

Joint Legislative Audit and Review Commission

Annual Workplan

May 10, 2010

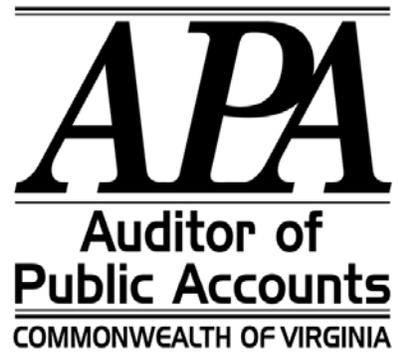


TABLE OF CONTENTS

	<u>Pages</u>
WORK PLAN	
Summary of Proposed 2011 Annual Work Plan	1
Special Projects	2-3
Agencies and Institutions	4-7

**AUDITOR OF PUBLIC ACCOUNTS
PROPOSED 2011 WORK PLAN**

SPECIAL PROJECTS	9,067
JUDICIAL BRANCH	1,075
EXECUTIVE DEPARTMENTS	
Executive Offices	900
Administration	1,690
Agriculture and Forestry	400
Commerce and Trade	3,545
Education	1,700
Education - Higher Education Institutions	34,765
Finance	17,555
Health and Human Services	9,565
Natural Resources	590
Public Safety	3,944
Technology	980
Transportation	6,155
INDEPENDENT AGENCIES	6,424
LOCAL GOVERNMENTS, CLERKS, AND COURTS	27,200
CYCLED AGENCIES	<u>4,000</u>
TOTAL WORK PLAN HOURS	<u>129,555</u>

AUDITOR OF PUBLIC ACCOUNTS PROPOSED 2011 WORK PLAN

SPECIAL PROJECTS

Required by Legislation, Statute, or Appropriation Act

Maintaining Internet Database 3,200

Objectives: The Auditor of Public Accounts shall compile and maintain on its Internet website a searchable database providing certain state expenditure, revenue, and demographic information as described in this subsection. The database shall be updated each year by October 15 to provide the information required in this subsection for the ten most recently ended fiscal years of the Commonwealth. (Section 30-133 of the Code of Virginia)

Review of Performance Measures 700

Objectives: To determine that state agencies are providing and reporting appropriate information on financial and performance measures, and to review the accuracy of the management systems used to accumulate and report the results. (Section 30-133B of the Code of Virginia)

Virginia Oil and Gas Board Study 582

Objectives: To conduct an operational and performance review of the accounting policies and procedures for the collection and disbursement of the escrow accounts by the Virginia Gas and Oil Board. The review will include (i) best practices for the collection of funds from gas operators to ensure that the Virginia Gas and Oil Board receives all moneys owing under law and allocates such moneys to entitled owners; (ii) best management practices for the disbursement of funds to ensure that entitled owners are promptly notified and able to access their funds; and (iii) recommendations for statutory or regulatory changes governing the management and accounting of all escrow funds under the control of the Virginia Gas and Oil Board. (Chapter 730 of the 2010 Acts of the Assembly)

APA Annual Report 40

Objectives: To describe the work performed by the Auditor of Public Accounts during the fiscal year, and the significant findings. (Section 30-133 of the Code of Virginia.)

MEI Project Approval Commission 100

Objectives: Provide assistance to the Major Employment and Investment Project Approval Commission (Section 30-311 of the Code of Virginia)

**AUDITOR OF PUBLIC ACCOUNTS
PROPOSED 2011 WORK PLAN**

Risk Based Analysis

Study of Costs for Operating Court System 250

Objectives: To compile, analyze, and report financial data regarding the total costs to fund the district and circuit courts.

VITA - Contract Management 540

Objectives: To continue to follow the status of transformation. Ensure that service level agreements are measurable and the measurements are taken accurately. To ensure the reasonableness of any further change orders/requests for service.

Department of State Police - STARS Radio System 460

Objectives: To perform a project close-out audit after delivery of operational system due December 31, 2010.

Systems Development Projects 2,715

Objectives: To monitor and report on the systems development process over major systems to determine the projects are on schedule, on budget, and provide required functionality. This includes systems development projects for the various departments, agencies, and higher education institutions.

Statewide Report of Systems Security Findings 480

Objectives: To provide periodic summary report of system security findings issued for agencies and higher education institutions.

Total Special Projects 9,067

AUDITOR OF PUBLIC ACCOUNTS PROPOSED 2011 WORK PLAN

JUDICIAL BRANCH

Supreme Court ¹	800
Virginia Board of Bar Examiners	75
Virginia State Bar	200
Total Judicial Branch	1,075

EXECUTIVE DEPARTMENTS

Executive Offices

Governor, Lieutenant Governor, Cabinet Secretaries ²	400
Attorney General and Department of Law	500
Total Executive Offices	900

Administration

Department of General Services	705
State Board of Elections	295
State Compensation Board	240
Department of Human Resource Management	450
Total Administration	1,690

Agriculture and Forestry

Department of Agriculture and Consumer Services	400
Total Agriculture and Forestry	400

Commerce and Trade

Virginia Economic Development Partnership	400
Virginia Employment Commission	2,300
Department of Housing and Community Development	210
Racing Commission	220
State Board of Accountancy	250
Virginia Tourism Authority	165
Total Commerce and Trade	3,545

Education

Department of Education	1,300
Virginia Biotechnology Research Park Authority	400
Virginia Community College System	3,795
Christopher Newport University	1,550
George Mason University	1,785
James Madison University	1,620
Longwood University	1,500
Norfolk State University	1,810
Old Dominion University	1,990
Radford University	1,610
The College of William and Mary	2,135
University of Mary Washington	1,700
University of Virginia	3,400

**AUDITOR OF PUBLIC ACCOUNTS
PROPOSED 2011 WORK PLAN**

Education continued:

