve Disaster Recovery for Sensitive Systems	Department of Behavioral Health and Developmental Services
2019-047	Improve Contingency Management Program	Department of Health
2019-048	Improve the Disaster Recovery Plan	Department of Health
2019-049	Develop Records Retention Requirements and Processes for Case Management System	Department of Social Services
2019-050	Continue to Improve Disaster Recovery Planning Documentation	Department of Taxation
<b>System and Services Acquisition</b>		
2019-051	Complete and Approve the System Security Plan	Department of Medical Assistance Services
2019-052	Develop a Process to Maintain Oversight for Third-Party Providers	Department of Social Services
2019-053	Create Processes for Review and Assessment of Third-Party Service Provider's Controls	Department of Behavioral Health and Developmental Services
2019-054	Practice Oversight of Service Providers Throughout the Lifecycle of a Project	Department of Motor Vehicles
<b>Awareness and Training</b>		
2019-055	Improve Security Awareness Training Program	University of Virginia-Academic Division
2019-056	Improve Security Awareness Training Program	Virginia Alcoholic Beverage Control Authority

LISTING OF FINDINGS  
GROUPED BY TOPIC

Finding Topic/Report Header		
Finding Number	Finding Title	Applicable To
<b>System and Communications Protection</b>		
2019-057	Improve Web Application Security Controls	Department of Human Resource Management
2019-058	Improve Web Application Security	Department of the Treasury
<b>Audit and Accountability</b>		
2019-059	Continue Improving Database Security	Department of Social Services
2019-060	Continue Improving Database Security	Department of Education - Central Office Operations
<b>Configuration Management</b>		
2019-061	Dedicate Resources to Support Information Security Program	Department of Behavioral Health and Developmental Services
2019-062	Develop Baseline Configurations for Information Systems	Department of Behavioral Health and Developmental Services
<b>Planning</b>		
2019-063	Continue Improving IT Risk Management Program	Department of Social Services
<b>System and Information Integrity</b>		
2019-064	Mitigate Server Vulnerabilities	Department of Taxation; Virginia Information Technologies Agency
<b>Risk Assessment</b>		
2019-065	Complete a Risk Assessment for Each Sensitive System	Department of Taxation
<b>Media Protection</b>		
2019-066	Improve IT Asset Surplus Process	Virginia Commonwealth University
<b>Human Resources and Payroll</b>		
2019-067	Comply with Employment Eligibility Requirements	Department of Behavioral Health and Developmental Services
2019-068	Perform Reconciliation between the Commonwealth's Payroll and the Accounting and Financial Reporting Systems	Department of Behavioral Health and Developmental Services
2019-069	Improve Controls over Payroll Certifications	Department of Behavioral Health and Developmental Services
2019-070	Retain Documentation of Property Collection and Removal of Terminated Employee Badge Access	Department of Behavioral Health and Developmental Services
2019-071	Ensure Terminated Employees Are Properly Classified in the Payroll System	Department of Behavioral Health and Developmental Services
2019-072	Properly Approve and Monitor Administrative Employee Overtime	Department of Behavioral Health and Developmental Services
2019-073	Strengthen the Employee Off-Boarding Process	Department of Health
2019-074	Enhance the Overtime Reporting Process	Department of Health
2019-075	Develop and Implement Policy for Monitoring Part-time Employee Hours	Department of Health
2019-076	Improve Timesheet Approval Process	University of Virginia-Academic Division
2019-077	Implement Internal Controls to Terminate Benefits for Employees Convicted of a Felony	Department of Motor Vehicles
<b>Retirement System Member Data</b>		
2019-078	Perform and Document Commonwealth's Retirement Benefits System Reconciliations	Department of Behavioral Health and Developmental Services
2019-079	Improve Documentation and Timeliness of Retirement Benefits System Reconciliations	Department of Corrections-Central Administration
2019-080	Perform Monthly Reconciliations of the Payroll and Retirement Systems	Department of Health
2019-081	Ensure Completion of the Commonwealth's Retirement Benefits System Reconciliation Process	University of Virginia
2019-082	Improve Internal Controls for Reviewing Exceptions in the Commonwealth's Retirement System	Department of Motor Vehicles
<b>Statement of Economic Interests</b>		
2019-083	Ensure Employees Complete Required Conflict of Interest Training	Department of Medical Assistance Services
2019-084	Ensure Compliance with Conflict of Interests Act	Department of Social Services
2019-085	Comply with the Conflicts of Interest Act	Department of Health
2019-086	Develop Policies and Procedures to Ensure Compliance with Conflict of Interest Act Requirements	University of Virginia
2019-087	Improve the Process to Identify Individuals in a Position of Trust	Virginia Polytechnic Inst. and State University
<b>Other Grants Management</b>		
2019-088	Improve Controls over the Income Verification for the TANF Program	Department of Social Services
2019-089	Improve Controls over SNAP Federal Reporting	Department of Social Services
2019-090	Ensure Subrecipient Reviews Adhere to Monitoring Plan	Department of Social Services
2019-091	Continue to Improve Controls over Subrecipient Monitoring	Department of Social Services
<b>Procurement and Contract Management</b>		
2019-092	Ensure Performance Evaluations are Completed for Professional Service Contracts	Department of Transportation
2019-093	Improve Controls for Ensuring Quality Improvement Recommendations are Implemented	Department of Transportation
2019-094	Improve Controls over the Purchasing Process	Department of Behavioral Health and Developmental Services
<b>Revenue and Accounts Receivable</b>		
2019-095	Continue Improving the Overpayment Collection Process	Department of Medical Assistance Services
2019-096	Implement Separation of Duties over Accounts Receivable Resulting from Dealership Transactions	Department of Motor Vehicles
<b>Expenses and Accounts Payable</b>		
2019-097	Improve Process for Payment of Risk Management Invoices	Department of the Treasury
<b>Third-Party Service Providers</b>		
2019-098	Improve Service Organization Control Report Review Policies and Procedures	Department of the Treasury
<b>Student Financial Assistance</b>		
2019-099	Improve Reporting to National Student Loan Data System	Virginia Commonwealth University

