

**COMMONWEALTH OF VIRGINIA
SINGLE AUDIT REPORT**

**FOR THE YEAR ENDED
JUNE 30, 2010**

APA

**Auditor of
Public Accounts**

COMMONWEALTH OF VIRGINIA

EXECUTIVE SUMMARY

The results of our single audit of the Commonwealth of Virginia for the year ended June 30, 2010, are summarized below:

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

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

- TABLE OF CONTENTS -

	<u>Page</u>
EXECUTIVE SUMMARY	
INTRODUCTION LETTER	1
INDEPENDENT AUDITOR’S REPORTS:	
Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	2-3
Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program, and on Internal Control over Compliance in Accordance with OMB Circular A-133, and on the Schedule of Expenditures of Federal Awards	4-6
SCHEDULE OF FINDINGS AND QUESTIONED COSTS:	
Summary of Auditor’s Results	7-8
Financial Statement Findings	9-31
Federal Award Findings and Questioned Costs:	
U.S. Department of Defense	32-36
U.S. Department of Education	37-43
U.S. Department of Energy	44-45
U.S. Department of Health and Human Services	45-49
U.S. Election Assistance Commission	49-50
AUDITOR’S COMMENTS ON RESOLUTION OF PRIOR YEAR AUDIT FINDINGS	51-57
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS:	
Schedule of Expenditures of Federal Awards	58-116
Notes to the Schedule of Expenditures of Federal Awards	117-128
APPENDIX:	
Acronyms of Agencies and Institutions	129
State Agency Contact List for Audit Findings	130



Commonwealth of Virginia

Walter J. Kucharski, Auditor

**Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218**

February 1, 2011

The Honorable Robert F. McDonnell
Governor of Virginia

The Honorable Charles J. Colgan
Chairman, Joint Legislative Audit
and Review Commission

We are pleased to submit the statewide **Single Audit Report of the Commonwealth of Virginia** for the fiscal year ended June 30, 2010.

The Single Audit Report for the Commonwealth of Virginia discloses the Commonwealth's compliance with requirements applicable to major federal financial assistance programs. The statewide Single Audit Report provides the General Assembly and agency management with a means to determine how internal controls affect federal funds and whether agencies are complying with federal laws and regulations.

I would like to express my appreciation to the many individuals whose efforts assisted in preparing this report. This report could not have been accomplished without the professionalism and dedication demonstrated by the staff within this Office. We would like to recognize the agency and institution management and federal program and financial staffs for their cooperation and assistance in resolving single audit issues.

We believe this report represents a significant indication of the sound fiscal operations of federal funds in the Commonwealth. The report should greatly assist agency management in administering federal programs and enhance their dealings with federal agencies.

AUDITOR OF PUBLIC ACCOUNTS

RH/clj



Commonwealth of Virginia

Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218

Walter J. Kucharski, Auditor

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 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, 2010, which collectively comprise the Commonwealth's basic financial statements and have issued our report thereon dated December 14, 2010. Our report includes a reference to other auditors. We conducted our audit in accordance with 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. Other auditors audited the financial statements of certain component units of the Commonwealth as described in our report on the Commonwealth's financial statements and Note 1.B. to the financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of the Hampton Roads Sanitation District Commission, Science Museum of Virginia Foundation, Virginia Museum of Fine Arts Foundation, Danville Science Center, Inc., Virginia Horse Center Foundation and Virginia Sesquicentennial of the American Civil War Commission, 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, we considered the Commonwealth's internal control over financial reporting as a basis for designing our auditing procedures 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 over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Commonwealth's internal control over financial reporting.

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.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over financial reporting, described in the accompanying "Schedule of Findings and Questioned Costs" as items 10-01 through 10-26 that we consider to be significant deficiencies in internal control over financial reporting. 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.

Compliance and Other Matters

As a part of obtaining reasonable assurance about whether the Commonwealth's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and which are described in the accompanying "Schedule of Findings and Questioned Costs" as items 10-04 through 10-07, 10-09 through 10-19, 10-22, 10-26 through 10-27, and 10-33 through 10-47.

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.

The Commonwealth's response to the findings identified in our audit are described in the accompanying "Schedule of Findings and Questioned Costs." We did not audit the Commonwealth's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the Governor and General Assembly of Virginia, management, federal awarding agencies, and pass-through agencies, and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution should not be limited.

WALTER J. KUCHARSKI
December 14, 2010



Commonwealth of Virginia

Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218

Walter J. Kucharski, Auditor

REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND
MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133, AND
ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Compliance

We have audited the Commonwealth of Virginia's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that could have a direct and material effect on each of the Commonwealth's major federal programs for the year ended June 30, 2010. 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." Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Commonwealth's management. Our responsibility is to express an opinion on the Commonwealth's compliance based on our audit. This report relates only to the Commonwealth and not to the agencies and component units that were audited by other auditors discussed in Note 1 of the "Notes to the Schedule of Expenditures of Federal Awards."

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a federal major program occurred. An audit includes examining, on a test basis, evidence about the Commonwealth's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Commonwealth's compliance with those requirements.

As described in item 10-27 in the accompanying "Schedule of Findings and Questioned Costs", the Commonwealth did not comply with requirements regarding eligibility that are applicable to the Virginia Commonwealth Challenge Program. Compliance with such requirements is necessary, in our opinion, for the Commonwealth to comply with the requirements applicable to that program.

In our opinion, except for the noncompliance described in the preceding paragraph, the Commonwealth complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2010. The results of our auditing procedures also disclosed other instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying “Schedule of Findings and Questions Costs” as items 10-33 through 10-47.

Internal Control Over Compliance

The management of the Commonwealth is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Commonwealth’s internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal controls over compliance. Accordingly, we do not express an opinion on the effectiveness of the Commonwealth’s internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is 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. The high rate of ineligible participants and other issues in the Virginia Commonwealth Challenge program, as described in the accompanying “Schedule of Findings and Questioned Costs” as item 10-27, place the federal funding of this program for fiscal year 2010 at risk and so, based on the above definition, we must consider this deficiency in internal control over compliance to be a material weakness for this report.

A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying “Schedule of Findings and Questioned Costs” as items 10-28 through 10-47 to be significant deficiencies.

Schedule of Expenditures of Federal Awards

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, 2010, and have issued our report

thereon dated December 14, 2010. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the Commonwealth's basic financial statements. The accompanying "Schedule of Expenditures of Federal Awards" is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The Commonwealth's responses to the findings identified in our audit are described in the accompanying "Schedule of Findings and Questioned Costs." We did not audit the Commonwealth's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the Governor and General Assembly of Virginia, management, federal awarding agencies, and pass-through agencies, and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution should not be limited.

AUDITOR OF PUBLIC ACCOUNTS
February 1, 2011 (except as related to the Report on
the Schedule of Expenditures of Federal Awards, as to
which the date is December 14, 2010)

SUMMARY OF AUDITOR'S RESULTS
FOR THE YEAR ENDED JUNE 30, 2010

Financial Statements

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weakness identified?	No
Significant deficiencies identified not considered to be material weaknesses?	Yes
Noncompliance material to financial statements noted?	No

Federal Awards

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

The Commonwealth's major programs are as follows:

CFDA Number(s)	Name of Federal Program or Cluster
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
12.401	National Guard Military Operations and Maintenance Projects
12.404	National Guard Civilian Youth Opportunities
14.228, 14.255	Community Development Block Grants State Administered Small Cities Program Cluster (includes ARRA funds)
16.803	Edward Byrne Memorial Justice Assistance Grant Program – Grants to States and Territories (includes ARRA funds)
17.225	Unemployment Insurance (includes ARRA funds)
17.258, 17.259, 17.260	Workforce Investment Act (WIA) Cluster (includes ARRA funds)
17.207, 17.801, 17.804	Employment Service Cluster (includes ARRA funds)
20.205, 20.219	Highway Planning and Construction Cluster (includes ARRA funds)
66.458	Capitalization Grants for Clean Water State Revolving Funds (includes ARRA funds)
81.042	Weatherization Assistance for Low Income Persons (includes ARRA funds)
84.007, 84.032, 84.033, 84.038, 84.063, 84.268, 84.375, 84.376, 93.379, 93.342, 93.364, 93.925	Student Financial Assistance Programs Cluster
84.010, 84.389	Title I, Part A Cluster (includes ARRA funds)
84.027, 84.173, 84.391, 84.392	Special Education (IDEA) Cluster (includes ARRA funds)
84.126, 84.390	Vocational Rehabilitation Cluster (includes ARRA funds)
84.181, 84.393	Early Intervention Services (IDEA) Cluster (includes ARRA funds)

FINANCIAL STATEMENT FINDINGS

PAYROLL

10-01 Remove Terminated Employees Timely from Payroll

Applicable to: Department of Behavioral Health and Developmental Services (BHDS)

Again this year we found facilities not removing terminated employees from the payroll system. In our sample of five facilities, two facilities are not removing all terminated employees from the payroll system in a timely manner. Together, these two facilities represent over 20 percent of BHDS' payroll expenses. Not removing inactive employees from the payroll system increases the risk of inactive employees receiving payments in error.

Management uses a "pool" of hourly workers to fill temporary staffing needs. However, management has not established procedures for removing pool employees from the payroll system after it stops using an individual. Therefore, we recommend that management communicate to Payroll when a pool employee is no longer being used and that the facilities evaluate and test their payroll certification process to ensure that Payroll and Human Resource records reconcile prior to certifying payroll each pay period.

Management Plan for Corrective Action for Department of Behavioral Health and Developmental Services

This finding involved a total of eight exceptions at Central State and Eastern State Hospitals. Resolution of this issue will continue to be a part of the performance standards of the Facility Directors at each of these facilities.

Responsible Parties: Vickie Montgomery, Central State Hospital Facility Director and Jack Woods, Eastern State Hospital Facility Director

Estimated Completion Date: July 1, 2011

FINANCIAL REPORTING

10-02 Complete Written Policies and Procedures and Review Process for Financial Reporting

Applicable to: Virginia Retirement System

The Virginia Retirement System (Retirement System) has made significant progress in documenting its policies and procedures for the preparation of financial statements and related notes. However, the Retirement System has not thoroughly documented all of its processes for the preparation of its Comprehensive Annual Financial Report (CAFR). In addition, the Retirement System does not have an adequate review process for the entire preparation of its CAFR. Much of the work is done by one individual, and other staff do not have a sufficient understanding of some of the processes to fully participate in the preparation of the CAFR.

During fiscal year 2010, the Retirement System updated fiscal year 2009 policies and procedures for the preparation of its financial statements and related notes. In addition, the Retirement System drafted policies and procedures for preparation of the DOA Attachments. The updated policies and procedures are very detailed; however, they do not address the role responsibilities and the review process. The documented

policies and procedures also do not include processes for preparing the CAFR's Investment, Actuarial, and Statistical sections. The lack of detailed written policies and procedures increases the risk of error in financial statement preparation and makes the transitioning of responsibilities more difficult when there is turnover in the positions responsible for preparing the financial statements.

We recommend the Retirement System complete the documentation of its policies and procedures for the preparation of the financial statements, notes, DOA attachments, and Retirement System's CAFR as a whole. We recommend the Retirement System improve and implement the Comprehensive Annual Financial Report Procedures Manual to include detailed items such as specific reports and table names used, analyses performed, defined role responsibilities, levels of reviews, timing of events, and items and processes required for the creation of their annual financial report. The Comprehensive Annual Financial Report Procedures Manual should include procedures that address the preparation of the CAFR's Investment, Actuarial, and Statistical sections.

In addition, VRS should develop and implement a thorough review process for the financial statements, notes, and attachments sent to the Department of Accounts. Staff should receive cross-training in the preparation of the various sections of the CAFR so that multiple individuals have both knowledge and experience in the preparation and review of the report.

Management Plan for Corrective Action for Virginia Retirement System

As noted in the second paragraph of the recommendation above, VRS did develop a very detailed set of procedures for the preparation of the 2010 Financial Section, including the financial statements and related notes. In addition, we prepared a detailed set of procedures for the preparation of the information that is required to be reported to the Department of Accounts for their year-end processes and for use in the Commonwealth's CAFR. VRS also developed procedures for the preparation of the Actuarial Section and the Investment Section. The procedures for these sections were less detailed because the bulk of the content is derived from information provided by others. In all cases, the procedures as written are intended for senior VRS staff with an extensive knowledge of VRS financial operations and the interrelationships between the various VRS funds. In addition, these procedures are intended to be used in conjunction with the information documented in the prior year's workpapers.

VRS acknowledges that documentation and procedures can always be enhanced and improved. VRS staff will enhance the documentation above to incorporate additional data suggested and expand the documentation to include all aspects of the VRS CAFR preparation including data collection for the Introductory Section and schedules for its preparation and printing.

We appreciate the thoroughness and competence of the review of our CAFR information. We are confident that your suggestions will assist us in continuing to maintain a financial reporting process that complies with Commonwealth policies and standards and reflects industry best practices.

Responsible Party: Barry Faison, Chief Financial Officer

Estimated Completion Date: June 30, 2011

10-03 Accurately Report Energy Contract Debt to the Commonwealth's Controller

Applicable to: Department of Behavioral Health and Developmental Service (BHDS)

BHDS did not accurately report Energy Performance information to the State Comptroller for inclusion in the Commonwealth's Comprehensive Annual Financial Report (CAFR). We found that BHDS

incorrectly completed three of its five submissions for Energy Performance contracts, which contained significant errors.

The State Comptroller needs accurate energy performance information from BHDS to correctly report obligations for the state. Failure to submit accurate information by the due dates established by the State Comptroller may result in delays or errors in the CAFR.

In advance of next year's CAFR deadlines, we recommend that the State Comptroller work with BHDS's management to ensure that its staff understands how to create and produce accurate Energy Performance information.

Management Plan for Corrective Action for Department of Behavioral Health and Developmental Services

Although three of five submission from our facilities did contain errors, the effect of these errors was not material to the Comprehensive Annual Financial Report (CAFR) of the Commonwealth of Virginia for the fiscal year ended June 30, 2010. In total the errors from these submissions amounted to what would have been an overstatement of \$543,000 to the Commonwealth's installment purchase liability of over \$215 million. This is not a material difference.

We do accept the spirit of the recommendation and will work to improve the process as part of the fiscal year 2011 year end close and financial reporting cycle.

Responsible Party: Ken Gunn, Director, Budget and Financial Reporting

Estimated Completion Date: July 1, 2011

DATA PROCESSING CONTROLS

Information Security Programs

10-04 Improve Information Systems Security Program

Applicable to: State Board of Elections

Elections has made some progress on its information security program since our last audit. However, there are key components that management must complete to ensure compliance with the Commonwealth's information security standards.

While Elections approved their Information Technology Security Policies, they have not performed a Business Impact Analysis (BIA) or a Risk Assessment (RA). A first step in evaluating information security risks to an organization is completing a business impact analysis to determine what systems are sensitive or mission critical, and require additional risk assessments to ensure establishing, documenting, and communicating proper mitigating controls within the organization.

Elections is currently working with the Department of Accounts to complete a Business Impact Analysis and Risk Assessment. They plan to have both completed by April 2011.

Elections needs to complete a BIA and RA to ensure that they have identified and properly mitigated information security risks. Once the analysis and assessments are completed, SBE needs to address the results and implement them into their information security policies and procedures.

Management Plan for Corrective Action for State Board of Elections

SBE staff is currently working on completing the Business Impact Analysis and Risk Assessment to evaluate our information security risks. Once completed, SBE will work to address the results and implement the required changes into its information security policies and procedures.

Responsible Party: Mathew Davis, Information Services Manager

Estimated Completion Date: April 30, 2011

10-05 Enhance Information System Security Program

Applicable to: Department of Motor Vehicles

The Department of Motor Vehicles (Motor Vehicles) has not adequately implemented their information system security policies, including disaster recovery activities, security awareness training, and logical access controls to sensitive data. In some cases these weaknesses also reflect instances of non-compliance with Commonwealth IT security standards.

Since our recommendations include descriptions of security mechanisms, which are exempt from public disclosure by the Code of Virginia, management received a separate document containing a detailed description of our recommendation. The following is a public summary.

- **Information Security Program.** Motor Vehicles' security policies, lack consistency across the organization and can vary by section or system. These inconsistencies can result in conflicting guidance to staff and impairs implementation and enforcement of a specific policy or procedure. We also noted that in one instance a policy has remained unapproved by management for over one year.

We recommend that Motor Vehicles, to the extent possible, eliminate any redundant or conflicting security program policies across its organization. Further, as Motor Vehicles makes changes to its IT environment and the Commonwealth makes updates to its security standards, there be an ongoing assessment process to updates these documents. Finally, Motor Vehicles should ensure that management promptly and formally approves these policies to ensure their enforceability.

- **Logical Access.** Motor Vehicles does not follow their established procedures for granting access to their systems. Further, certain aspects of their process are not in compliance with the Commonwealth's security standards.