University of Virginia Medical Center	2,500
Virginia Commonwealth University	3,070
Virginia Military Institute	1,460
Virginia Polytechnic Institute and State University	2,940
Virginia State University	<u>1,900</u>
Total Education	<u>36,465</u>

Finance

Report on Secretary of Finance Agencies	250
Department of Accounts/CAFR	8,330
Statewide Single Audit Report	1,650
Department of the Treasury ³	2,810
Department of Planning and Budget/Appropriations	620
Department of Taxation	3,575
Revenue Stabilization Fund	<u>320</u>
Total Finance	<u>17,555</u>

Health and Human Resources

Report on Secretary of Health and Human Resources Agencies ⁴	400
Department of Behavioral Health and Developmental Services	1,725
Department of Health	1,150
Department of Medical Assistance Services	2,390
Department Of Rehabilitative Services	750
Department of Social Services	<u>3,150</u>
Total Health and Human Resources	<u>9,565</u>

Natural Resources

Department of Environmental Quality	200
Department of Game and Inland Fisheries	310
Potomac River Fisheries Commission	<u>80</u>
Total Natural Resources	<u>590</u>

Public Safety

Department of Alcoholic Beverage Control	1,279
Department of Corrections	1,605
Department of Emergency Management	275
Department of Fire Programs	200
Department of Military Affairs	150
Department of Veterans Services	<u>435</u>
Total Public Safety	<u>3,944</u>

Technology

Virginia Information Technology Agency	580
Innovative Technology Authority/Center for Innovative Technology	<u>400</u>
Total Technology	<u>980</u>

**AUDITOR OF PUBLIC ACCOUNTS
PROPOSED 2011 WORK PLAN**

Transportation

Commonwealth Transportation Fund ⁵	5,395
Virginia Port Authority	<u>760</u>
Total Transportation	<u>6,155</u>

INDEPENDENT AGENCIES

Assistive Technology Loan Fund Authority	120
State Corporation Commission	400
State Lottery Department	1,350
Tobacco Indemnification and Community Revitalization Commission	220
Virginia College Savings Plan	1,075
Virginia Commercial Space Flight Authority	200
Virginia National Defense Industrial Authority	94
Virginia Retirement System	2,390
Virginia Small Business Financing Authority	240
Virginia Tobacco Settlement Foundation	170
Wireless E-911 Service Board	<u>165</u>
Total Independent Agencies	<u>6,424</u>

LOCAL GOVERNMENTS, CLERKS, AND COURTS

State Accounts (135)	4,100
Judicial Entities: Circuit Courts (122), District Courts (206), General Receivers (15)	20,500
Comparative Report and Quality Reviews	<u>2,600</u>
Total Local Governments, Clerks, and Courts	<u>27,200</u>

CYCLED AGENCIES - See agencies listed below ⁶ 4,000

TOTAL WORK PLAN HOURS - EXCLUDING SPECIAL PROJECTS 120,488

NOTES:

¹ *Supreme Court* includes the Office of the Executive Secretary of the Supreme Court, the Clerk of the Supreme Court, the Clerk of the Court of Appeals, and the Judicial Inquiry and Review Commission.

² *Office of the Governor* includes the Office of the Lieutenant Governor, Cabinet Secretaries, and Selected Agency Support Services, which include the Secretary of the Commonwealth, Interstate Organization Contributions, Virginia-Israeli Advisory Board, Office for Substance Abuse Prevention, Citizens Advisory Committee, and Office of Commonwealth Preparedness.

³ *Department of the Treasury* includes the Virginia Public Building Authority, Virginia Public School Authority, Virginia College Building Authority and the Local Government Investment Pool.

⁴ *Report on Secretary of Health and Human Resources Agencies* includes the Departments for the Aging, for the Blind and Vision Impaired, for the Deaf and Hard-of-Hearing, of Health Professions, of Rehabilitative Services, and the Board for People with Disabilities as well as the agencies listed above.

⁵ *Commonwealth Transportation Fund* includes the Departments of Transportation, Motor Vehicles, Rail and Public Transportation, and Aviation, and the Motor Vehicle Dealer Board.

AUDITOR OF PUBLIC ACCOUNTS PROPOSED 2011 WORK PLAN

⁶ The following agencies would be subject to audit testing when identified using risk assessment tools and the results of prior audits. We would audit these agencies on a two-year cyclical basis.

A.L. Philpott Center
Commonwealth Health Research Fund
Commonwealth's Attorneys' Services Council
Department for the Aging
Department of Business Assistance
Department of Conservation and Recreation
Department of Correctional Education
Department of Criminal Justice Services
Department of Employment Dispute Resolution
Department of Forensic Science
Department of Forestry
Department of Health Professions
Department of Historic Resources
Department of Housing and Community
Development
Department of Juvenile Justice
Department of Labor and Industry
Department of Mines, Minerals, and Energy
Department of Minority Business Enterprise
Department of Professional & Occupational
Regulation
Department of State Police
Frontier Culture Museum of Virginia

Gunston Hall
Human Rights Council
Indigent Defense Commission
Jamestown-Yorktown Foundation,
Judicial Inquiry and Review Commission
Library of Virginia
Marine Resources Commission
Milk Commission
New College Institute
Rappahannock River Basin Commission
Roanoke River Basin Commission
Science Museum of Virginia,
Southern Virginia Higher Education Center
Southwest Virginia Higher Education Center
State Council for Higher Education in Virginia
Virginia Commission for the Arts
Virginia Correctional Enterprises
Virginia Criminal Sentencing Commission
Virginia Museum of Fine Arts
Virginia Museum of Natural History
Virginia Office for Protection and Advocacy
Virginia School for the Deaf and Blind in Staunton
Workers Compensation Commission