LISTING OF FINDINGS  
GROUPED BY TOPIC

Finding Topic/Report Header		
Finding Number	Finding Title	Applicable To
<b>Federal Award Findings and Questioned Costs</b>		
2019-100	Improve Controls over TANF Federal Performance Reporting	Department of Social Services
2019-101	Ensure Family Services Subrecipient Reviews Adhere to Monitoring Plan	Department of Social Services
2019-102	Implement Opioid Grant Sub-Recipient Monitoring	Department of Behavioral Health and Developmental Services
2019-103	Provide Federal Award Requirements to Subrecipients	Department of Behavioral Health and Developmental Services
2019-104	Improve the Case Management System Access Review Process	Department for Aging and Rehabilitative Services
2019-105	Improve the Eligibility Determination Process for Vocational Rehabilitation	Department for Aging and Rehabilitative Services
2019-106	Improve Processes to Comply with the Conflicts of Interest Act	Department for Aging and Rehabilitative Services; Department for the Blind and Vision Impaired
2019-107	Improve Documentation to Show Compliance	Department for Aging and Rehabilitative Services; Department for the Blind and Vision Impaired
2019-108	Improve Oversight of Third-Party Service Providers	Department for Aging and Rehabilitative Services

LISTING OF FINDINGS  
GROUPED BY APPLICABLE ENTITY

Applicable To		
Finding Number	Finding Title	Finding Topic/Report Header
<b>Department for Aging and Rehabilitative Services</b>		
2019-104	Improve the Case Management System Access Review Process	Federal Award Findings and Questioned Costs
2019-105	Improve the Eligibility Determination Process for Vocational Rehabilitation	Federal Award Findings and Questioned Costs
2019-106	Improve Processes to Comply with the Conflicts of Interest Act	Federal Award Findings and Questioned Costs
2019-107	Improve Documentation to Show Compliance	Federal Award Findings and Questioned Costs
2019-108	Improve Oversight of Third-Party Service Providers	Federal Award Findings and Questioned Costs
<b>Department for the Blind and Vision Impaired</b>		
2019-106	Improve Processes to Comply with the Conflicts of Interest Act	Federal Award Findings and Questioned Costs
2019-107	Improve Documentation to Show Compliance	Federal Award Findings and Questioned Costs
<b>Department of Accounts</b>		
2019-005	Dedicate Resources to Timely Update of CAPP Manual Topics	Financial Accounting and Reporting
2019-033	Improve Web Application Security	Multiple Information System Security Control Families
<b>Department of Behavioral Health and Developmental Services</b>		
2019-006	Improve Controls Over Financial Systems Reconciliations	Financial Accounting and Reporting
2019-007	Process Expense Reimbursements in the Commonwealth's Accounting and Financial Reporting System	Financial Accounting and Reporting
2019-008	Perform an Evaluation and Analysis of Potential Asset Retirement and Pollution Remediation Obligations	Financial Accounting and Reporting
2019-009	Improve Review Process for Individual Facility Leave Liability Submissions	Financial Accounting and Reporting
2019-014	Develop and Implement Compliant Application Access Management Procedures	Access Control
2019-015	Promptly Remove Commonwealth's Accounting and Financial Reporting System User Access	Access Control
2019-016	Develop Access Profile Descriptions and Improve Monitoring Controls over the Internal Attendance and Leave System	Access Control
2019-017	Improve Access Controls over the Commonwealth's Payroll System	Access Control