We recommend that Motor Vehicles review their logical access procedures, ensuring their compliance with Commonwealth security standards; formally approve those procedures; and ensure staff execute the process in accordance with the approved procedures.

- **Security Awareness Training.** Motor Vehicles does not actively monitor that all staff and contractors receive annual security awareness training and ensure that their training records track this training. Further, Motor Vehicles does not have role based IT security training program for employees and contractors who design, manage, administer, and operate IT systems and applications. The Commonwealth's security standard requires that all employees and contractors undergo annual IT Security Awareness Training to provide them with guidance on how to best protect sensitive data.

We recommend that Motor Vehicles ensure that the Information Security Officer actively monitors all staff and contractors receive annual security awareness training. We further recommend Motor Vehicles develop and implement role-based Security Awareness and Training program that gives specialized training to agency resources responsible for key areas of the information security program including, such as those individuals, who have responsibility for the COOP and Disaster Recovery teams, Incident Response teams, and application design and maintenance teams.

- Disaster Recovery and Contingency Planning. Motor Vehicles' Disaster Recovery and Contingency Planning documents do not adequately address the responses or responsibilities required for one of its mission critical systems. A third party service provider created the documentation provided to the auditor and this documentation does not address the Commonwealth's standards for disaster recovery. Without well documented plans, recovery efforts may not meet business needs, thus negatively impacting the ability to carry out their mission, as well as citizens' confidence in their operations.

We recommend that Motor Vehicles use their recently updated Business Impact Analysis and Risk Assessments to drive a review, assessment, and update to their entire Disaster Recovery and Continuity of Operations Plan.

Management Plan for Corrective Action for Department of Motor Vehicles

- *DMV will review all IT security policies and procedures comprising DMV's IT Security Program in order to remove/reconcile all redundancies and conflicts.*
- *DMV will consolidate and revise all IT security policies to be incorporated into one IT Security Policy. DMV will consolidate and revise all IT security procedures that will then be referenced in the new IT Security Policy and maintained in a separate IT Security Procedures Manual.*
- *The new DMV IT Security Policy will include a requirement for all changes to the DMV IT Security Policy to be given to Management for review and approval within thirty days of their development.*
- *The new DMV IT Security Policy will include a requirement for an annual review and assessment of the DMV IT Security Policy in light of new requirements or changes in internal/external requirements. The annual review and assessment will take place between July 1 and July 31 of each year. The new DMV IT Security Policy will also include a requirement for the DMV IT Security Director (ISO) to be aware of Commonwealth changes through active participation in Commonwealth IT security groups, etc., including the Information Security Officers Advisory Group.*
- *DMV will review all logical access policies and procedures in order to ensure their compliance with Commonwealth security policies and standards. The procedures will address the process for ensuring staff execution of the policies and procedures.*
- *The new DMV IT Security Policy will include updated requirements for logical access. DMV will revise the procedures for granting logical access that will then be referenced in the new IT Security Policy and maintained in a separate IT Security Procedures Manual.*
- *DMV will develop a process for actively monitoring that all staff and contractors receive annual security awareness training and ensure that their training records track this training.*

- *DMV will develop and implement role-based security awareness and training for agency resources responsible for key areas of the information security program.*
- *DMV will use the newly completed BIA and RA to review, assess, and update their entire Disaster Recovery and Continuity of Operations Plan.*

Due to budget constraints and the complexities of DMV's identified twenty-two sensitive IT systems, DMV will take a "phased approach" to the remediation the IT portion of this weakness.

IT Phase 1:

Utilizing the newly completed BIA and RA, DMV will develop a prioritized list of sensitive systems in terms of business criticality. Based on this list, DMV will develop an implementation plan for COOP/DR review, assessment, and updating for each sensitive system.

IT Phase 2:

DMV will review, assess, and update the COOP/DR for each of the sensitive systems.

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

Estimated Completion Date: December 31, 2011

10-06 Improve Information Systems Security Program

Applicable to: State Lottery Department

The Lottery's incident response plan lacks sufficient detail regarding the specific actions its information technology (IT) staff should follow when responding to common information security events. Once a security event is suspected, IT staff can refer to an incident response plan that details the specific actions to be taken to determine the potential impact of the event, notify the appropriate parties, contain or eradicate the event, analyze the actual impact, and restore normal operations. While it is impossible to plan for every potential security event, Lottery can plan for the most commonly occurring events, which will help minimize damage to data and forensic evidence through a prompt and careful response.

We recommend that Lottery improve documentation and provide training for its incident response plan to include specific processes staff should follow when responding to common security events. Implementing this recommendation will improve Lottery's controls surrounding IT security and ensure compliance with the Commonwealth's Information Security Standard which requires agencies to maintain a documented and implemented incident response plan.

Management Plan for Corrective Action for the State Lottery Department

The security and integrity of the Lottery's information systems has been critical to our operations since inception in 1988. We believe our consistently reliable and secure operations are reflective of our commitment to information systems security. We also acknowledge and understand that the landscape of best practices and risks continue to evolve even more quickly in today's technological world, and we must continue to review and improve upon our practices and documented programs.

The Lottery's Incident Response Plan was revised extensively in 2009. In accordance with the Commonwealth's Information Security Standard, our current plan contains an Incident Handling Procedures appendix, which outlines detection, analysis, notification, containment/eradication, and

restoration actions that applicable staff should take, based on incident severity and impact. While the Lottery believes that these procedures offer sufficient guidance for our experiences and tenured staff, we do agree that the procedures could be more detailed. As such, the Lottery will enhance the documented procedures by including more specificity regarding the most commonly occurring incidents. The more detailed procedures will be documented by December 31, 2010. In addition, Incident Response Plan training for the Computer Incident Response Team members and other applicable IT staff will occur by December 31, 2010.

Again, Lottery management reiterates its commitment to ensuring our Information Systems Security Program remains effective. Prioritization and allocation of resources for this initiative will continue to occur based on areas of greatest risk and business necessity.

Responsible Party: Paula I. Otto, Executive Director

Estimated Completion Date: December 31, 2010

10-07 Improve Information System Security Program

Applicable to: Department of Rehabilitative Services

Our review found that Rehabilitative Services could not provide a current Business Impact Analysis, Risk Assessment, or Disaster Recovery Plan. The lack of adequate risk management and contingency plans results in the agency being unable to identify, analyze, prioritize, and mitigate risks that could compromise sensitive systems and data. Without IT contingency planning, Rehabilitative Services may be unable to take the immediate steps necessary to continue operations and execute recovery and restoration for IT systems in the event those systems become unavailable.

The risk management and contingency plans serve as the foundation to developing a comprehensive Information Security Program. If these plans are inadequately completed, it is difficult for Rehabilitative Services to develop a security program that contains adequate controls.

We also found the Information Security Officer does not perform all of the reviews required by the COV SEC 501 standard, stated in section 2.2.5. The Security Officer did not complete a number of the required compliance reviews on significant IT program areas during the audit period.

Security Officer Reviews are essential in determining what areas of the IT Security Program need improvements. Without periodic reviews, the security program becomes obsolete, since the Security Officer is not monitoring whether existing security controls address new and evolving risks to systems since the last review. Further, Rehabilitative Services' internal auditors identified a number of these deficiencies during the audit period; however the Security Officer did not implement many of the corrective actions.

We recommend the Security Officer prioritize the completion of risk management and contingency plans that reflect the requirements of the COV SEC 501 standard. Risk Management plans should include a Business Impact Analysis, an IT System and Data Sensitivity Classification, a Sensitive IT System Inventory and Definitions, and a Risk Assessment. Contingency Planning should include the Continuity of Operations Plan and Disaster Recovery plan which define a manual work-around for agency operations and recovery steps to restore systems in the event they go down.

We also recommend the Security Officer perform required security reviews, document the results, and retain evidence of those reviews for future reference. Further, when internal auditors inform the Security Officer of security vulnerabilities and noncompliance issues, the Security Officer should make every attempt to meet the deadlines set for remediation in their corrective action plan. While we understand that

Rehabilitative Services is negotiating the scope of infrastructure security services provided by the state's IT Partnership, it is paramount that DRS assess the criticality of their business processes and supporting applications so that management obtains the appropriate level of security for their operations.

Management Plan for Corrective Action for Department of Rehabilitative Services

The department concurs with this finding we are currently completing Business Impact Analysis and IT system Data Sensitivity Classification for each Division of the Disability Service Agencies. Our Risk Management plans will include a Business Impact Analysis, an IT System and Data Sensitivity Classification, a Sensitivity IT System Inventory and Definition, and a Risk Assessment. Contingency Planning documents will include the Continuity of Operations Plan and Disaster Recovery plan. We have documented and tested the manual processes necessary to recover our in-house fiscal system. Employees were notified in the BIA training and previously in the COOP training, that manual procedures must be documented and available in cases of emergencies and when systems are down. DRS is in the process of hiring staff to assist the ISO in performing compliance reviews, documentation of results and improved response to remediation of corrective actions.

Responsible Party: John Payne, Information Security Officer

Estimated Completion Date: June 30, 2011

10-08 Improve IT Security Program

Applicable to: Virginia Port Authority

The Virginia Port Authority (Authority) has an information security program; however, it is not up to date and does not focus on a specific information security industry best practice. Without documenting and implementing a specific industry best practice and keeping it current, the Authority's Board of Commissioners (Board) significantly increases the risk that someone could either compromise or change data without authorization.

There are two predominant industry best practices that enterprises follow around the world. The first is the International Organization for Standardization's ISO27002, and the second is the COBIT Framework for IT Governance and Control by ISACA. In addition, the Commonwealth has its own set of information security standards, SEC501. We recommend that the Board select and implement one of these standards to decrease the risks mentioned above. The Authority also needs a comprehensive security program to communicate the Board's security expectations to its IT Infrastructure provider, the Virginia International Terminals (VIT). The Board should also require that VIT implement and follow an industry best practice to meet the Authority's security expectations. The Authority can verify these expectations by obtaining an independent security audit of VIT's security program and controls.

Management Plan for Corrective Action for Virginia Port Authority

The Virginia Port Authority has a comprehensive set of information security policies and procedures that include 1) an Information Systems Security Policies and Procedures manual (ISSP), 2) a Continuity of Operations Plan (COOP), including IT COOP, 3) a Disaster Recover (DR) Plan, and 4) a formal Risk Assessment. The ISSP manual was last updated effective July 1, 2009. The COOP, including the IT COOP, was last updated May 31, 2010. The DR plan and formal Risk Assessment was last updated in April 2009. In addition to the formal policy manual updates, Authority staff have been provided with additional security policies throughout the year, including an August 2009 implementation and update to the Authority's password policies. We consider our IT policies and procedures to be substantially current.

The Virginia Port Authority is exempt from all aspects of the Virginia Information Technology Agency (VITA) per Chapter 874 Item 434 B of the 2010 Acts of Assembly. (“The provision of Title 2.2 Chapter 20.1 of the Code of Virginia [establishing VITA and its powers] shall not apply to the Virginia Port Authority.” VITA is the agency that establishes the information security policies and standards for the Commonwealth. As the exemption from VITA in the Act encompasses all aspects of VITA, including their powers to set policy, standards, and procedures, the Authority is exempt from VITA mandates.

When the Authority established its information security policies and procedures in 2007, it did so with the assistance of a 3rd party, and by using as a guide the Commonwealth of Virginia (COV) section 501 standards in existence at that time. Since 2007, the Authority’s policies and procedures have been updated and implemented with the COV section 501 standard as a guide, but not as a mandate. (A perfect example of that is the August 2009 update of Authority password policies from 6 characters to 8, in accordance with the August 2009 update of the COV standard, and the requirement to update the password every 90 days rather than the COV requirement of every 42 days.) The other industry best practices noted above have not been reviewed in conjunction with the Authority’s established policies. However, it should be noted that those “best practices” are not worldwide mandates but rather a guide to best practices. The Authority will consider using one or more of those standards as a guide in its next formal review and update of its IT policies and procedures.

In 2007, the Authority outsourced its IT responsibilities to VIT. A contract was written outlining, among other things, the performance requirements of VIT. That contract was later enhanced in 2009 to require VIT to adhere to more specific performance requirements. During fiscal year 2010, as a good business practice (and at the request of the APA), the Authority had VIT contract with a 3rd party to conduct penetration testing for all VPA servers, networks, and systems running on VIT hardware/software. The penetration testing covered router security, firewall security, VPN security, and server security. Comments and recommendation from the 100+ page 3rd party report were reviewed and discussed with VIT and certain measures implemented by VIT to improve security. (It should be noted that the report noted no major unmitigated security risks or violations by VIT.) The Authority does concur that it needs to gain further assurance from VIT of its adoption and compliance with industry best practices and will work with VIT management to implement a plan to gain such assurance.

Responsible Party: Rodney Oliver, Deputy Executive Director, CFO, and ISO

Estimated Completion Date: June 30, 2011

10-09 Improve Information Security Program

Applicable to: Department of Health

Although Health had developed a supplement to the state’s information security standards, this supplement did not include agency-wide expectations regarding risk management and contingency planning. Without these expectations, the Chief Information Officer (CIO) and Information Systems Security Officer (ISO) could not hold individual divisions responsible for identifying risks and developing appropriate controls to mitigate those risks.

Health delegated the creation of its Information Security Policies and Standards, which are the responsibility of the Health Commissioner, to its CIO and ISO. The CIO and ISO are responsible for communicating these policies and standards to Health’s individual divisions.

We found that different divisions within Health used their own interpretation of the Commonwealth's Security Standard when developing risk management and contingency plans for Health's systems. The lack of agency-wide risk management and contingency planning expectations resulted in divisions producing inconsistent plans; and some plans did not include all requirements of the Commonwealth's Security Standard.

Best practices suggest and security standards require that management develop an entity-wide Information Security Program to communicate expectations. While Health has an Information Security Program, we found that it did not cover all required elements of the standard, which caused some risks to go unaddressed.

We recommend that Health further develop its agency-wide expectations for developing risk management and contingency plans. The agency should do this by revising its Information Security Program to include all procedures and processes needed to meet the minimum requirements of the Commonwealth Security Standard. Finally, Health's management should use the agency-wide expectations to evaluate the actions of its divisions to ensure they are effectively identifying and mitigating Health's risks.

Management Plan for Corrective Action for Department of Health

Health concurs with this finding and will comply with its recommendations. Health agrees to revise its Information Security Program to meet the requirements of the Commonwealth Security Standard by:

- 1. Creating an agency wide standard for the development of divisional risk management and contingency plans. Note: Risk management and contingency plans documents will be created using templates supplied by the Virginia Department of Emergency Management (VDEM) and the Virginia Department of Accounts (DOA).*
- 2. Evaluating divisional risk management and contingency plans against that standard to ensure that they identify and develop the appropriate controls to mitigate Health's risks.*
- 3. Update the agency's Information Technology Resource Management Policy and Procedures (ITRM) so that they contain the Commonwealth Security Standard SEC 501-01 with agency specific interpretations, clarifications and extensions including risk assessments, business Impact analysis, disaster recovery plans and COOPs .*

Responsible Parties: Tim Dunk, ISO and Debbie Secor, CIO

Estimated Completion Date: June 30, 2011

10-10 Improve and Comply with Information Security Program

Applicable to: Department of Social Services

In our prior year audit, we identified certain weaknesses in Social Services' information security program. Social Services' has improved most of the weaknesses. However, Social Services has not addressed three out of the four recommendations relating to database management.

During our review of one of Social Services' database systems that contain mission critical and confidential data, we found that Social Services still needs to improve the following security requirements.

- Password Management
- Account Management
- Activity Auditing and Monitoring

These controls contain descriptions of Social Services' security mechanisms. Therefore, we have communicated the details of these findings to management in a separate confidential document that is Freedom of Information Act Exempt under Section 2.2-3705.2 of the Code of Virginia.

We recommend that Social Services dedicate the necessary resources to develop policies and procedures that set forth management's expectations in securing information in its databases. In addition, management needs to provide training to its staff responsible for implementing these policies and procedures to ensure consistent implementation.

Management Plan for Corrective Action for Department of Social Services

The Department of Social Services has commenced actions to address this issue. Each database administrator has been assigned an individual account with independent passwords that comply with Commonwealth standards for complexity. System auditing has been activated to comply with Oracle best practices. We will be unable to finalize actions necessary to address this management point until the operating system software is upgraded to the latest release. All remaining actions will be completed as indicated below.

Responsible Party: Matt Teasdale, CISO

Estimated Completion Date: March 31, 2011

10-11 Improve Information Technology Policies and Procedures

Applicable to: Department of Alcoholic Beverage Control

The Department's information security program continues to lack consistency across all sensitive systems. As noted last year, the Department has documented policies and procedures for security over its critical data in accordance with the Commonwealth's Information Security Standard; however, the Department has not made it clear that some of these policies and procedures only apply to certain systems.