2019-018	Improve Controls Over Access to the Commonwealth's Retirement Benefits System	Access Control
2019-035	Improve Web Application Security	Multiple Information System Security Control Families
2019-036	Improve Access Controls over the Internal Accounting and Patient Revenue Systems	Multiple Information System Security Control Families
2019-045	Improve IT Contingency Management Program	Contingency Planning
2019-046	Improve Disaster Recovery for Sensitive Systems	Contingency Planning
2019-053	Create Processes for Review and Assessment of Third-Party Service Provider's Controls	System and Services Acquisition
2019-061	Dedicate Resources to Support Information Security Program	Configuration Management
2019-062	Develop Baseline Configurations for Information Systems	Configuration Management
2019-067	Comply with Employment Eligibility Requirements	Human Resources and Payroll
2019-068	Perform Reconciliation between the Commonwealth's Payroll and the Accounting and Financial Reporting Systems	Human Resources and Payroll
2019-069	Improve Controls over Payroll Certifications	Human Resources and Payroll
2019-070	Retain Documentation of Property Collection and Removal of Terminated Employee Badge Access	Human Resources and Payroll
2019-071	Ensure Terminated Employees Are Properly Classified in the Payroll System	Human Resources and Payroll
2019-072	Properly Approve and Monitor Administrative Employee Overtime	Human Resources and Payroll
2019-078	Perform and Document Commonwealth's Retirement Benefits System Reconciliations	Retirement System Member Data
2019-094	Improve Controls over the Purchasing Process	Procurement and Contract Management
2019-102	Implement Opioid Grant Sub-Recipient Monitoring	Federal Award Findings and Questioned Costs
2019-103	Provide Federal Award Requirements to Subrecipients	Federal Award Findings and Questioned Costs
<b>Department of Corrections-Central Administration</b>		
2019-029	Perform Annual Access Review of Information Systems	Access Control
2019-079	Improve Documentation and Timeliness of Retirement Benefits System Reconciliations	Retirement System Member Data
<b>Department of Education - Central Office Operations</b>		
2019-032	Implement Process for Ongoing Monitoring of System Access	Access Control
2019-041	Improve Vulnerability Remediation Efforts	Multiple Information System Security Control Families
2019-042	Improve Web Application Security	Multiple Information System Security Control Families
2019-060	Continue Improving Database Security	Audit and Accountability
<b>Department of Health</b>		
2019-013	Improve the Expense Allocation Process	Financial Accounting and Reporting
2019-019	Improve Timely Removal of Critical System Access	Access Control
2019-020	Perform System Access Reviews	Access Control
2019-039	Improve Web Application Security	Multiple Information System Security Control Families
2019-047	Improve Contingency Management Program	Contingency Planning
2019-048	Improve the Disaster Recovery Plan	Contingency Planning
2019-073	Strengthen the Employee Off-Boarding Process	Human Resources and Payroll
2019-074	Enhance the Overtime Reporting Process	Human Resources and Payroll
2019-075	Develop and Implement Policy for Monitoring Part-time Employee Hours	Human Resources and Payroll
2019-080	Perform Monthly Reconciliations of the Payroll and Retirement Systems	Retirement System Member Data
2019-085	Comply with the Conflicts of Interest Act	Statement of Economic Interests

LISTING OF FINDINGS  
GROUPED BY APPLICABLE ENTITY

Applicable To		
Finding Number	Finding Title	Finding Topic/Report Header
<b>Department of Human Resource Management</b>		
2019-001	Improve Controls Over Financial Reporting	Financial Accounting and Reporting
2019-057	Improve Web Application Security Controls	System and Communications Protection
<b>Department of Medical Assistance Services</b>		
2019-002	Strengthen Controls over Year-End Accrual Reporting	Financial Accounting and Reporting
2019-003	Improve Financial Reporting for Accounts Receivable	Financial Accounting and Reporting
2019-024	Remove Separated Employee Access in a Timely Manner	Access Control
2019-051	Complete and Approve the System Security Plan	System and Services Acquisition
2019-083	Ensure Employees Complete Required Conflict of Interest Training	Statement of Economic Interests
2019-095	Continue Improving the Overpayment Collection Process	Revenue and Accounts Receivable
<b>Department of Motor Vehicles</b>		
2019-028	Continue Improving Controls for Processing Access Terminations and Changes	Access Control
2019-054	Practice Oversight of Service Providers Throughout the Lifecycle of a Project	System and Services Acquisition
2019-077	Implement Internal Controls to Terminate Benefits for Employees Convicted of a Felony	Human Resources and Payroll
2019-082	Improve Internal Controls for Reviewing Exceptions in the Commonwealth's Retirement System	Retirement System Member Data
2019-096	Implement Separation of Duties over Accounts Receivable Resulting from Dealership Transactions	Revenue and Accounts Receivable
<b>Department of Planning and Budget</b>		
2019-034	Improve the Budget System Database Governance and Security	Multiple Information System Security Control Families
<b>Department of Social Services</b>		
2019-004	Improve Controls over SNAP Payments	Financial Accounting and Reporting
2019-027	Improve Access Controls to Critical Systems	Access Control
2019-037	Improve Web Application Security	Multiple Information System Security Control Families
2019-038	Improve IT Change and Configuration Management Process	Multiple Information System Security Control Families
2019-049	Develop Records Retention Requirements and Processes for Case Management System	Contingency Planning
2019-052	Develop a Process to Maintain Oversight for Third-Party Providers	System and Services Acquisition
2019-059	Continue Improving Database Security	Audit and Accountability
2019-063	Continue Improving IT Risk Management Program	Planning
2019-084	Ensure Compliance with Conflict of Interests Act	Statement of Economic Interests
2019-088	Improve Controls over the Income Verification for the TANF Program	Other Grants Management
2019-089	Improve Controls over SNAP Federal Reporting	Other Grants Management
2019-090	Ensure Subrecipient Reviews Adhere to Monitoring Plan	Other Grants Management
2019-091	Continue to Improve Controls over Subrecipient Monitoring	Other Grants Management
2019-100	Improve Controls over TANF Federal Performance Reporting	Federal Award Findings and Questioned Costs
2019-101	Ensure Family Services Subrecipient Reviews Adhere to Monitoring Plan	Federal Award Findings and Questioned Costs
<b>Department of Taxation</b>		
2019-025	Continue to Improve Controls Over Role Access	Access Control
2019-050	Continue to Improve Disaster Recovery Planning Documentation	Contingency Planning
2019-064	Mitigate Server Vulnerabilities	System and Information Integrity
2019-065	Complete a Risk Assessment for Each Sensitive System	Risk Assessment
<b>Department of the Treasury</b>		
2019-012	Improve Policies and Procedures over Unclaimed Property Reconciliations	Financial Accounting and Reporting
2019-026	Continue to Improve Information System Access Controls	Access Control
2019-058	Improve Web Application Security	System and Communications Protection
2019-097	Improve Process for Payment of Risk Management Invoices	Expenses and Accounts Payable
2019-098	Improve Service Organization Control Report Review Policies and Procedures	Third-Party Service Providers
<b>Department of Transportation</b>		
2019-010	Improve Financial Reporting of Infrastructure Assets	Financial Accounting and Reporting
2019-011	Improve Financial Reporting Classification within Net Position	Financial Accounting and Reporting
2019-031	Improve Database Security	Access Control
2019-092	Ensure Performance Evaluations are Completed for Professional Service Contracts	Procurement and Contract Management
2019-093	Improve Controls for Ensuring Quality Improvement Recommendations are Implemented	Procurement and Contract Management
<b>University of Virginia</b>		
2019-021	Improve Segregation of Duties Controls over the Payroll and Human Resources System	Access Control
2019-022	Improve Process for Terminating Access to the Commonwealth's Retirement Benefits System	Access Control
2019-081	Ensure Completion of the Commonwealth's Retirement Benefits System Reconciliation Process	Retirement System Member Data
2019-086	Develop Policies and Procedures to Ensure Compliance with Conflict of Interest Act Requirements	Statement of Economic Interests
<b>University of Virginia-Academic Division</b>		
2019-055	Improve Security Awareness Training Program	Awareness and Training
2019-076	Improve Timesheet Approval Process	Human Resources and Payroll
<b>University of Virginia-Medical Center</b>		
2019-023	Improve Patient Accounting, Billing, and Management System Segregation of Duties	Access Control