Communicating a consistent information security program is essential to ensuring that users of the systems understand their responsibility in protecting sensitive data, no matter the system. When security requirements and expectations differ greatly among the systems, the Department risks inconsistent application and enforcement of those requirements. There are some instances, such as with systems that process credit card information, where more stringent security requirements are necessary. Additionally, any systems that are not segregated from those that process credit card data must also comply with more stringent security requirements.

We recommend that the Department streamline its security policies and procedures so that they clearly delineate the policies and procedures that apply to all systems from those security policies and procedures that only apply to specific systems. We also recommend that the Department ensure these policies apply to all systems that both directly process credit card information as well as other systems that access credit card information indirectly.

Management Plan for Corrective Action for Department of Alcoholic Beverage Control

A draft has been completed, and a thorough review of security policies is forthcoming. The result of this review will be an all-encompassing security program and risk assessment of all IT systems within ABC.

Responsible Party: Stephen Fox, Information Technology Director

Estimated Completion Date: May 31, 2011

Disaster Recovery and Continuity of Operations Plans

10-12 Improve Contingency and Disaster Recovery Plan Compliance

Applicable to: Department of Transportation

The Department of Transportation (Transportation) does not consistently link essential business functions across its risk management and contingency documents. Additionally, Transportation does not have a disaster recovery plan that fully addresses the Virginia Department of Emergency Management guidelines or the Commonwealth's security standard. These risks may impair Transportation's ability to restore business operations to a normal state in a timely manner in the event of a disaster.

While Transportation has a comprehensive list of essential business functions as well as sub-functions in the contingency plans of each of its divisions, which are reviewed and updated annually, Transportation does not base these functions on their business impact analysis. This disconnect appears to be the result of Transportation hiring a vendor to complete their business impact analysis and a reluctance on the part of Transportation to modify this document once accepted. Rather, when Transportation identifies the need for a change those changes occur outside of the business impact analysis.

To ensure that all essential business functions are considered throughout the contingency plans, the Emergency Management guidelines recommend, and the security standards require, that agencies create their contingency plans based on the information within the business impact analysis, building up from this document. This approach prevents a departmental approach to evaluating risk in an agency, and encourages evaluating and prioritizing risks on an agency-wide basis.

Further, we found several instances where the master recovery document contains placeholders instead of specific recovery procedures. These recovery procedures should describe IT activities, processes, procedures, and resources required to restore essential business functions.

We recommend that Transportation ensure the business impact analysis currently being developed identifies all business functions across all divisions. After completion, Transportation should incorporate the essential business functions defined in the business impact analysis into the continuity of operations plan. Transportation should also reconsider the appropriateness of treating the business impact analysis as a static document given the requirements of the Emergency Management guidelines and the Commonwealth's security standard.

Transportation should also update its disaster recovery plan to include the proper processes and procedures that will allow essential IT system recovery in case of a disaster. As Transportation relies on VITA to provide as well as perform the majority of these restoration procedures and only retains responsibility for the final few steps that ensure system data was properly loaded, Transportation should ensure that their disaster recovery plan acknowledges the resources and responsibilities that fall within VITA.

Management Plan for Corrective Action for Department of Transportation

V DOT's Operations and Security Division is currently in the process of updating the Agency's Business Impact Analysis (BIA). This effort will identify all business functions across all V DOT divisions and those functions that are essential to the continued operation of the Agency. Upon completion of the BIA by June 30, 2011, the agency's Continuity of Operations (COOP) Plan will be updated to reflect this list of essential business functions, as per generally accepted best practices in support of emergency management guidelines and security standards. On an ongoing basis, V DOT's Operations and Security Division and Information Technology Division will coordinate updates to the agency's BIA. As V DOT annually updates its COOP, it will continue to incorporate any relevant changes related to V DOT's essential business functions.

Regarding the Department's disaster recovery plan, V DOT will create a disaster recovery plan that acknowledges the resources and responsibilities that fall within VITA as well as the procedures necessary for the recovery of essential IT systems in case of a disaster. This update will be completed by the Information Technology Division by June 30, 2011.

Responsible Parties: Perry Cogburn, Director of Emergency Operations Center and Murali Rao, Information Technology Division Administrator

Estimated Completion Date: June 30, 2011

10-13 Continue Improving IT Continuity of Operations and Disaster Recovery Plans – Follow-up

Applicable to: Department of Behavioral Health and Developmental Services (BHDS)

In the prior year, we recommended that BHDS dedicate the necessary resources to ensure that their facilities develop plans for continuing operations and recovering IT systems that meet the Commonwealth's IT standard. Additionally, we recommended that Facility Security Officers and Central Office's ISO ensure that facilities are complying with IT standards for Continuity of Operations and Disaster Recovery plans.

BHDS concurred with our recommendations and has made progress in updating contingency plans to meet the Commonwealth's IT standard across its 16 facilities. However, due to the timing of last year's audit recommendations, the number of facilities, and the ISO not gaining authority over Facility Security Officers until May 2010, BHDS is still in the process of updating the plans across its 16 facilities. Since May 2010, the ISO has been making site visits to review facility contingency plans to ensure compliance.

We recommend that BHDS continue to update plans to meet the Commonwealth's IT Standard for its facilities, which management anticipates completing by February 28, 2011. Once developed, these plans should be tested and updated at least annually, as required by the Commonwealth's IT standard.

Management Plan for Corrective Action for Department of Behavioral Health and Developmental Services

DBHDS concurs and the process is ongoing.

Responsible Party: John Willinger, Information Technology Security Officer

Estimated Completion Date: February 28, 2011

System Access

10-14 Improve System Access Management

Applicable to: Department of Taxation

Taxation has not implemented sufficient controls and processes to address weaknesses in system access management that we identified during the prior year's audit. In the prior year, we found processes that resulted in inefficient access management and inappropriate user privileges.

To address the prior year's issues, Taxation planned to develop an automated system to improve the accuracy and efficiency of its system access management; however, Taxation is still in the process of deciding what product to use, and therefore, has not made adequate progress toward resolving this issue.

Without adequate controls for system access management, Taxation does not comply with the Commonwealth's Security Standard 501, and Taxation employees could have unnecessary access to sensitive and high-risk applications. We recommend that Taxation develop and implement efficient controls to reduce the risk of improper access to systems. Taxation should ensure that, at a minimum, these controls meet the Commonwealth's Security Standard.

Management Plan for Corrective Action for the Department of Taxation

We agree that TAX should take action to improve system access management. As of the date of this response, TAX has selected the product to address this issue. The development plan for this application reflects a completion date of July 31, 2011.

Responsible Party: Sharon Kitchens, Chief Information Officer

Estimated Completion Date: July 31, 2011

10-15 Strengthen Controls Over System Access

Applicable to: Virginia Employment Commission

The Employment Commission should continue to strengthen procedures for granting and monitoring access to the Virginia Automated Benefit System (VABS) and the Virginia Automated Tax System (VATS). We identified this issue in our prior report and since then the Employment Commission has implemented a new Access Control Verification system to help managers review and monitor system access; however, the following issues remain:

- The Employment Commission does not have written procedures to document who has the authorization to grant access or the process required for granting access.
- The Automated System Access Request (ASAR) form documents system access requests, but it does not clearly identify which level of access users receive. The form is outdated and does not reflect the current operating environment.
- According to their policy, the Employment Commission conducts a semi-annual management review of VATS and VABS access. They conducted their first review using the new system in May 2010; however, there is no way to tell if managers completed their review timely. In addition, as of June 1, 2010, there were 35 managers who had not completed their review.

VATS and VABS both contain sensitive information; therefore it is critical that only authorized Employment Commission staff have access to these systems. We recommend the Employment Commission update, implement, and follow policies and procedures over granting and monitoring system access to VATS and VABS. This should include a review of the ASAR form to ensure it is up to date and reflects the current operating environment.

Management Plan for Corrective Action for the Virginia Employment Commission

A policy will be developed documenting who is authorized to grant access in VATS and VABS and the process that will be followed for requesting and receiving access. The ASAR form is being updated and will be re-issued. The Access Control Verification system will be reset and reactivated for semi-annual management review. Managers will be notified of the deadline for updating the system and those not completing the review timely will be reported to their management for corrective action.

Responsible Parties: Linda Belflower, IT Director and Shelby Robinson, Assistant Commissioner

Estimated Completion Date: March 31, 2011

10-16 Improve System Application Controls

Applicable to: Department of Rehabilitative Services

Rehabilitative Services should strengthen procedures for monitoring access to the Commonwealth Integrated Payroll/Personnel System (CIPPS), and Multi-Agency Accounting System (MAAS). CIPPS supports the processing of all payroll transactions, and MAAS is Rehabilitative Services' internal accounting system which interfaces with the Commonwealth's Accounting and Reporting System (CARS). Access control is vital to ensure the integrity of payroll and accounting transactions submitted in the identified systems above.

We identified the following issues related to system access.

- Rehabilitative Services does not have a formal procedure for documenting who is responsible for monitoring and controlling access to these applications.
- Our test of 45 CIPPS users found two individuals with access that no longer need it to perform their job functions, and two individuals with CIPPS access who terminated employment more than 18 months ago.
- Our test of 25 Multi-Agency Accounting System users found 11 users have not logged into the application in over a year, leading the auditor to believe their access may not be necessary.

We recommend Rehabilitative Services develop and implement policies addressing all aspects of system access including granting, removing, and ongoing monitoring of access. These policies should include who has authorization to grant access, the process for granting and removing access, how often management should complete system access reviews, including CIPPS and MAAS, and the persons responsible for the review.

Management Plan for Corrective Action for Department of Rehabilitative Services

The department concurs with this finding therefore we will establish policies addressing, granting and removing access to CIPPS and MAAS to strengthen systems access. We utilize the information

technology listing of separated employees to remove system access for separated employees. The instances of employees not being removed after separation were due to the staff person responsible for system security being reassigned to other duties. Additionally, we use the semi-annual CIPPS Access/Security listing to confirm system access for fiscal staff. The listing is then forwarded to Human Resources to confirm system access for leave coordinators.

Responsible Party: John Thaniel, Chief Financial Officer

Estimated Completion Date: June 30, 2011

10-17 Promptly Remove Terminated Employees from Critical Systems

Applicable to: Department of Behavioral Health and Developmental Services (BHDS)

BHDS did not promptly remove access to critical systems for six percent of the terminated employees we tested. We found eight employees that retained their access from 49 to 369 days after their termination from BHDS. Allowing terminated employees to retain their access opens the door for disgruntled employees to jeopardize the confidentiality, integrity, and availability of BHDS' critical information.

The Commonwealth Security Standards SEC 501 Section 5.2.2.23/24 requires the prompt removal of access when employees leave the agency. We recommend that the facilities review their processes for deleting access to ensure that individuals responsible for deleting access do so promptly after an employee's termination.

Management Plan for Corrective Action for Department of Behavioral Health and Developmental Services

This issue relates to access to our AVATAR system. The Central Office AVATAR Coordinator must be informed by the Facility AVATAR Coordinator when access is to be terminated. In the case of the six individuals not terminated timely proper notification did not occur.

DBHDS concurs that facilities need to review their processes for deleting access, specifically with regard to informing Central Office Information Technology Services of terminated employees who no longer need access to AVATAR.

Responsible Parties: Facility AVATAR Coordinators and John, Willinger, Information Technology Security Officer

Estimated Completion Date: July 1, 2011

10-18 Continue Improving System Access

Applicable to: Department of Social Services

Social Services made improvements for the specific access management issues we identified in the prior year; however, there are still opportunities for Social Services to follow best practices across all of its systems. During our review of access management, we noted several areas in need of improvement.

Access Authorization

Management has not developed a method of approving system access that provides sufficient evidence that managers considered an employee's level of access within the system. We noted authorization forms that were generic and did not allow the supervisor to know specifically what they were authorizing. The forms either only listed the system, without indicating the level of access, or the level of access indicated on the forms did not reflect the actual capabilities within the system. Additionally, we found long-term employees where management could not locate evidence of authorization of access.

Management plans to move towards an email only process for granting access. Management should develop a standard method for requesting system access for all critical systems that adequately indicates an employee's level of access within the system. The Chief Information Security Officer should then evaluate the access request relative to the employee's responsibilities before granting access. Additionally, the Chief Information Security Officer should ensure that for all employees, even long-term employees, Social Services has evidence that their access is authorized.

Access Monitoring

After Social Services performed a review of employee access to one of its systems, we found terminated employees who still had access to that system and went undiscovered by Social Services. We also noted instances of Social Services not regularly reviewing system access.

Additionally, Social Services has not turned on the auditing feature for its accounting system. Social Services has several IT employees with super user capabilities including the ability to alter their own access levels and create new users. By not having the auditing feature turned on there are no logs to track these users' activity.

The Chief Information Security Officer should develop a schedule for conducting access reviews to ensure terminated employees do not have access and that no user has inappropriate or unauthorized access. Management should communicate the responsibilities of such a review to the different groups within Social Services. Additionally, management should turn on the auditing feature for the accounting system and designate an individual without access to modify the logs the responsibility to review the logs on a routine basis.

Access Education

Social Services has not documented what the different levels of access allow the user to do or see within the system. We found no documentation for the levels of access within the local reimbursement system and only partial documentation for the eligibility system. In addition when speaking with the individuals that grant access to these two systems, we found they were not able to explain what capabilities the levels of access have. This means that individuals could be granting access without fully understanding the capabilities they are giving the user.

Subsequent to our review, management has created documentation for the local reimbursement system. The Chief Information Officer should document the system capabilities for all levels of access for Social Services' critical systems and ensure that individuals granting access understand what capabilities they are granting to users.

Management Plan for Corrective Action for Department of Social Services

The Department of Social Services will take steps to improve systems' access forms, complete annual reviews of systems access, and educate supervisors on levels of access being approved/granted. The newly hired Chief Information Security Officer has started annual reviews of access provided to

Department employees as well as updating systems' access forms. We anticipate completion of these actions late in 2011 due to the number of sensitive systems to be addressed and the resources available to complete the reviews.

Responsible Party: Matt Teasdale, Chief Information Security Officer

Estimated Completion Date: December 31, 2011

10-19 Improve Systems Access Processes and Monitoring

Applicable to: Department of Alcoholic Beverage Control

In our prior audit, we found the Department of Alcoholic Beverage Control (Department) does not perform system access security reviews in compliance with its information security program. The Department has made limited progress addressing this recommendation; however, based on our review of access, we believe the Department should make system access security reviews a priority.

The Department does not maintain adequate documentation for many of its systems on what roles allow users to access what data or perform what functions within their systems. Many of the Department's system are several years old and the capabilities of the system to identify roles have become dated, due to organizational changes and the implementation of other systems.

Not having this documented could lead to users having access to systems that they do not need or users receiving excessive access. Additionally, multiple users share administrative accounts that grant access to the entire system. Sharing accounts removes accountability for employees' actions, as it is virtually impossible to determine what actions a specific employee has taken while they are using a shared administrative account.

The Department risks allowing inappropriate access to sensitive data without adequate reviews and access role configurations documented. The approvals should be performed by individuals with the appropriate technical knowledge, such as the Information Security Officer (ISO). In addition, the Department risks undetected, unauthorized access or changes to systems and data due to the shared administrator accounts and the undocumented roles to the various systems within the Department.

The ISO should develop and implement a method to review users' access across all systems. The ISO should also work with system owners to fully document their access roles within the systems. The Department should also eliminate the sharing of administrator accounts and all users needing administrator access should have their own account. Lastly, the Department may need to dedicate resources to allow the ISO to ensure compliance with its information security program.

Management Plan for Corrective Action for Department of Alcoholic Beverage Control

All Information Security policies and procedures will be reviewed for completeness and updated to meet current Commonwealth Security Standards. A thorough system inventory will be completed, data owners assigned, and training will be provided to ensure access roles are reviewed. A process will be implemented to ensure that access reviews occur regularly.

The agency has completed and approved an Information Security Roadmap which details resources needed over the next 2 to 5 years. One security technician has been hired and is now working for the agency. A third-party Information Security consulting company has been engaged to assist with policy compliance and Roadmap implementation.

Responsible Party: Stephen Fox, Information Technology Director

Estimated Completion Date: September 30, 2011

Other Data Processing Issues

10-20 Improve Database Administrator Access Oversight

Applicable to: Department of Taxation

Taxation has not implemented controls and processes to address certain weaknesses in security over databases we identified during the prior year's audit. Taxation does not provide adequate oversight for its database administration user accounts to address the risk of unauthorized disclosure of taxpayer information. Database administrator accounts have the highest level of privileges in a database. Without adequate oversight over high-privileged administration accounts, Taxation cannot determine accountability for the adding, deleting, or changing of data in the systems that Taxation has classified as containing confidential or mission critical data.

We have communicated the details of this issue separately from this report because they contain the descriptions of a security system. Such information is exempt from public disclosure by the Freedom of Information Act. This recommendation is precautionary and our work did not include a review to determine if the lack of oversight resulted in a compromise of confidential taxpayer data.

We recommend that Taxation improve database administrator user account oversight. Improving oversight for these accounts will allow Taxation to reduce the risk of unauthorized access and improve accountability.

Management Plan for Corrective Action for Department of Taxation

We agree that TAX should improve the oversight of Database Administrators. TAX has made progress addressing this previously reported finding, but we need to take the appropriate action to completely address this issue. TAX will complete the necessary changes by February 28, 2011.

Responsible Party: Sharon Kitchens, Chief Information Officer

Estimated Completion Date: February 28, 2011

10-21 Improve Database Management

Applicable to: Virginia Polytechnic Institute and State University

The University should improve its protection of the databases storing critical and confidential data. Our audit of the Oracle databases supporting the administrative systems noted no password and logging controls over the database administrators responsible for managing Oracle, and the need to formalize into written policies and procedures its current database practices.

While the University exercises strong password and logging controls for most of its Oracle users, it does not require the same degree of rigor and control over the personal accounts of its Oracle database administrators. These administrator accounts have significantly more access than typical user accounts, and therefore represent an increased security risk.

To protect the University's critical and confidential data and improve accountability for changes to this data, we recommend the University establish password and logging controls over the administrators personal accounts. Specifically, we recommend the University create personal accounts for all administrators

rather than using shared accounts, enforce password controls consistent with existing password policies, log critical administrator activity, review the logs regularly to search for inadvertent or malicious changes, and prevent administrators from gaining access to the logs so they cannot alter them.

Additionally, our review found several areas where the University should formalize its Oracle database practices into written policies and procedures. Written policies and procedures provide an effective vehicle for management to communicate its expectations and increase the likelihood that employees will understand and comply with those expectations. We recommend that the University develop or improve its written policies and procedures relative to the review of Oracle default settings, change management, and data backup and restoration tests.

Management Plan for Corrective Action for Virginia Polytechnic Institute and State University

Virginia Tech has completed the implementation phase of the standard use improvements to the management of administrator's personal accounts. A personal account has been created for the one secondary database administrator that did not have an account for his use in occasional administration assignments. The Standards of Practice (SOP) documentation for Oracle database administration has been updated with regard to the recommended usage of personal accounts and this practice has been reiterated with all staff.

For password management of the Oracle database administrator personal accounts, Virginia Tech has created an Oracle account profile which has been applied to all Oracle database administrator accounts. This profile enforces password controls that meet and exceed password requirements for Virginia Tech user accounts. The written documentation of the Standards of Practice for the database administration group has been updated to include the use of this Oracle account profile for password management of all administrator personal accounts.

Virginia Tech is researching and evaluating effective methods for logging critical administrator activity, appropriately reviewing logs, and protecting the logs from administrator access. The University has begun testing possible implementations for database logging in order to analyze impacts on performance of production systems, assess what activities should be logged, and evaluate how the resulting logs can be effectively monitored. Database logging and review processes will be defined and implemented to search for potential inadvertent or malicious activities using administrator access.

Virginia Tech is currently reviewing and updating formal, written documentation for Oracle database administration practices. The University will continue to develop or improve its written policies and procedures relative to the areas of review of Oracle default settings, change management, and data backup and restoration tests.

Responsible Party: Debbie Fulton, Associate Vice President for Enterprise Systems

Estimated Completion Date: March 15, 2011

10-22 Improve Information Security Awareness Training

Applicable to: Department of Behavioral Health and Developmental Services (BHDS)

BHDS does not provide information security awareness training to its employees with access to mission critical and confidential data in accordance with its training policy. Based on our last year's recommendation, BHDS developed policies and procedures to consistently provide information security awareness training to its employees at all locations. However, we found that the Central Virginia Training

Center has not provided training to 182 of 1171 (15.5 percent) employees with access to mission critical and confidential information.

While Human Resources track employees' completion of security awareness training, there is not action taken to lock the accounts for those employees that have not completed the training. Requiring security awareness training and retaining employees' acknowledgment of training provides management some assurance that employees understand their responsibilities and allows management to take appropriate action when employees fail to protect BHDS's data and systems.

For those facilities that combine HIPAA and security awareness training together this is also a potential HIPAA violation. The Commissioner has ultimate responsibility for BHDS's security program, and knowing whether employees are receiving or completing training is a requirement of the Commonwealth's Information Technology Security Standard (COV ITRM Standard SEC501-01). We recommend that BHDS dedicate the resources necessary to identify users who are not receiving their security awareness training and lock them out of the system until they have completed the training.

Management Plan for Corrective Action for Department of Behavioral Health and Developmental Services

Procedures and controls to ensure that security awareness training is completed currently exist in our system. At Central Virginia Training Center, however, 182 of 1,171 employees did not either document receipt of or receive security awareness training. DBHDS will make this a performance standard of the Facility Director.

Responsible Party: Dale Woods, CVTC Facility Director

Estimated Completion Date: July 1, 2011

10-23 Manage Infrastructure Security Risk

Applicable to: Department of Behavioral Health and Developmental Services (BHDS)

The Commonwealth has moved the information technology infrastructure supporting BHDS's databases to the IT Infrastructure Partnership. In this environment, the IT Infrastructure Partnership and BHDS clearly share responsibility for the security of BHDS's information technology assets, systems, and information and must provide mutual assurance of this safeguarding.

During Deloitte & Touche's review of Northrop Grumman's Information Systems Infrastructure Services for the Virginia Information Technologies Agency, the review identified certain security risks. These reviews are confidential, but VITA has communicated the results to BHDS.

Although BHDS is not responsible for correcting these findings, they should receive regular status reports from VITA on the progress the IT Partnership correction of the issues. As part of the progress reporting, VITA should provide BHDS with any interim steps they should take if the IT Partnership must delay addressing these issues. We bring this matter to the attention of BHDS, so that they can properly manage their risk and monitor corrective action.

Management Plan for Corrective Action for Department of Behavioral Health and Developmental Services

This issue is completely in the hands of VITA. DBHDS will continue to work with VITA on these issues and will make every effort to receive reports on a routine basis from VITA staff.

Responsible Party: John Willinger, Information Technology Security Officer

Estimated Completion Date: July 1, 2011

10-24 Finalize Responsibilities for Infrastructure Security

Applicable to: Department of Social Services

The Commonwealth has moved the information technology infrastructure supporting Social Services' databases to the IT Infrastructure Partnership. In this environment, the IT Infrastructure Partnership and Social Services clearly share responsibility for the security of Social Services' information technology assets, systems, and information and must provide mutual assurance of this safeguarding.

Since our finding last year, the IT Infrastructure Partnership still has not provided Social Services with a finalized memorandum of understanding and chart outlining the responsibilities of each entity. Without this information, Social Services' management cannot ensure they properly perform their duties and what services the IT Infrastructure Partnership is providing. We bring this matter to the attention of Social Services' management, so that they can properly manage their risk.

Management Plan for Corrective Action for Department of Social Services

The Virginia Information Technology Agency (VITA) is working on providing a final version of the Memorandum of Understanding (MOU) to agencies by April 2011. Any agency specific language would still need to be drafted and negotiated. We know that VDSS will need specific language in the MOU since many of the generic time frames for overall IT Partnership support does not coincide with VDSS timelines.

Responsible Party: Robert Hobbelman, CIO,

Estimated Completion Date: May 31, 2011

10-25 Use Automated Workflow Process

Applicable to: Department of Alcoholic Beverage Control

The Department has the opportunity to improve its operational efficiency by using automated workflow process for the entering and approving of transactions in their general ledger system. Also, the Department could streamline its process for obtaining and reconciling information between systems, which results from not having automated system interfaces.

The manual approval of entries into the general ledger system does not provide the level of internal control as required in an automated process. Review and approval of hardcopy supporting documentation provides no assurance over the accuracy of the system recorded information. This form of approval increases the risk of inaccurate and inappropriate transactions and the risk that employees will circumvent controls.

The Department should either implement automated workflow with adequate segregation of duties in the Performance System or restructure and assign user roles to prevent users from entering and approving their own transactions. Either of these options will provide stronger controls, a more efficient process, and a reduction in paperwork by automating the entire process.

The reconciliations are time consuming, but without an automated transfer of data between systems, they are essential. The ability to change information before transfer can result in misstatements, or accidental modification of data. We recommend that ABC analyze all system feeds to determine where there are opportunities to increase efficiencies automating the transfer of data, thus removing the need for reconciliations.

Management Plan for Corrective Action for Department of Alcoholic Beverage Control

An automated workflow process for entering and approving transactions in the general ledger system has been completed. Development has been completed to streamline the process for obtaining and reconciling information between systems. It is currently in QA testing and is expected to be moved to production soon.

Responsible Party: Stephen Fox, Information Technology Director

Estimated Completion Date: December 15, 2010.

10-26 Improve Database Security Monitoring

Applicable to: Department of Alcoholic Beverage Control

The data owner and database administration staff do not consistently review database audit logs. Logging database activity and reviewing the logs consistently allows data owners to ensure the integrity of data and gives assurance that there are no unauthorized changes. The Department's logging policies and procedures do not specify the types of database activities to track, the frequency of the reviews, and who has responsibility for reviewing logs, or responding to suspicious activity.

The Department should improve its policies and procedures for logging and monitoring to include requirements for logging of high-risk activities, frequent and regular reviews of logs by appropriate individuals, and procedures for documenting and responding to suspicious activity. Detailed and specific policies and procedures are essential to ensuring the Department can communicate and enforce expectations and responsibilities of its staff for the security of critical and sensitive data. When developing a strategy for regular log reviews, the Department should consider risk to Department operations and sensitivity of data in determining how often to perform log reviews.

Management Plan for Corrective Action for Department of Alcoholic Beverage Control

Policies and procedures will be created or modified to reflect this requirement.

Responsible Party: Stephen Fox, Information Technology Director

Estimated Completion Date: September 30, 2011

FEDERAL COMPLIANCE FINDINGS

U.S. DEPARTMENT OF DEFENSE

10-27 Improve Compliance with Eligibility Requirements in Challenge Program

Applicable to: Department of Military Affairs

Federal Program Name and CFDA#: National Guard Civilian Youth Opportunities #12.404

Compliance Requirement: Eligibility – Title 32 CFR § 509

Type of Finding: Internal Control and Noncompliance

Military Affairs needs to improve compliance with federal eligibility requirements for the Challenge Program. We selected a sample of forty students that attended the program in fiscal year 2010 and reviewed their eligibility for the program based on the federal requirements. We found the following.

- Thirty four out of forty (85 percent) students tested did not meet the eligibility requirements set forth in the Youth Master Cooperative Agreement dated October 8, 2009, and CFR Title 32, Section 509 (e). These requirements cite individuals are eligible if they are dropouts from secondary school. Admissions staff admit students who are “at risk” of dropping out of school, but are still enrolled at a secondary school at the time their application is approved. This practice is not in compliance with the federal eligibility requirements.
- There was no documentation to support U.S. citizenship for three of forty (8 percent) students tested.
- There was no documentation to support the pre-screening drug tests for all twenty tested students who attended the Fall 2009 term because staff indicated that they had inadvertently lost the tests. Federal requirements state that program officials must maintain these records for three years.

We recommend Military Affairs strengthen procedures to ensure compliance with the federal requirements over the Challenge Program. Challenge Program management should consult with federal officials to ensure their eligibility practices comply with the federal requirements. Also, staff should retain documentation supporting eligibility determinations. Finally, Challenge Program management needs to adequately review and approve program expenses to ensure they are allowable under the federal requirements.

Management Plan for Corrective Action for the Department of Military Affairs

Due to a misinterpretation of Challenge eligibility requirements, Challenge management allowed ineligible students to apply and be accepted into the program. This will be corrected when students are accepted into future classes. The appropriate Challenge staff will be trained regarding proper documentation requirements and file maintenance periods.

Responsible Party: Challenge Director – COL (RET) Thomas M. Early

Estimated Completion Date: January 31, 2011

10-28 Improve Segregation of Duties over Challenge Accounts

Applicable to: Department of Military Affairs

Federal Program Name and CFDA#: National Guard Civilian Youth Opportunities #12.404

Type of Finding: Internal Control

During the course of our audit, we received an inquiry concerning a situation involving the potential mishandling of public funds by an employee at the Virginia Commonwealth Challenge Program, housed at Camp Pendleton in Virginia Beach. As part of the State Police investigation, we reviewed transactions over a three year period and found approximately \$120,000 in questionable transactions involving a combination of state, federal, and private funds. The loss of funds was the result of a lack of internal controls, supervisory oversight, and a lack of segregation of duties. The Challenge Program employee had complete access to the petty cash account as well as some other private funds with no effective supervisory oversight. As a result, the employee had the opportunity to write checks, make deposits, and control the bank account, until Military Affairs' management reassigned these responsibilities.

Military Affairs' management transferred responsibility for the Challenge Program petty cash account to the Deputy Director of Fiscal Operations in the central office in Blackstone in September 2009. Military Affairs is reviewing the need for this account; however, in the meantime, the Deputy Director has primary responsibility for writing checks from the account while also performing the bank reconciliation. The Director of Fiscal Operations reviews the reconciliation as well as all checks written from the account.

Ideally, management should implement procedures for someone independent of the check preparation and deposit process to reconcile the account. It is our understanding that Military Affairs recently filled a vacant position in the Finance Office which should allow them to reassign responsibilities and better segregate petty cash functions.

Management Plan for Corrective Action for the Department of Military Affairs

DMA has closed the account containing private funds. Two vacant positions in the Finance Office were filled recently and reconciliation of the Petty Cash account can now be handed over to the Reconciliations Senior Accountant as soon as training of the new individual is complete.

Responsible Party: Linda Coleman, Director of Fiscal Operations

Estimated Completion Date: December 31, 2010

10-29 Improve Internal Controls over Payroll Procedures and Recordkeeping

Applicable to: Department of Military Affairs

Federal Program Name and CFDA#: National Guard Military (O&M) Projects #12.401

Type of Finding: Internal Control

Military Affairs could not provide adequate documentation to support certain payroll transactions and did not comply with state requirements for wage employees working over 1,500 hours. We analyzed payroll information for fiscal years 2008 and 2009 and found the following.

Military Affairs could not provide adequate documentation to support various payroll transactions for Workforce Transition Act payments. We reviewed payroll transactions that exceeded a certain threshold to determine if they were reasonable and properly documented. We found three special pay transactions, two

pay rate changes, and four overtime payments that all relate to Workforce Transition payments; however, Military Affairs could provide no documentation to support the transactions or their calculations.

Eleven wage employees in fiscal year 2008 and seven wage employees in fiscal year 2009 worked in excess of 1,500 hours in the year. Department of Human Resource Management policies require approval from the agency head for any employees who work more than 1,500 hours in a year. Military Affairs did not obtain proper approval for any of the eleven employees in fiscal year 2008 and four of the employees in fiscal year 2009.

Military Affairs should maintain documentation to support all payroll transactions. Military Affairs began using the Payroll Service Bureau in August 2008, and subsequently implemented new procedures to improve payroll documentation.

In addition, Military Affairs should comply with requirements over wage employees working more than 1,500 hours in a year. To better monitor these employees, Military Affairs began using a new statewide report in fiscal year 2010. They should review this report regularly to better monitor their wage employees and ensure compliance with state requirements.

Management Plan for Corrective Action for the Department of Military Affairs

In August 2008, DMA moved its payroll function to DOA's Payroll Service Bureau (PSB). We believe this action has improved the types of documentation used to support payroll transactions. In May 2009, DOA began issuing a monthly report from the payroll system (CIPPS) that DMA now uses to more closely monitor the hours worked by wage employees so proper approval may be obtained in advance of any employees exceeding their work hour limits.

Responsible Party: Linda Coleman, Director of Fiscal Operations

Estimated Completion Date: Complete

10-30 Improve Internal Controls over the I-9 Process

Applicable to: Department of Military Affairs

Federal Program Name and CFDA#: National Guard Military (O&M) Projects #12.401

Type of Finding: Internal Control

Military Affairs personnel are not properly completing Employment Eligibility Verification Forms (I-9) in accordance with guidance issued by the U.S. Citizenship and Immigration Services of the U.S. Department of Homeland Security. The guidance requires that the employer document the forms of identification shown by the employee that substantiates the employees' eligibility to legally work in the United States. The employer must document the Document Title, Issuing Authority, the Document Number, and the Expiration Date of the documentation, if any. Additionally, the employer or designated representative must complete, sign, and date the form within three business days of employment.

We reviewed a sample of five I-9 forms completed in fiscal year 2009 and found the following errors, which occurred on one or more of the forms:

- Two employees did not sign and/or date the form on or before the first day of work.
- Two employees' identification did not match the appropriate list on the form.
- One employee's certification of first date of employment on the I-9 did not match the employee's hire date.

- One form did not have the certifying agency's name.

We also reviewed five I-9 forms completed in fiscal year 2010 and found similar errors in one of these forms.