LISTING OF FINDINGS  
GROUPED BY APPLICABLE ENTITY

Applicable To		
Finding Number	Finding Title	Finding Topic/Report Header
<b>Virginia Alcoholic Beverage Control Authority</b>		
2019-030	Improve Logical Access Controls for Users with Privileged Access	Access Control
2019-043	Improve Database Security	Multiple Information System Security Control Families
2019-056	Improve Security Awareness Training Program	Awareness and Training
<b>Virginia Commonwealth University</b>		
2019-066	Improve IT Asset Surplus Process	Media Protection
2019-099	Improve Reporting to National Student Loan Data System	Student Financial Assistance
<b>Virginia Employment Commission</b>		
2019-044	Improve Database Security	Multiple Information System Security Control Families
<b>Virginia Information Technologies Agency</b>		
2019-041	Improve Vulnerability Remediation Efforts	Multiple Information System Security Control Families
2019-064	Mitigate Server Vulnerabilities	System and Information Integrity
<b>Virginia Lottery</b>		
2019-040	Improve Server Operating System Security	Multiple Information System Security Control Families
<b>Virginia Polytechnic Institute and State University</b>		
2019-087	Improve the Process to Identify Individuals in a Position of Trust	Statement of Economic Interests

## APPLICABLE MANAGEMENT CONTACTS FOR FINDINGS AND QUESTIONED COSTS

### **Department for Aging and Rehabilitative Services**

John Thaniel  
Chief Financial Officer  
8004 Franklin Farms Drive  
Henrico, VA 23229-7520  
(804) 662-7520

[john.thaniel@dars.virginia.gov](mailto:john.thaniel@dars.virginia.gov)

### **Department of Accounts**

Amanda Simpson  
Director of Compliance Oversight and Federal Reporting  
P.O. Box 1971  
Richmond, VA 23218  
(804) 225-2371

[amanda.simpson@doa.virginia.gov](mailto:amanda.simpson@doa.virginia.gov)

### **Department of Corrections – Central Administration**

Louis Eacho  
Chief Financial Officer  
6900 Atmore Drive  
Richmond, VA 23225  
(804) 887-7847

[louis.eacho@vadoc.virginia.gov](mailto:louis.eacho@vadoc.virginia.gov)

### **Department of Health**

Maisha Beasley  
Director of Internal Audit  
109 Governor Street  
Richmond, VA 23219  
(804) 864-7525

[maisha.beasley@vdh.virginia.gov](mailto:maisha.beasley@vdh.virginia.gov)

### **Department for the Blind and Vision Impaired**

John Thaniel  
Chief Financial Officer  
8004 Franklin Farms Drive  
Henrico, VA 23229-7520  
(804) 662-7520