We recommend that Military Affairs' management develop steps to continuously review the I-9 process, train Military Affairs' staff on the requirements of completing I-9 forms, and develop procedures to continuously review all or a sample of I-9 forms for compliance with federal regulations. Weaknesses in the I-9 process could result in fines and penalties against Military Affairs.

Management Plan for Corrective Action for the Department of Military Affairs

DMA has provided additional training to agency staff responsible for completion of I-9 forms. Also, we will implement a review process to ensure proper completion of all I-9 forms.

Responsible Party: Brig. General Stephen Huxtable, Director of Personnel and Administration

Estimated Completion Date: December 31, 2010

10-31 Strengthen Recording and Tagging of Equipment

Applicable to: Department of Military Affairs

Federal Program Name and CFDA#: National Guard Military (O&M) Projects #12.401

Type of Finding: Internal Control

Military Affairs is not recording acquisition or dispositions of fixed assets in the fixed asset system (FAACS) or tagging equipment on a timely basis. In early January 2010, the individual responsible for these functions took a position with another agency. Since that time, the position is vacant and management has not reassigned these responsibilities to other staff.

As a result, the Finance Office did not tag or record fixed assets in FAACS for the last six months of fiscal year 2010. In addition, the Office has not performed timely reconciliations of FAACS to the accounting system for this same period. It is our understanding that Military Affairs is working with the Department of Accounts to correct this situation.

The primary function of these controls is to safeguard and ensure accurate recording of fixed asset values. The Commonwealth Accounting Policies and Procedures Manual as well as federal requirements require that agencies enter their fixed assets into FAACS as soon as practicable, and tag equipment at the time of physical receipt or as soon thereafter as possible. We recommend that management immediately reassign the responsibility for tagging and recording fixed assets.

Management Plan for Corrective Action for the Department of Military Affairs

The position responsible for performing all fixed asset functions became vacant in January 2010. These tasks were reassigned, but were not performed for the remainder of the fiscal year because of the heavy workload. There was no other employee to whom these tasks could be reassigned due to other office vacancies and heavy workloads maintained by all staff members. The position is now filled, the employee is being trained, and the workload will become current by the end of FY 2011.

Responsible Party: Linda Coleman, Director of Fiscal Operations

Estimated Completion Date: June 30, 2011

10-32 Improve Internal Controls over Small Purchase Charge Cards

Applicable to: Department of Military Affairs

Federal Program Name and CFDA#: National Guard Military (O&M) Projects #12.401

Type of Finding: Internal Control

Military Affairs needs to improve controls over granting access to and monitoring small purchase charge cards. There are 28 Military Affairs employees with small purchase charge cards, and fiscal year 2010 expenses charged to these cards was almost \$6 million. We found several issues related to small purchase charge cards as follows.

There were nine individuals with credit limits of \$100,000, one individual with a \$60,000 limit and seven individuals with \$50,000 limits. We reviewed these credit limits in comparison to the individual's job responsibilities and their expense patterns over the year for all individuals with a credit limit of \$100,000. For many of these individuals, these credit limits seem excessive. Most of the individuals did not consistently spend near their credit limits.

One card issued in February 2009 with a credit limit of \$100,000 went unused the entire year.

In three instances, the cardholder's purchases exceeded their credit limit for the month. In two instances, the amount exceeded was approximately \$1,000 without obtaining approval from the Department of Accounts (Accounts). In the third instance, Military Affairs was aware of the overage and obtained approval from Accounts; however, Military Affairs could not provide documentation of the approval.

In one instance, the cardholder split a purchase to circumvent the single transaction limits (\$5,000) on the small purchase charge card.

Overall, Military Affairs needs to strengthen controls over its small purchase charge card program. Management should review who has charge cards so that only individuals who need them for their job have cards. In addition, management should review credit limits to determine if they are appropriate. Lastly, cardholders need to monitor their charge card activity to ensure they do not exceed their credit limits or split purchases to circumvent controls.

Management Plan for Corrective Action for the Department of Military Affairs

DMA management has performed an analysis of monthly credit limits, and as a result of this analysis, we cancelled 1 cardholder's account and made changes to monthly credit limits for 8 cardholders based upon past usage patterns and unit procurement needs. We moved the Program Administrator (PA) responsibilities to a position that should have more time to monitor card holder usage and perform other PA responsibilities, and we made the new PA aware of the importance of obtaining and maintaining written approval from the Department of Accounts (DOA) for any requests to increase monthly spending limits. Also, cardholders have been made aware that Bank of America does not deny charges that exceed the cardholder's monthly limit so they must closely monitor their own monthly spending.

Responsible Party: Linda Coleman, Director of Fiscal Operations

Estimated Completion Date: Complete

U.S. DEPARTMENT OF EDUCATION

10-33 Promptly Remit Unclaimed Financial Student Aid Funds

Applicable to: Danville Community College

Federal Program Name and CFDA#: Student Financial Aid Cluster

Compliance Requirement: Cash Management – Section 34 CFR 668.164(h)

Type of Finding: Internal Control and Noncompliance

Danville Community College Business Office Staff has not remitted 21 unclaimed checks written prior to July 2007 totaling \$3,710 to the federal program. Code of Federal Regulations Section 34 CFR 668.164(h) requires the College to return unclaimed financial student aid funds to the Federal program or lender within 240 days of issuing a refund check to a student. The College should immediately return this amount to the federal programs and implement a formal procedure to ensure the return of unclaimed aid to the federal programs or lender on a timely basis.

Management Plan for Corrective Action for Danville Community College

The Business Office staff returned the funds totaling \$3,710 to the Department of Education. All financial aid checks are now written and mailed out by the Department of the Treasury. A process has been established whereby undeliverable financial aid checks, which have been returned to the college, will be deposited with the Treasurer. A batch will be processed so the Treasurer can release the funds and issue a refund check to the Department of Education within 240 days of the issuance of the student's refund check.

Responsible Party: Lisa Johnson-Knight, Business Manager

Estimated Completion Date: December 15, 2010

10-34 Improve Cash Management of Student Loan Funds

Applicable to: Danville Community College

Federal Program Name and CFDA#: Student Financial Aid Cluster

Compliance Requirement: Cash Management – Section 34 CFR 688.164 Disbursing Funds

Type of Finding: Internal Control and Compliance

Danville Community College does not have adequate procedures over its management of student loan proceeds. The College receives loan proceeds through an electronic deposit into a dedicated bank account and should then promptly process the funds into its College and Commonwealth bank accounts. The College distributes these funds to the Commonwealth by crediting student accounts for tuition and fees and then distributes any remainder to the students for other educational expenses.

The College received loan funds and then delayed weeks after receipt of the funds to credit the students' accounts and distribute excess balances. This created an unnecessary delay in the time these funds became available to the College to pay its expenses and to the students to pay their educational expenses.

Management Plan for Corrective Action for Danville Community College

The Financial Aid Office and Business Office will work to clear the outstanding loan balance that has been deposited to a local bank account by transferring tuition dollars to the Commonwealth and processing balance checks to the students. A reconciliation performed by the Business Office ensures that all loan funds received have been disbursed.

Effective July 1, 2010, all loans are handled directly through the Department of Education. Loans will be originated in the same manner that Pell Grant funds are handled. The college will disburse remaining funds to the student within two weeks of the date they are posted to the student's account by the Department of Education.

Responsible Party: Mary Gore, Assistant Coordinator of Financial Aid

Estimated Completion Date: December 15, 2010

10-35 Consistently Verify Financial Information

Applicable to: Patrick Henry Community College

Federal Program Name and CFDA#: Student Financial Aid Cluster

Compliance Requirement: Cash Management– Title 34 CFR 668.56

Type of Finding: Internal Control and Noncompliance

Financial Aid Office staff at Patrick Henry Community College does not consistently verify income or maintain adequate tax records for students receiving financial aid. Specifically, for four of 37 student files tested, the Financial Aid Office did not maintain adequate tax records or other income related documentation confirming that the Financial Aid Office verified the student's income before disbursing financial aid to the students.

The Code of Federal Regulations Title 34 CFR 668.56, requires that the College verify certain demographic and income information for students selected by the U.S. Department of Education during the aid application process. Failure to verify required income documentation may allow ineligible students to received Federal Student Aid or make students ineligible for Federal Student Aid, if the College does not verify the information. The College must consistently verify all information required by the U.S. Department of Education.

Management Plan for Corrective Action for Patrick Henry Community College

The Financial Aid Office is now obtaining and verifying all documentation required by the Department of Education on applications selected for verification. Each academic year's information is placed in separate files for increased accuracy during the verification process. In addition, the 3C's portion of PeopleSoft is being utilized to ensure all documents are received prior to awarding. The Coordinator of Financial Aid will review the files prior to any awards being made.

Responsible Party: Cindy Keller, Financial Aid Coordinator

Estimated Completion Date: July 31, 2010

10-36 Resolve Excess Cash Balances

Applicable to: Patrick Henry Community College

Federal Program Name and CFDA#: Student Financial Aid Cluster
Compliance Requirement: Cash Management– Title 34 CFR 668.166
Type of Finding: Internal Control and Noncompliance

Since September 2008, Patrick Henry Community College has held excess cash totaling \$36,420 in its federal fund bank account. The Business Office uses a separate bank account to deposit and disburse Federal Student Aid funds to student accounts.

The Code of Federal Regulations Title 34 CFR 668.166, requires Colleges to not maintain excess cash balances from Federal Student Aid funds. We recommend that the College immediately review this account, identify the source of the funds, and promptly return any excess Federal Student Aid funds to the federal programs.

Management Plan for Corrective Action for Patrick Henry Community College

The Business Office staff has implemented a policy to consistently review the cash balance in the federal fund bank account to ensure that the college does not maintain excess cash balances from Federal Student Aid funds. The account activity is being reviewed to determine the source of the funds and the college will return any excess Federal Student Aid funds to the federal programs.

Responsible Party: Sharon Claggett, Business Manager

Estimated Completion Date: March 31, 2011

10-37 Promptly Return Title IV Refunds

Applicable to: Patrick Henry Community College

Federal Program Name and CFDA#: Student Financial Aid Cluster
Compliance Requirement: Cash Management - Section 34 CFR 668.172(c)
Type of Finding: Internal Control and Noncompliance

Patrick Henry Community College did not promptly return Title IV student financial aid refunds related to student withdrawals to the U.S. Department of Education. Based on our review of 40 student accounts in the fall 2009 semester, the College held \$7,385 until April 2010 and \$5,690 until February 2010. In the spring 2010 semester, the College held \$6,928 until July 2010 and \$4,573 until June 2010.

The Code of Federal Regulations Section 34 CFR 668.172(c) requires the College to return unearned funds related to student withdrawals no later than 45 days after the date that it determines that the student has withdrawn. Failure to promptly return unearned Title IV funds may jeopardize continued participation in Title IV programs.

Management Plan for Corrective Action for Patrick Henry Community College

The Financial Aid and Student Financials Offices have strengthened the Title IV refund process as follows:

- *All Return to Title IVs will be processed every Wednesday*

- *Student Financials Office will receive the spreadsheet identifying the affected students within 24 hours of Financial Aid processing the disbursements*
- *Student Financials Office will process the Return to Title IVs within the required 45 day timeframe*

Responsible Party: Cindy Keller, Financial Aid Coordinator

Estimated Completion Date: December 31, 2010

10-38 Document Reconciliation of Federal Reports to College Records

*Applicable to: Danville Community College
Patrick Henry Community College
Wytheville Community College*

Federal Program Name and CFDA#: Student Financial Aid Cluster

Compliance Requirement: Cash Management – Title 34 CFR 676.19

Type of Finding: Internal Control and Noncompliance

Accounting and Financial Aid staff at these colleges do not document that they have reconciled the Federal G5 Activity Reports to the College's accounting records. Each College obtains the Activity Report from a federal database that shows cumulative and detailed information for each Federal Student Aid award. Additionally, Patrick Henry Community College did not maintain documentation of its reconciliation to the Common Origination and Disbursement system for the fall 2009 semester and had not completed its reconciliation for the spring 2010 semester as of July 2010.

Code of Federal Regulations Title 34 CFR 676.19, requires that the College reconcile its fiscal records monthly. Accounting and Financial Aid staff at each College should reconcile the Federal Activity Reports to the College's accounting records monthly and reconcile its federal funds drawdowns to the Common Origination and Disbursement system promptly each semester. Additionally, the staff should properly document the reconciliation and resolve all differences promptly. This reconciliation would ensure that the College is properly recording all Federal Student Aid in its accounting records and properly reporting information in the Federal databases. Prompt and complete reconciliations would also identify amounts that the College may have incorrectly drawn down from the federal programs.

Management Plan for Corrective Action for Danville Community College

A reconciliation worksheet was created to reconcile all systems used in drawing down and depositing of federal funds (COD –Fin Aid, SIS, G5, and AIS) on a monthly basis and at the end of each semester.

Responsible Party: Lisa Johnson-Knight, Business Manager

Estimated Completion Date: August 30, 2010

Management Plan for Corrective Action for Patrick Henry Community College

The Financial Aid Office is now reconciling Common Origination Disbursements and draw downs and maintaining the appropriate documentation.

The Business Office will be responsible for reconciling the Federal G5 activity and accounting records and maintaining required documentation.

Responsible Parties: Sharon Claggett, Business Manager and Cindy Keller, Financial Aid Coordinator

Estimated Completion Date: July 31, 2010

Management Plan for Corrective Action for Wytheville Community College

The Business Office staff is now running monthly reports from the G5 system detailing all financial aid drawdowns for the month. These reports are reconciled monthly to internal accounting records to ensure accuracy. Documentation is retained in the Business Office Accountant's files.

Responsible Party: Linda Catron, Business Office Accountant

Estimated Completion Date: July 31, 2010

10-39 Improve Grant Monitoring and Oversight

Applicable to: College of William and Mary

Federal Program Name and CFDA#: Research and Development Cluster

Compliance Requirement: Subrecipient Monitoring – OMB Circular A-133 § .400 (d)

Type of Finding: Internal Control and Compliance

The College's Office of Grants and Research Administration does not meet all requirements to monitor and oversee their federal research grants. The Grants Office does not follow federal guidelines for monitoring subrecipients and does not submit all required financial reports in a timely manner.

We reviewed seven grants and found four grants where the Grants Office did not have the subrecipient's required annual A-133 audit report. The Grants Office relies on an incorrect computer report to contact subrecipients to obtain their required annual A-133 audit report. Without appropriate monitoring, the Grants Office cannot confirm that subrecipients have adequate controls and procedures in place to comply with federal requirements. Additionally, we reviewed 10 grants at the College and noted that the Grants Office had not submitted the required financial report to their federal granting agency for one grant.

We recommend that the Grants Office work with the Department of Information Technology to improve the accuracy of their subrecipient report listing so that it accurately reports subrecipients for follow-up. The Grants Office should also review their current grants to ensure that they obtain audit reports to ensure that subrecipients are following all federal requirements. Additionally, we recommend that the Grants Office develop a procedure to review grant agreements and monitor to ensure that grant investigators submit all required financial reports in a timely manner.

Management Plan for Corrective Action for the College of William and Mary

The College's Office of Grants and Research Administration recognizes that it has not met all requirements to monitor and oversee federal research grants. During FY2011, the office has undergone significant personnel and procedural changes. Our plan to upgrade and more closely manage external awards includes the following:

- *New administrators are reviewing all awards, establishing new files, and analyzing financial reporting records and reconciliations. In the event financial reports are outstanding, reports will be submitted immediately to move the College into financial compliance with all reporting*

requirements. Further, attributes are being added to the Banner system to allow each administrator to extract reports with all appropriate information for award management.

- This extensive review includes a census of awards to identify all projects on which the College has subrecipients or for which the College is a subrecipient to ensure complete collection and submission of mandatory A-133 certifications. The accounting system which has been used to track subrecipient data will be verified and updated to ensure accurate and complete information.
- A new database incorporating proposals as well as final award data has been developed and will be used to provide a more robust monitoring system, ensuring that from the inception of a proposal through award, the office will be collecting information and data necessary to track subrecipients. Additionally, the database will include dates for all mandatory scientific and financial reports providing notifications to investigators and administrators.
- Office staff will receive appropriate training to ensure they understand A-133 requirements. One staff member will serve as the central point of contact for tracking and filing A-133 reports.
- In addition to internal tracking, the College will fulfill new (October 1, 2010) federal mandates to ensure compliance with the Federal Funding Accountability and Transparency Act (FFATA) that requires all subrecipient agreements be posted to a federal website, FSRS. This will provide a third point of verification.

Responsible Party: Jane Lopez, Interim Director

Estimated Completion Date: March 1, 2011

10-40 Properly Process Return of Title IV Calculation for Unofficial Withdrawals

Applicable to: Danville Community College

Federal Program Name and CFDA#: Student Financial Aid Cluster

Compliance Requirement: Special Tests and Provisions– Title 34 CFR 668.22

Type of Finding: Internal Control and Noncompliance

Danville Community College did not identify unofficial withdrawals or perform the necessary Title IV refund calculations for the fall 2009 and spring 2010 semesters. In addition, the Student Financial Aid Office does not currently have a formal procedure to identify students who discontinue attendance and unofficially withdraw.

The Code of Federal Regulations, Title 34 CFR 668.22 to ensure that Title IV funds are returned within a reasonable period of time, requires that the College determine the withdrawal date (for a student that withdrew without providing notification) within 30 days from the earlier of (1) the end of the payment period or period of enrollment, as applicable, (2) the end of the academic year, or (3) the end of the student's educational program. Failure to identify students who unofficially withdraw and then properly calculate and disburse a return of Title IV funds creates a liability for the College for the proper refunds and may jeopardize continued participation in Title IV programs.

Management Plan for Corrective Action for Danville Community College

The processing procedures in the college's withdrawal policy have been modified. The revised procedures identify unofficial withdrawals and Title IV refund calculation procedures as required by

federal regulations. The college will follow the revised processing procedures to ensure that unofficial withdrawal calculations are performed accurately and in a timely manner.

Responsible Party: Mary Gore, Assistant Coordinator of Financial Aid

Estimated Completion Date: August 30, 2010

10-41 Ensure Title IV Refund Calculations are Accurate

Applicable to: Virginia State University

Federal Program Name and CFDA#: Student Financial Aid Cluster

Compliance Requirement: Special Tests and Provisions – Title 34 CFR 668.22(j)(2)

Type of Finding: Internal Control and Noncompliance

Virginia State University Student Financial Aid Office used incorrect dates to calculate refunds of Title IV funds for fall 2009 and spring 2010 student withdrawals. When calculating the length of the semester, financial aid office staff used the last day of classes rather than the last day of exams as the official end of each semester. This error caused refund miscalculations for 11 of the 16 students selected for test work who officially withdrew during fall 2009 and spring 2010. For the return of Title IV funds calculation purposes, a week of instructional time is where at least one day of instruction or exams occurs or, after the last day of classes, at least one day of study for final exams occurs.

Management should review all fall 2009 and spring 2010 calculations to correct any miscalculations where necessary. Management should also review Title IV procedures and implement a secondary review of the calculation and entry into their financial aid accounting system of critical data to ensure accuracy in the Title IV refund calculations and to prevent future errors. After the completion of our review, management reviewed all fall 2009 and spring 2010 calculations and returned an additional \$6,006 to the federal programs.

Management Plan for Corrective Action for the Virginia State University

Management has reviewed all fall 2009 and spring 2010 calculations. Recalculations were performed for all official withdrawals using the revised date of the last day of exams. The return amount totals \$6,006. The revised amounts will be returned to the Department of Education within the next 30 days. The responsible person is Myra Phillips, Director of Financial Aid.

Management implemented the new date for the 2010/2011 academic school year to reflect the last day of exams. However, we are unable to use the Banner system, since the semester had already begun and classes were attached to the old dates. Calculations will be performed manually to ensure the last day of exams is captured. Beginning with the 2011/2012 academic school year, the Banner system will reflect the enrollment period ending with the last day of exams. Management also implemented a secondary review policy for the Return to Title IV Calculations to ensure accuracy in the Title IV Refund Calculations and to prevent future errors.

Responsible Party: Myra Phillips, Director of Student Financial Aid

Estimated Completion Date: January 31, 2011

U.S. DEPARTMENT OF ENERGY

10-42 Improve Timeliness of Sub-Recipient Monitoring Reports

Applicable to: Department of Housing and Community Development

Federal Program Name and CFDA#: Weatherization Assistance Program #81.042

Compliance Requirement: Subrecipient Monitoring – OMB Circular A-133 § .400 (d)(3)

Type of Finding: Internal Control and Noncompliance

The Department of Housing and Community Development (Housing) passes through about 98 percent of its U.S. Department of Energy (Energy) Weatherization Grant funding to sub-recipients who administer the program. While each of the twenty-two recipients must undergo annual A-133 compliance audits, Housing provides guidance and monitors these sub-recipients for both operational and financial compliance. We found that Housing can improve the timeliness of reporting results of sub-recipient monitoring for compliance with the provisions of the grant.

We found that Housing completed and issued reports on 11 of 22 required annual sub-recipient reviews. Housing partially completed all the reviews for fiscal year 2010, but as of the date of this audit had not completed reports or finalized questioned costs for half of its sub-recipients. Additionally, Energy is withholding 25 percent of Housing's Weatherization Grant funds due, in part, to incomplete monitoring reviews of all sub-recipients.

Housing's ability to complete reviews timely is a factor of a number of conditions. First, the Weatherization program experienced significant growth with the passing of the American Recovery and Reinvestment Act. Energy, in response to the program's growth, changed its grant management guidelines, but has not communicated all of these changes to Housing timely.

For example, in the midst of performing the sub-recipient monitoring reviews, Energy informed Housing that sub-recipients were no longer required to fully complete individual jobs prior to requesting payment. Rather, ongoing monthly costs could be reimbursed as incurred as long as they are associated with a job. This is a significant change to how Housing previously managed Weatherization funds and impacted the results of some of the partially completed monitoring reports.

Further, due to the growth of the Weatherization program over the last three years and the fact that the increased funding is only a short-term increase, Housing does not have the same amount of resources devoted to monitoring as they have with similarly sized programs, such as Community Development Block Grants.

Energy needs to clarify and work with Housing to establish guidelines before Housing is directed to spend funds so that Housing can effectively establish appropriate controls and monitoring processes. We recognize the factors described above have affected Housing's ability to complete sub-recipient monitoring reviews timely, however, Housing should continue to work to ensure their timely completion. Energy's lack of timely guidance has delayed the completion of monitoring reports, which is a prerequisite for the release of Virginia's remaining Weatherization funds held by Energy. Completing these reports timely will also provide for the timely resolution of findings and recovery of disallowed costs when Housing identifies them.

Management Plan for Corrective Action for the Department of Housing and Community Development

The Department completed on-site monitoring visits at all 22 weatherization sub-recipients and, however, concurs that all 22 written reports have not been issued in a timely manner. APA aptly noted the tremendous increase in Program funding due to the American Recovery and

Reinvestment Act and the constantly changing environment in which the Program is being administered. Because of the vastly increased accountability and transparency associated with these funds, DHCD has been extremely cautious in the preparation of monitoring reports to ensure that regulatory matters and questioned costs are appropriately identified and addressed in accordance with the guidance from the federal funding source.

Program staff continues to work diligently toward completion of the sub-recipient reports and resolution of findings. The Department anticipates that the remainder of the reports will be issued within 90 days, resolving the APA finding.

The Department of Energy has monitored our progress continuously; however, they have not been prompt in responding with guidance concerning the monitoring of Virginia's Weatherization Programs. The State continues to provide technical assistance to sub-recipients and to develop and improve internal processes and policies that will, in turn, reduce future monitoring issues.

DHCD will continue to enhance the monitoring processes for this program and plans to ensure that the finding will not reoccur in the future.

Responsible Party: Willie Fobbs, Associate Director of Housing

Estimated Completion Date: June 30, 2011

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

10-43 Improve Timeliness of Eligibility Determination

Applicable to: Department of Rehabilitative Services

Federal Program Name and CFDA#: Vocational Rehabilitation Cluster

Compliance Requirement: Eligibility – Title 34 CFR 361.41(b)

Type of Finding: Internal Control and Noncompliance

Rehabilitative Services does not enforce their policy for documenting eligibility extensions related to the Vocational Rehabilitation (VR) program within its case management system: AWARE. Section 361.41 of the Code of Federal Regulations, requires the Rehabilitative Services 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 unless certain exceptional and unforeseen circumstances beyond the control of the agency preclude making an eligibility determination within 60 days. In this case, the Rehabilitative Services and the client must agree to a specific extension of time.

Our review found over 1,200 cases in AWARE exceeded the 60 day eligibility determination time limit. Of those, we reviewed 25 cases, all of which had no eligibility determination extension documented.

We recommend management develop a review process to enforce the eligibility determination policies outlined in the agency's policies. Management may also wish to provide additional training to counselors to increase awareness of the new policy.

Management Plan for Corrective Action for Department of Rehabilitative Services

In response to this audit finding, the Department will take actions to re-train VR counselors on the VR eligibility extension regulations and policy and how to properly document eligibility extensions in

the AWARE client data. base. Documentation of eligibility extensions will continue to be reviewed by the Department's VR Quality Assurance staff in their VR case audit reviews with notice given to counselors and their managers of non-compliance. DRS will institute procedures to notify VR counselors of pending expiration of the 60-day eligibility timeframe as a means of notifying counselors of the need for extension documentation if necessary, and conduct periodic reviews of compliance with this policy.

Responsible Party: Elizabeth Smith, Policy and Planning Director

Estimated Completion Date: April 15, 2011

10-44 Obtain Valid Social Security Numbers

Applicable to: Department of Medical Assistance Services and Department of Social Services

Federal Program Name and CFDA#: Medicaid Cluster

Compliance Requirement: Eligibility – Title 42 CFR 435.910(g) and 435.920

Type of Finding: Internal Control and Noncompliance

Invalid social security numbers from local departments of social services could be creating \$5 million in questioned cost each year for the Medicaid program. We found in one month that Medical Assistance Services did not receive corrected social security numbers for 1,350 individuals, which cost the program \$426,000. Medical Assistance Services relies on the Department of Social Services and local departments of social services for determining eligibility.

For the Medicaid program, social workers must accept a person's social security number on good faith if they are not able to validate the social security number during the intake process. Additionally, individuals in the Medicaid program have a year to provide a correct number to Medical Assistance Services, the Department of Social Services or local departments of social services, if the federal Social Security Administration determines that the number is invalid or does not match the name provided.

Recently, Social Services reminded local social workers that they need to follow-up on all invalid numbers returned by the Social Security Administration. However, management at Medical Assistance Services and Social Services believe that they do not have the authority or the ability to hold the local departments of social services financially accountable if they do not resolve the invalid social security numbers. Additionally, Medical Assistance Services does not have a process for removing individuals from the program if their social security numbers are not correct or validated with the Social Security Administration.

To help decrease the number of invalid social security numbers, Social Services could focus its monitoring of local social services offices by targeting cases that appear to contain an error or have riskier profiles (i.e. more complicated). Currently, Social Services conducts these reviews by selecting random cases. Social Services could select specific cases from the eligibility system that are returned by the Social Security Administration.

For example, Social Services could analyze the exceptions in the cases where Medical Assistance Services cannot verify the social security numbers with the federal government, to determine if there is a concentration of these cases within one or more localities or with a few social workers spread across the state. However, before conducting targeted reviews, Social Services will need to gain a better understanding of the information it houses within its eligibility system and develop the skill sets needed to perform such an analysis of this information to ensure that localities, social workers, and system controls are working as intended to prevent ineligible individuals from receiving benefits.

Management Plan for Corrective Action for Department of Medical Assistance

DMAS accepts and understands its role as the responsible state agency for the Virginia Medicaid program. We will work with the Department of Social Services to develop a corrective action plan to address the timely resolution of unverified SSNs. We envision the establishment of a joint DMAS/DSS work group consisting of DSS, localities, DMAS staff and other subject matter experts. We will work with State DSS to develop an education and training plan to obtain valid SSN's to ensure compliance with data already resident in the MMIS system. A review of Valid SSN's in ADAPT and ultimately in MMIS is also recommended to be included as part of a Medicaid Eligibility Quality Control (MEQC) pilot. To the extent systems changes are required to fully comply with SSN validation efforts, DMAS will work closely with DSS to support changes needed between the two systems. We found that this type of joint work group has improved the DSS compliance rate when applied to other errors in the past and therefore, expect positive results. However, in spite of our good faith and diligent efforts DMAS has no authority to enforce or sanction locally-operated ASS offices.

Responsible Parties: Steve Ford, Director, Policy and Research Division; Tom Edicola, Director, Program Operations Division

Estimated Completion Date: June 30, 2011

Management Plan for Corrective Action for Department of Social Services

The Department of Social Services has identified actions to address this issue; some of the recommended actions will need the approval of DMAS. Corrective actions include:

1. Consider having DMAS enhance the MMIS system to require a "double entry" for the SSN so that the worker has entered the information twice for all cases, including cases entered into MMIS by CPU staff. This action will reduce transposition errors.
2. Enhance training materials, particularly Phase I materials that deal with non-financial requirements including the SSN, to emphasize the importance of the data entry process – the information may be correctly received and incorrectly entered. Emphasize working the SSN error report.
3. Continue to use broadcasts, the list serve and communiqués with LDSS and BPRO to focus attention to the data entry process and the correction of SSNs.
4. Encourage supervisory monitoring in the area of the SSN requirement. Have the supervisors monitor the reports, pull a certain number of cases, and review same. Medicaid regional consultants will then do some follow-up with the supervisors as part of the monitoring process.
5. A possible way to prevent human error through data entry of an incorrect number is to have ADAPT or MMIS automatically populate the SSN field with information imported from SVES or SOLQ-I.
6. Consider a systems change for ADAPT that eliminates the use of pseudo SSNs even though pseudo numbers are NOT part of the SSN error report. Replace the use of pseudo or "dummy" numbers with a message that indicates that a SSN has been applied for. When workers are allowed by Medicaid policy to enter "dummy" or pseudo numbers for individuals who have applied for a SSN, it reduces worker conscientiousness about ensuring that verified SSNs are entered correctly.

*Responsible Parties: Tom Steinhauser, Director, Benefit Programs Division and
Stephanie Sivert, Medicaid Program Manager*

Completion Date: July 1, 2012.

10-45 Establish Enforcement Mechanisms for Foster Care and Adoption Payments

Applicable to: Department of Social Services

Federal Program Name and CFDA#: Adoption Assistance #93.659

Compliance Requirement: Subrecipient Monitoring - OMB Circular A-133 § .400 (d)(3)

Type of Finding: Internal Control and Noncompliance

We first reported in 2005 that Social Services did not have a mechanism for verifying that only individuals determined eligible were receiving foster care and adoption payments. Social Services now requires localities to reconcile and certify that children and caregivers receiving payments are in the system. However, we noted that half the localities did not respond to Social Services' request for supporting documentation of their certification.

Without being able to review the localities' support for their certification Social Services is not able to assure itself that they have an active case for each Foster Care and Adoption payment. According to Social Services management, they are able to compel localities to provide the support for their certification but have not established an enforcement mechanism to hold localities accountable.

We recommend that Social Services develop an enforcement mechanism to compel localities to provide supporting documentation for foster care and adoption assistance payments. Before implementing the new policy, management should have it reviewed by the Secretary of Health and Human Resources to ensure its support.

Management Plan for Corrective Action for Department of Social Services

The Division of Family Services will develop a progressively severe enforcement mechanism to hold localities accountable, up to the withholding of local reimbursement. This will include escalating steps of informal communication with the local director; to formal correspondence with the local director; to formal correspondence with the local governing body or board; to the option of withholding local reimbursement in the absence of compliance. Before implementing this action, the agency will have the Secretary of Health and Human Resources review the plan to ensure its support.

Responsible Party: Paul D. McWhinney, Director, Division of Family Services

Estimated Completion Date: March 31, 2011

10-46 Coordinate Independent Peer Reviews

Applicable to: Department of Behavioral Health and Developmental Services (BHDS)

Federal Program Name and CFDA#: Block Grants for Community Mental Health Services #93.958

Compliance Requirement: Special Tests and Provisions – Title 45 CFR § 96.136

Type of Finding: Internal Control and Noncompliance

Federal law requires that at least five percent of all entities providing mental health services in the community receive a review each year, and we have again found that BHDS' Office of Mental Health Services has still not done any independent peer reviews of Community Services Boards (Boards). Boards that provide Community Mental Health services must have the federal mandatory independent peer reviews.

The Office of Mental Health Services should coordinate these independent reviews to ensure reviewers are not reviewing their own programs. The federal regulation does not consider a review conducted as part of licensing or certification process as an independent peer review. Failure to comply with federal requirements not only increases the risk of inadequate services, but also compromises the funding to the state for Community Mental Health services.

In July 2010, the Office of Mental Health Services hired an employee to coordinate peer reviews; however, because of other priorities the Office had not completed any peer reviews as of the date of our follow-up. Management is currently in the process of developing protocols for conducting peer reviews in the future. The Office of Mental Health Services should conduct the independent peer reviews according to federal guidelines.

Management Plan for Corrective Action for Department of Behavioral Health and Developmental Services

In response to this concern DBHDS requested clarification from the US DHHS Substance Abuse and Mental Health Services Administration, Center for Mental Health Services (the MH Block Grant administering authority at the Federal level). Their response to DBHDS is presented below.

"The MHBG Program does not hold states accountable for meeting the requirement for "peer review" which is mentioned in the BG statute. The MHBG program regards the State's total quality improvement/management program as the state's effort to address peer review and the QA/QM Program is reviewed during the time of the State's on site monitoring visit."