[john.thaniel@dars.virginia.gov](mailto:john.thaniel@dars.virginia.gov)

### **Department of Behavioral Health and Development Services**

Alvie Edwards  
Director of Internal Audit  
1220 Bank Street  
Richmond, VA 23219  
(804) 786-5839

[alvie.edwardsiii@dbhds.virginia.gov](mailto:alvie.edwardsiii@dbhds.virginia.gov)

### **Department of Education – Central Office Operations**

Christina Berta  
Assistant Superintendent for Budget and Finance  
101 N. 14th Street, 25th Floor  
Richmond, VA 23219  
(804) 371-4917

[christina.bertha@doe.virginia.gov](mailto:christina.bertha@doe.virginia.gov)

### **Department of Human Resource Management**

Richard Whitfield  
Contracts and Finance Director  
101 N. 14th Street, 12th Floor  
Richmond, VA 23219  
(804) 371-7990

[richard.whitfield@dhrm.virginia.gov](mailto:richard.whitfield@dhrm.virginia.gov)

**Department of Medical Assistance Services**

Susan Smith Internal Audit Director  
 600 East Broad Street, Suite 1300  
 Richmond, VA 23219  
 (804) 371-4771  
[susan.smith@dmas.virginia.gov](mailto:susan.smith@dmas.virginia.gov)

**Department of Planning and Budget**

Michelle Vucci  
 Associate Director – Administrative Services  
 1111 East Broad Street, Rm 5040  
 Richmond, VA 23219  
 (804) 786-1817  
[michelle.vucci@dpb.virginia.gov](mailto:michelle.vucci@dpb.virginia.gov)

**Department of Taxation**

Dave Walsh  
 Director of Internal Audit  
 600 E. Main Street  
 Richmond, VA 23219  
 (804) 786-3670  
[david.walsh@tax.virginia.gov](mailto:david.walsh@tax.virginia.gov)

**Department of Transportation**

Minni Powell  
 Deputy Controller  
 1401 E. Broad Street  
 Richmond, VA 23219  
 (804) 371-2918  
[minni.powell@vdot.virginia.gov](mailto:minni.powell@vdot.virginia.gov)

**University of Virginia-Medical Center**

Kim Holdren  
 Controller  
 4105 Lewis and Clark Drive, 2nd Floor  
 Charlottesville, VA 22911  
 (434) 924-5209  
[kh9n@hscmail.mcc.virginia.edu](mailto:kh9n@hscmail.mcc.virginia.edu)

**Department of Motor Vehicles**

David Mitchell  
 Deputy Commissioner of Administration and  
 Finance  
 2300 W. Broad Street  
 Richmond, VA 23220  
 (804) 367-0122  
[david.mitchell@dmv.virginia.gov](mailto:david.mitchell@dmv.virginia.gov)

**Department of Social Services**

Ida Witherspoon  
 Chief Financial Officer  
 801 East Main Street, 14th Floor  
 Richmond, VA 23219  
 (804) 726-7223  
[ida.witherspoon@dss.virginia.gov](mailto:ida.witherspoon@dss.virginia.gov)

**Department of the Treasury**

Cliff Lewis  
 Internal Review Manager  
 101 N. 14th Street, 3rd Floor  
 Richmond, VA 23219  
 (804) 225-8453  
[cliff.lewis@trs.virginia.gov](mailto:cliff.lewis@trs.virginia.gov)

**University of Virginia-Academic Division**

Melody Bianchetto  
 Vice President for Finance  
 1001 Emmet Street  
 Charlottesville, VA 22903  
 (434) 982-2347  
[msb2p@virginia.edu](mailto:msb2p@virginia.edu)

**Virginia Alcoholic Beverage Control Authority**

Nannette Williams  
 Internal Audit Director  
 P.O. Box 27491  
 Richmond, VA 23261  
 (804) 204-2316  
[nannette.williams@abc.virginia.gov](mailto:nannette.williams@abc.virginia.gov)