As a result of the above interpretation from the Federal regulatory authority, DBHDS considers itself to be in compliance with the peer review requirements outlined by Federal authority. DBHDS performs field site reviews of the MH Block Grant as part of its overall Federal subrecipient monitoring program.

Responsible Party: James Martinez, Director Mental Health Services

Estimated Completion Date: July 1, 2011

U.S. ELECTION ASSISTANCE COMMISSION

10-47 Improve Federal Financial Status Reporting Process

Applicable to: State Board of Elections

Federal Program Name and CFDA#: Help America Vote Act Requirements Payments #90.401

Compliance Requirement: Reporting - Title 2 CFR 215.52

Type of Finding: Internal Control and Noncompliance

While Elections submitted the required Federal Financial Status Reports as of September 30, 2009, showing expenses by the various titles and sections of the Help America Vote Act (HAVA), we could not determine the accuracy of the information reported. Specifically, Elections did not provide supporting

financial documentation for the HAVA Title I – Section 101 and HAVA Title II Section 251 federal expenses, program income, or state matching expenses.

Federal regulations require that Elections complete separate financial status reports by title and section for HAVA funds and submit them annually to the Election Assistance Commission (EAC). Elections should maintain supporting financial documentation with each submission to ensure the validity of all amounts reported, thereby enabling management and the EAC to monitor the financial status of the HAVA program awards. Failing to report correct expenses on the report can result in the EAC revoking federal funds.

We recommend that Elections recheck the state and federal expenses and program income reported to the EAC for the 2009 federal fiscal year. Elections should either reconcile the expenses and revenue in the Commonwealth Accounting and Reporting System to the filed reports or if necessary, file an amended report that correctly reflects expenses and program income, or adjust the current report to reflect those changes since activity is reported cumulatively.

We also recommend Elections document the process for compiling these reports. These procedures should address maintaining an adequate audit trail to ensure that expenses and program income report results from the state accounting system, and which in turn reconciles to the reports that the Federal Government receives.

Management Plan for Corrective Action for State Board of Elections

The employee who completed the 2009 federal financial status reports to the Election Assistance Commission (EAC) is no longer employed at the State Board of Elections. The current State Board of Elections staff was unable to reconcile the figures previously reported and we are submitting amended reports to EAC. The amended report will be submitted to EAC by January 28, 2011. We will provide the Auditor of Public Accounts (APA) a copy of the amended report. Lastly, we are in the process of drafting procedures for all accounting functions to include grant reporting.

Responsible Party: Karen Jordan, Fiscal Officer

Estimated Completion Date: January 28, 2011

COMMONWEALTH OF VIRGINIA
Comments on Resolution of Prior Year Audit Findings
For the Year Ended June 30, 2010

Fiscal Year	Page Number	Finding Number	Title of Finding	CFDA Number	State Agency	Questioned Costs	Current Status
-------------	-------------	----------------	------------------	-------------	--------------	------------------	----------------

RISK ALERTS

Applicable To:

Department of Accounts

2009	60	09-59	Security Risk Associated with Information Technology Infrastructure	N/A	DOA	-	Resolved
------	----	-------	---	-----	-----	---	----------

Department of Health

2009	60	09-60	Respond to Security Risks Associated with IT Infrastructure	N/A	VDH	-	Corrective action is ongoing.
------	----	-------	---	-----	-----	---	-------------------------------

Department of Social Services

2009	61	09-61	Manage Infrastructure Security Risk	N/A	DSS	-	Corrective action is ongoing.
------	----	-------	-------------------------------------	-----	-----	---	-------------------------------

Compensation Board

2009	61	09-62	Establish Process to Manage Federal Funds	N/A	CB	-	Resolved
------	----	-------	---	-----	----	---	----------

Department of Behavioral Health and Developmental Services

2009	62	09-63	Improve Management and Controls for Facilities	N/A	DBHDS	-	Corrective action is ongoing.
------	----	-------	--	-----	-------	---	-------------------------------

Department of Health, Department of Social Services

2007	8	-	Security Risk Assurance for Infrastructure	N/A	VDH, DSS	-	Corrective action is ongoing.
------	---	---	--	-----	----------	---	-------------------------------

Dependent On:

Virginia Information Technologies Agency (VITA) VITA

Applicable To:

Department of Taxation, Department of Transportation, Department of Rehabilitative Services

Department of Alcoholic Beverage Control, Department of Behavioral Health and Developmental Services

2007	8	-	Security Risk Assurance for Infrastructure	N/A	TAX, VDOT, DRS, ABC, DBHDS	-	Corrective action is ongoing.
------	---	---	--	-----	----------------------------	---	-------------------------------

Department of Health, Department of Taxation, Department of Transportation,

Department of Behavioral Health and Developmental Services

2006	8	-	Obtain Assurance for Infrastructure Security	N/A	VDH, TAX, VDOT, DBHDS	-	Corrective action is ongoing.
------	---	---	--	-----	-----------------------	---	-------------------------------

FINANCIAL STATEMENT FINDINGS

Applicable To:

Department of Accounts

2009	22	09-15	Improve Information Systems Security Program	N/A	DOA	-	Resolved
------	----	-------	--	-----	-----	---	----------

2008	17	08-08			DOA	-	See Audit Control No. 09-15.
------	----	-------	--	--	-----	---	------------------------------

2009	37	09-34	Improve Web Application Management Security	N/A	DOA	-	Resolved
------	----	-------	---	-----	-----	---	----------

Department of Alcoholic Beverage Control

2009	27	09-19	Improve Compliance with Information Security Program	N/A	ABC	-	Corrective Action is ongoing.
------	----	-------	--	-----	-----	---	-------------------------------

COMMONWEALTH OF VIRGINIA
Comments on Resolution of Prior Year Audit Findings
For the Year Ended June 30, 2010

Fiscal Year	Page Number	Finding Number	Title of Finding	CFDA Number	State Agency	Questioned Costs	Current Status
-------------	-------------	----------------	------------------	-------------	--------------	------------------	----------------

Department of Alcoholic Beverage Control (Cont)

2009	27	09-20	Improve Information Security Program	N/A	ABC	-	Corrective action is ongoing.
2009	35	09-31	Improve Database Security	N/A	ABC	-	Corrective Action is ongoing.
2008	23	08-15			ABC		See Audit Control No. 09-31.

Department of Taxation

2009	29	09-22	Improve Information Security Officer's Authority and Independence	N/A	TAX	-	Resolved
2009	36	09-32	Improve Database Administrator Access Oversight	N/A	TAX	-	Corrective action is ongoing.
2009	36	09-33	Improve Data Sharing Security Requirements	N/A	TAX	-	Resolved
2009	39	09-36	Improve Efficiency of Access Management and Change Management Procedures	N/A	TAX	-	Corrective action is ongoing.
2009	40	09-37	Improve Process for Application Updates	N/A	TAX	-	Resolved
2008	16	08-06	Improve Process for Documenting the Information Systems Security Program	N/A	TAX	-	Resolved
2007	15	07-04	Properly Document Application and Operating System Options	N/A	TAX	-	Resolved

Department of Treasury

2007	19	07-08	Strengthen Internal Controls over Disbursement Processing	N/A	TD	-	Resolved
------	----	-------	---	-----	----	---	----------

Department of General Services

2008	25	08-17	Streamline Lease Reporting	N/A	DGS	-	Resolved
------	----	-------	----------------------------	-----	-----	---	----------

Department of Motor Vehicles

2009	23	09-16	Improve Information System Security Program	N/A	DMV	-	Corrective action is ongoing.
2008	31	08-22	Improve Information Security Program		DMV		See Audit Control No. 09-16.

Department of Social Services

2009	25	09-18	Improve and Comply with Information Security Program	N/A	DSS	-	Corrective action is ongoing.
2009	29	09-23	Improve Information Security Officer's Authority and Independence	N/A	DSS	-	Resolved
2009	34	09-30	Continue Improving System Access	N/A	DSS	-	Corrective action is ongoing
2006	16	06-09	Maintain Local Employee Tracking System	N/A	DSS	-	Resolved
2005	18	05-12			DSS		See Audit Control No. 06-09.

COMMONWEALTH OF VIRGINIA
Comments on Resolution of Prior Year Audit Findings
For the Year Ended June 30, 2010

Fiscal Year	Page Number	Finding Number	Title of Finding	CFDA Number	State Agency	Questioned Costs	Current Status
-------------	-------------	----------------	------------------	-------------	--------------	------------------	----------------

Department of Behavioral Health and Developmental Services

2009	16	09-08	Remove Terminated Employees from Payroll	N/A	DBHDS	-	Resolved
2009	17	09-09	Strengthen Timekeeping Operations	N/A	DBHDS	-	Corrective action is ongoing.
2009	28	09-21	Improve Information Systems Security Program Governance	N/A	DBHDS	-	Resolved
2009	31	09-25	Continue Improving IT Continuity of Operations and Disaster Recovery Plans	N/A	DBHDS	-	Corrective action is ongoing.
2008	38	08-32	Improve IT Continuity of Operations and Disaster Recovery Plans		DBHDS		See Audit Control No. 09-25.
2007	31	07-17	Improve Contingency and Disaster Recovery Planning		DBHDS		See Audit Control No. 08-32.
2009	34	09-29	Improve System Access Controls	N/A	DBHDS	-	Corrective action is ongoing.
2009	41	09-40	Improve Security Awareness Training Documentation	N/A	DBHDS	-	Resolved
2008	37	08-31			DBHDS		See Audit Control No. 09-40.
2007	30	07-16			DBHDS		See Audit Control No. 08-31.
2006	28	06-19	Expand Security Awareness Training Program		DBHDS		See Audit Control No. 07-16.
2008	37	08-30	Ensure Compliance with Information Systems Security Program	N/A	DBHDS	-	Resolved
2008	42	08-35	Grant Proper Access to Timekeeping System	N/A	DBHDS	-	Resolved
2007	31	07-18	Implement an Efficient Timekeeping System		DBHDS		See Audit Control No. 08-35.

Department of Health

2009	33	09-28	Improve Access Controls to Patient Information	N/A	VDH	-	Resolved
2009	41	09-39	Improve Application and Database Management	N/A	VDH	-	Resolved

Department of Corrections

2009	10	09-02	Continue to Improve Controls and Processes Surrounding Construction in Progress	N/A	DOC/CA	-	Resolved
2008	13	08-04	Improve Controls and Processes Surrounding Capital Assets and Construction in Progress		DOC/CA		See Audit Control No. 09-02.
2009	13	09-07	Develop Internal Controls for Leave Liability and Time Tracking System	N/A	DOC/CA	-	Resolved
2008	11	08-02			DOC/CA		See Audit Control No. 09-07.
2007	33	07-21			DOC/CA		See Audit Control No. 08-02.

State Corporation Commission

2009	9	09-01	Improve Accounts Receivable Reporting	N/A	SCC	-	Corrective action is ongoing.
------	---	-------	---------------------------------------	-----	-----	---	-------------------------------

COMMONWEALTH OF VIRGINIA
Comments on Resolution of Prior Year Audit Findings
For the Year Ended June 30, 2010

Fiscal Year	Page Number	Finding Number	Title of Finding	CFDA Number	State Agency	Questioned Costs	Current Status
-------------	-------------	----------------	------------------	-------------	--------------	------------------	----------------

State Corporation Commission (Cont)

2009	11	09-03	Improve Controls over the Payroll Process	N/A	SCC	-	Corrective action is ongoing.
2009	11	09-04	Improve Processes over Wage Employees	N/A	SCC	-	Corrective action is ongoing.
2009	12	09-05	Properly Complete Employment Eligibility Verification Forms	N/A	SCC	-	Corrective action is ongoing.
2009	17	09-10	Establish Sufficient Controls over the Revenue Process	N/A	SCC	-	Corrective action is ongoing.
2009	24	09-17	Improve the Information Systems Security Program	N/A	SCC	-	Corrective action is ongoing.
2009	40	09-38	Improve Firewall Controls	N/A	SCC	-	Corrective action is ongoing.

Virginia Retirement System

2009	32	09-26	Improve Check File Access	N/A	VRS	-	Resolved
2009	38	09-35	Improve Sensitive Data Safeguards	N/A	VRS	-	Resolved

Virginia Employment Commission

2009	13	09-06	Properly Complete Employment Eligibility Verification Forms	N/A	VEC	-	Resolved
2009	30	09-24	Review, Approve, and Disseminate Information Technology Disaster Recovery Plan	N/A	VEC	-	Corrective action is ongoing.
2009	32	09-27	Strengthen Controls over System Access	N/A	VEC	-	Resolved

Virginia Information Technologies Agency

2008	43	08-37	Develop Contingency Plan for Delayed Transformation	N/A	VITA	-	Resolved
2008	44	08-38	Establish Data Collection Standards for Service Level Agreements Timely	N/A	VITA	-	Corrective action is ongoing.
2008	44	08-39	Improve Communication with Customers	N/A	VITA	-	Corrective action is ongoing.
2008	45	08-40	Perform Root-Cause Analysis of Service Delivery Failures	N/A	VITA	-	Corrective action is ongoing.
2008	45	08-41	Improve Process for Resolving Billing Discrepancies	N/A	VITA	-	Corrective action is ongoing.

FINANCIAL REPORTING FINDINGS

Department of Accounts

2009	19	09-11	Improve Financial Reporting Processes	N/A	DOA	-	Corrective action is ongoing.
------	----	-------	---------------------------------------	-----	-----	---	-------------------------------

Department of Social Services

2009	21	09-14	Develop Procedures for Accounting Adjustments	N/A	DSS	-	Resolved
------	----	-------	---	-----	-----	---	----------

COMMONWEALTH OF VIRGINIA
Comments on Resolution of Prior Year Audit Findings
For the Year Ended June 30, 2010

Fiscal Year	Page Number	Finding Number	Title of Finding	CFDA Number	State Agency	Questioned Costs	Current Status
-------------	-------------	----------------	------------------	-------------	--------------	------------------	----------------

Department of Taxation

2009	19	09-11	Improve Financial Reporting Processes	N/A	TAX	-	Resolved
------	----	-------	---------------------------------------	-----	-----	---	----------

University of Virginia

2009	21	09-13	Improve Financial Statement Preparation Process	N/A	UVA	-	Resolved
------	----	-------	---	-----	-----	---	----------

Virginia Retirement System

2009	20	09-12	Improve Written Policies and Procedures and Review Process for Financial Reporting	N/A	VRS	-	Resolved
2008	21	08-12	Improve Written Policies and Procedures over Financial Reporting		VRS		See Audit Control No. 09-12.

FEDERAL COMPLIANCE FINDINGS

U. S. Department of Education

2009	43	09-41	Improve Pell Disbursement Reporting and Reconciliation Process	84.063	RU	-	Resolved
2009	43	09-42	Improve Management of Federal Grant Funds	84.397	CB	-	Resolved
2009	45	09-43	Properly Process Return of Title IV Funds	Student Financial Aid Cluster	UVA	-	Resolved
2009	46	09-44	Promptly Calculate and Return Title IV Funds for Unofficial Withdrawals	Student Financial Aid Cluster	NSU	-	Resolved
2009	47	09-45	Properly Manage Title IV Refunds	Student Financial Aid Cluster	MECC, CVCC	-	Resolved
2009	48	09-46	Comply with Federal Regulations for Exit Counseling	Student Financial Aid Cluster	NSU	-	Corrective action is ongoing.

U. S. Department of Energy

2009	49	09-47	Continue Improving Fiscal Monitoring of Subrecipients	81.042	DHCD	-	Corrective action is ongoing.
------	----	-------	---	--------	------	---	-------------------------------

U. S. Department of Health and Human Services

2009	50	09-48	Strengthen Inventory and Billing Controls	Medicaid Cluster	VITA	-	Corrective action is ongoing.
2008	61	08-58			VITA		See Audit Control No. 09-48.
2009	51	09-49	Establish and Document Procedures for Classifying Assets in Service Option 5	Medicaid Cluster	VITA	-	Corrective action is ongoing.
2008	59	08-55			VITA		See Audit Control No. 09-49.
2009	52	09-50	Improve Policies and Procedures over Asset Inventory	Medicaid Cluster	VITA	-	Corrective action is ongoing.