**Virginia Commonwealth University**

David M. Litton  
Director of Audit and Management Services  
918 W. Franklin St, Box 842503  
Richmond, VA 23284  
(804) 828-2354  
[dmlitton@vcu.edu](mailto:dmlitton@vcu.edu)

**Virginia Information Technologies Agency**

Cynthia Cordova-Edwards  
Associate Chief Financial Officer  
11751 Meadowville Lane  
Chester, VA 23836  
(804) 416-6023  
[cynthia.cordova-edwards@vita.virginia.gov](mailto:cynthia.cordova-edwards@vita.virginia.gov)

**Virginia Polytechnic Institute and State University**

Ken Miller  
Assistant Vice President for Finance and  
University Controller  
300 Turner Street NW, North End Center,  
Suite 3300  
Blacksburg, VA 24061  
(540) 231-7184  
[millerk@vt.edu](mailto:millerk@vt.edu)

**Virginia Employment Commission**

Erica Bland  
IT Senior Auditor  
703 East Main Street  
Richmond, VA 23219  
(804) 786-0164  
[erica.bland@vec.virginia.gov](mailto:erica.bland@vec.virginia.gov)

**Virginia Lottery**

Beth Smith  
Director of Audit and Security  
600 East Main Street  
Richmond, VA 23219  
(804) 692-7123  
[bsmith@valottery.com](mailto:bsmith@valottery.com)

## ACRONYMS FOR AUDITOR'S SECTION

Acronym	Definition
ABC	Virginia Alcoholic Beverage Control Authority
ACF	Administration of Children and Families
APSPM	Agency Procurement and Surplus Property Manual
ARMICS	Agency Risk Management and Internal Control Standards
BIA	Business Impact Analysis
CAFR	Comprehensive Annual Financial Report
CAPP	Commonwealth Accounting Policies and Procedures
CE	Consultative Examination
CFDA	Code of Federal Domestic Assistance
C.F.R.	Code of Federal Regulations
CIS	Center for Internet Security
COIA	Conflict of Interests Act
COOP	Continuity of Operations Plan
COV	Commonwealth of Virginia
CP	Contingency Plan
CSB	Community Service Board
CUEC	Complementary User Entity Control
DBHDS	Department of Behavioral Health and Developmental Services
DI	Disability Insurance
DRP	Disaster Recovery Plan
EBT	Electronic Benefits Transfer
ECOS	Enterprise Cloud Oversight Service
FAMIS	Family Access to Medical Insurance Security
FNS	Food and Nutrition Service
FOIA	Freedom of Information Act
FOIAE	Freedom of Information Act Exempt
GASB	Governmental Accounting Standards Board
HIPAA	Health Insurance Portability and Accountability Act
HIV	Human Immunodeficiency Virus
HR	Human Resources
IEC	International Electrotechnical Commission
IEVS	Income Eligibility and Verification System
ISO	Information Security Officer
IT	Information Technology
ITS	Information Technology Services
LMS	Learning Management System
MOU	Memorandum of Understanding
NIST	National Institute of Standards and Technology
NSLDS	National Student Loan Data System
OPEB	Other Postemployment Benefits
Partnership	VITA's Contractual Partnership with Various IT Service Providers
POMS	Program Operations Manual System
QAA	Quality Assurance and Accountability

Acronym	Definition
<b>SaaS</b>	Software as a Service
<b>SAS</b>	Shared Administrative Services
<b>SAT</b>	Security Awareness Training
<b>Security Standard</b>	Commonwealth's Information Security Standard, SEC 501
<b>SI</b>	System and Information Integrity
<b>SNAP</b>	Supplemental Nutrition Assistance Program
<b>SOC</b>	Service Organization Control
<b>SOEI</b>	Statement of Economic Interests
<b>SOR</b>	State Opioid Response
<b>SSI</b>	Supplemental Security Income
<b>SSP</b>	System Security Plan
<b>STR</b>	State Targeted Response
<b>TANF</b>	Temporary Assistance for Needy Families
<b>UI</b>	Unemployment Insurance
<b>VITA</b>	Virginia Information Technologies Agency
<b>VR</b>	Vocational Rehabilitation
<b>VRS</b>	Virginia Retirement System
<b>WIC</b>	Women, Infants, and Children