COMMONWEALTH OF VIRGINIA
Comments on Resolution of Prior Year Audit Findings
For the Year Ended June 30, 2010

Fiscal Year	Page Number	Finding Number	Title of Finding	CFDA Number	State Agency	Questioned Costs	Current Status
-------------	-------------	----------------	------------------	-------------	--------------	------------------	----------------

U. S. Department of Health and Human Services (Cont)

2009	53	09-51	Improve Reporting to Allow Comparison of Revenue versus Allowable Costs	Medicaid Cluster	VITA	-	Corrective action is ongoing.
2008	57	08-52			VITA		See Audit Control No. 09-51.
2009	53	09-52	Establish and Document Procedures for the Creation of Rate Structures	Medicaid Cluster	VITA	-	Corrective action is ongoing.
2008	57	08-53			VITA		See Audit Control No. 09-52.
2009	54	09-53	Improve Process for Establishing Rate Tiers	Medicaid Cluster	VITA	-	Corrective action is ongoing.
2008	58	08-54			VITA		See Audit Control No. 09-53.
2009	55	09-54	Notify Oversight Entities of Rate Changes	Medicaid Cluster	VITA	-	Corrective action is ongoing.
2009	55	09-55	Equitably Distribute Virtual Inventory Costs to Agencies	Medicaid Cluster	VITA	-	Corrective action is ongoing.
2009	57	09-56	Ensure Hours are Entered Correctly	93.558	DSS	-	Corrective action is ongoing.
2009	58	09-57	Require Independent Peer Reviews	93.958	DBHDS	-	Resolved
2009	59	09-58	Improve Coordination between Local Social Workers and the Division of Child Support Enforcement	93.558	DSS	-	Corrective action is ongoing.
2008	54	08-50	Improve Monitoring Program over Community Service Boards	93.959	DBHDS	-	Resolved
2007	56	07-45			DBHDS		See Audit Control No. 08-50.
2006	36	06-28	Strengthen Monitoring of the Community Service Boards		DBHDS		See Audit Control No. 07-45.
2008	60	08-56	Improve Process over Properly Reporting Imputed Revenues	Medicaid Cluster	VITA	-	Corrective action is ongoing.
2008	61	08-57	Establish and Document Procedures Surrounding Miscellaneous Charges	Medicaid Cluster	VITA	-	Corrective action is ongoing.
2008	62	08-59	Improve Policies and Procedures over Asset Inventory	Medicaid Cluster	VITA	-	Resolved
2007	53	07-43	Align Plan for Monitoring Local Social Services Offices with Best Practices	93.558	DSS	-	Resolved
2007	59	07-46	Establish Procedures for Controlling the Cash in the Child Support Enforcement Fund	93.563	DSS	-	Resolved
2006	41	06-33	Establish Control Mechanisms for Foster Care and Adoption Payments	93.658	DSS	-	Corrective action is ongoing.
2005	31	05-22			DSS		See Audit Control No. 06-33.

COMMONWEALTH OF VIRGINIA

Comments on Resolution of Prior Year Audit Findings

For the Year Ended June 30, 2010

Fiscal Year	Page Number	Finding Number	Title of Finding	CFDA Number	State Agency	Questioned Costs	Current Status
-------------	-------------	----------------	------------------	-------------	--------------	------------------	----------------

U. S. Department of Veterans Affairs

2007	46	07-34	Establish a Complete Information Security Plan to Comply with COV Security Policy	N/A	DVS	-	Corrective action is ongoing.
2006	46	06-38	Information Systems Security Assurance	64.005	DVS		Resolved

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
U.S. DEPARTMENT OF AGRICULTURE				
Plant and Animal Disease, Pest Control, and Animal Care	10.025		\$ 1,277,012	
<i>Pass-Through From VMI Research Labs</i>	10.025			\$ 49,078
Wildlife Services	10.028		79,319	
Market Protection and Promotion	10.163		174,298	
Specialty Crop Block Grant Program	10.169		85,331	
Specialty Crop Block Grant Program - Farm Bill	10.170		102,369	
Grants for Agricultural Research, Special Research Grants	10.200		3,009	
<i>Pass-Through From University of Florida</i>	10.200			637
<i>Pass-Through From University of Georgia</i>	10.200			461
Grants for Agricultural Research-Competitive Research Grants	10.206			
<i>Pass-Through From Colorado State University</i>	10.206			128
Food and Agricultural Sciences National Needs Graduate Fellowship Grants	10.210			
<i>Pass-Through From Montana State University</i>	10.210			17,125
Sustainable Agriculture Research and Education	10.215			
<i>Pass-Through From Sustainable Agriculture Research and Education</i>	10.215			40,806
<i>Pass-Through From University of Georgia</i>	10.215			84,309
Higher Education Challenge Grants	10.217		190,011	
<i>Pass-Through From Montana State University</i>	10.217			2,562
<i>Pass-Through From University of Georgia</i>	10.217			314
<i>Pass-Through From University of Wyoming</i>	10.217			8,344
Higher Education Multicultural Scholars Program	10.220		14,896	
Agricultural and Rural Economic Research	10.250		1,668	
Integrated Programs	10.303		70,751	
<i>Pass-Through From North Carolina State University</i>	10.303			11,167
<i>Pass-Through From University of Maryland</i>	10.303			28,564
Homeland Security-Agricultural	10.304			
<i>Pass-Through From University of Florida</i>	10.304			39,577
Specialty Crop Research Initiative	10.309			
<i>Pass-Through From Cornell University</i>	10.309			3,011
Technical Assistance to Cooperatives	10.350		576,461	
State Mediation Grants	10.435		41,881	
Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers	10.443		34,183	
Direct Housing-Natural Disaster	10.445		49,743	
Community Outreach and Assistance Partnership Program	10.455		11,848	
Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	10.475		1,624,213	
Cooperative Extension Service	10.500		11,458,316	
<i>Pass-Through From Auburn University</i>	10.500			7,104
<i>Pass-Through From Cornell University</i>	10.500			1,858
<i>Pass-Through From Kansas State University</i>	10.500			45,630
<i>Pass-Through From Penn State University</i>	10.500			7,997
<i>Pass-Through From Research Corporation of the University of Hawaii</i>	10.500			8,925
<i>Pass-Through From Texas A&M University</i>	10.500			22,615
<i>Pass-Through From University of Georgia</i>	10.500			10,357
<i>Pass-Through From University of Nebraska</i>	10.500			173,014
Food Donation	10.550		198,577	
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557		90,313,399	
<i>Pass-Through From North Carolina Department of Health</i>	10.557			269,030
Child and Adult Care Food Program	10.558		31	
State Administrative Expenses for Child Nutrition	10.560		2,385,095	
Nutrition Assistance For Puerto Rico	10.566		20,507	
Senior Farmers Market Nutrition Program	10.576		541,569	

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Child Nutrition Discretionary Grants Limited Availability	10.579		20,667	
Fresh Fruit and Vegetable Program	10.582		1,548,862	
Forestry Research	10.652		5,988	
Cooperative Forestry Assistance	10.664		5,665,850	
National Forest-Dependent Rural Communities	10.670		84,489	
Forest Land Enhancement Program	10.677			
<i>Pass-Through From The Nature Conservancy</i>	10.677			8,692
Forest Stewardship Program	10.678		161,403	
Forest Health Protection	10.680		29,507	
Technical Assistance and Training Grants	10.761		28,220	
Community Facilities Loans and Grants	10.766		450,000	
Rural Business Enterprise Grants	10.769		25,388	
Resource Conservation and Development	10.901		40,464	
Soil and Water Conservation	10.902		889	
Rural Abandoned Mine Program	10.910			
<i>Pass-Through From Maryland Department of Agriculture</i>	10.910			33,666
Environmental Quality Incentives Program	10.912		119,407	
<i>Pass-Through From National Fish and Wildlife Foundation</i>	10.912			162,420
Wildlife Habitat Incentive Program	10.914		77,831	
Technical Agricultural Assistance	10.960		5,174	
Other Assistance:				
Agricultural Statistics Service	10.000		965	
Agricultural Statistics Service Surveys	10.000		6,259	
Department of Agriculture-FY09-Facility Management Certificate-Facility Planning and Design Management	10.000	PO#AG-3151-P-08-0250	13	
Other Assistance	10.000	08-JV-11132424-217	99,844	
Other Assistance	10.000	NRCS 68-3A75-5-193	193,612	
Other Assistance	10.000		13,770	
Total Non-Stimulus			117,833,089	1,037,391
Stimulus (ARRA):				
Aquaculture Grants Program (AGP)	10.086		81,395	
WIC Grants To States(WGS)	10.578		308,784	
Child Nutrition Discretionary Grants Limited Availability	10.579		1,869,231	
Recovery Act of 2009: Wildland Fire Management	10.688		67,363	
Total Stimulus (ARRA)			2,326,773	-
Total Excluding Clusters Identified Below			120,159,862	1,037,391
Child Nutrition Cluster:				
School Breakfast Program	10.553		50,829,722	
National School Lunch Program	10.555		198,356,463	
Special Milk Program for Children	10.556		68,051	
Summer Food Service Program for Children	10.559		76,540	
Total Child Nutrition Cluster			249,330,776	-
Emergency Food Assistance Cluster:				
Stimulus (ARRA):				
Emergency Food Assistance Program (Administrative Costs)	10.568		479,406	
Emergency Food Assistance Program (Food Commodities)	10.569		641,391	
Total Stimulus (ARRA)			1,120,797	-

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Non-Stimulus:				
Emergency Food Assistance Program (Administrative Costs)	10.568		1,511,694	
Emergency Food Assistance Program (Food Commodities)	10.569		12,604,529	
Total Non-Stimulus			14,116,223	-
Total Emergency Food Assistance Cluster			15,237,020	-
Schools and Roads Cluster:				
Secure Payments for State and Counties Containing Federal Land	10.665		2,177,846	
Total Schools and Roads Cluster			2,177,846	-
SNAP Cluster:				
Stimulus (ARRA):				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561		2,655,692	
Total Stimulus (ARRA)			2,655,692	-
Non-Stimulus:				
Supplemental Nutrition Assistance Program	10.551		1,169,446,289	
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561		96,289,444	
Total Non-Stimulus			1,265,735,733	-
Total SNAP Cluster			1,268,391,425	-
Research and Development Cluster:				
Agricultural Research - Basic and Applied Research	10.001		1,432,479	
<i>Pass-Through From University of Southern Mississippi</i>	10.001			9,450
<i>Pass-Through From University of Wisconsin Madison</i>	10.001			2,198
<i>Pass-Through From West Virginia University</i>	10.001			17,933
Plant and Animal Disease, Pest Control, and Animal Care	10.025		319,029	
Wetlands Reserve Program	10.072		54	
Federal-State Marketing Improvement Program	10.156		56,688	
Grants for Agricultural Research, Special Research Grants	10.200		2,136,221	
<i>Pass-Through From Cornell University</i>	10.200			36,871
<i>Pass-Through From Institute for Advanced Learning and Research</i>	10.200			138,317
<i>Pass-Through From Rutgers, The State University of New Jersey</i>	10.200			5,445
<i>Pass-Through From Southern Illinois University</i>	10.200			15,731
<i>Pass-Through From Southern Regional Aquaculture Center</i>	10.200			1,996
<i>Pass-Through From University of California, Davis</i>	10.200			9,499
<i>Pass-Through From University of Florida</i>	10.200			41,133
<i>Pass-Through From University of Maine</i>	10.200			6,769
Cooperative Forestry Research	10.202		629,682	
Payments to Agricultural Experiment Stations Under the Hatch Act	10.203		3,607,783	
Payments to 1890 Land-Grant Colleges and Tuskegee University	10.205		3,337,233	
Grants for Agricultural Research-Competitive Research Grants	10.206		3,276,863	
<i>Pass-Through From Clemson University</i>	10.206			263
<i>Pass-Through From Kansas State University</i>	10.206			55,962
<i>Pass-Through From University of Arizona</i>	10.206			9,233
<i>Pass-Through From University of California, Davis</i>	10.206			9,717
<i>Pass-Through From University of Maryland</i>	10.206			58,511
<i>Pass-Through From University of Missouri</i>	10.206			40,610

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
<i>Pass-Through From West Virginia University Research Corporation</i>	10.206			71,802
Animal Health and Disease Research	10.207		35,368	
Food and Agricultural Sciences National Needs Graduate Fellowship Grants	10.210		77,225	
Small Business Innovation Research	10.212			
<i>Pass-Through From Phenotype Screening Corporation</i>	10.212			7,693
Sustainable Agriculture Research and Education	10.215			
<i>Pass-Through From Cornell University</i>	10.215			2,261
<i>Pass-Through From Sustainable Agriculture Research and Education</i>	10.215			1,872
<i>Pass-Through From University of Georgia</i>	10.215			7,156
1890 Institution Capacity Building Grants	10.216		586,884	
Biotechnology Risk Assessment Research	10.219		42,306	
Agricultural and Rural Economic Research	10.250		65,346	
Integrated Programs	10.303		771,387	
<i>Pass-Through From Louisiana State University Agricultural Center</i>	10.303			8,310
<i>Pass-Through From North Carolina State University</i>	10.303			100,324
<i>Pass-Through From University of Georgia</i>	10.303			4,603
International Science and Education Grants	10.305		14,848	
Organic Agriculture Research and Extension Initiative	10.307			
<i>Pass-Through From Ohio State University</i>	10.307			18,756
Specialty Crop Research Initiative	10.309			
<i>Pass-Through From University of Wisconsin Madison</i>	10.309			48,284
Agriculture and Food Research Initiative (AFRI)	10.310		127,854	
<i>Pass-Through From University of Minnesota Twin Cities</i>	10.310			4,775
Biomass Research and Development Initiative Competitive Grants Program (BRDI)	10.312			
<i>Pass-Through From University of Florida</i>	10.312			107,369
Cooperative Extension Service	10.500		1,048,825	
<i>Pass-Through From NC State University</i>	10.500			19,029
<i>Pass-Through From Regents of the University of California</i>	10.500			8,263
<i>Pass-Through From Texas A&M University</i>	10.500			12,664
<i>Pass-Through From University of Arizona</i>	10.500			46,202
Foreign Market Development Cooperator Program	10.600		29,070	
Forestry Research	10.652		794,060	
Cooperative Forestry Assistance	10.664		261,113	
<i>Pass-Through From Hardwood Market Report</i>	10.664			47,273
<i>Pass-Through From National Fish and Wildlife Foundation</i>	10.664			134
Rural Development, Forestry, and Communities	10.672			
<i>Pass-Through From Glacierland Resource Conservation and Development</i>	10.672			2,614
Urban and Community Forestry Program	10.675		41,793	
Forest Health Protection	10.680		886,537	
Wood Education and Resource Center	10.681		90,901	
<i>Pass-Through From Conway & Robison, LLC</i>	10.681			13,100
Resource Conservation and Development	10.901		8,946	
Soil and Water Conservation	10.902		6,759	
<i>Pass-Through From Farm Pilot Project Coordination Incorporated</i>	10.902			36,676
Wildlife Habitat Incentive Program	10.914		135,016	
Technical Agricultural Assistance	10.960		131,162	
Scientific Cooperation and Research	10.961		23,938	
Cochran Fellowship Program-International Training-Foreign Participant	10.962		62,126	
Other Assistance:				
Canopy Water Content	10.000	58-1265-6-084	7	
Other Assistance	10.000	06-PA-11080821-020	673	

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Other Assistance	10.000	08-JV-11242309-067	4,350	
Other Assistance	10.000	08-JV-11261976-359	30,854	
Other Assistance	10.000	09-9419-0081-CA	113,247	
Other Assistance	10.000	1S-3997-07	31,065	
Other Assistance	10.000	2009-34191-19848	116,733	
Other Assistance	10.000	43-3AEL-5-80055	20,125	
Other Assistance	10.000	58-1275-7-373	34,737	
Other Assistance	10.000	58-1931-7-783	3,433	
Other Assistance	10.000	58-5000-6-0075	19,537	
Other Assistance	10.000	58-6645-0-108	7,878	
Other Assistance	10.000	58-6645-7-255	9,722	
Other Assistance	10.000	68-3A75-4-153	14,013	
Other Assistance	10.000	AG-3A94-P-07-0077	1,652	
Other Assistance	10.000	AG-3A94-P-10-0014	5,000	
Other Assistance	10.000	CHECK No 1025	2,457	
Other Assistance	10.000	EXECUTED 6/7/10	4,132	
Other Assistance	10.000	L08AC14596	28,909	
Other Assistance	10.000	P0902355	19,177	
Other Assistance	10.000	PO AG-3A94-P-08-0148	47,675	
Other Assistance	10.000	PO AG-3A94-P-08-0166	73,648	
<i>Pass-Through From National Association of State Universities and Land-Grant Colleges</i>	10.000	AKI-CB-136		12,638
<i>Pass-Through From National Fish and Wildlife Foundation</i>	10.000	2007-0071-001		4,826
<i>Pass-Through From United Sorghum Checkoff Program</i>	10.000	R0006-10		1,863
<i>Pass-Through From University of Idaho</i>	10.000	P0016074		2,054
<i>Pass-Through From University of Minnesota Twin Cities</i>	10.000	D1876601107		9,872
Total Research and Development Cluster			20,626,520	1,060,051
Total U.S. Department of Agriculture			1,675,923,449	2,097,442
U.S. DEPARTMENT OF COMMERCE				
Economic Development-Technical Assistance	11.303		245	
<i>Pass-Through From Hampton Roads Research Partnership</i>	11.303			25,064
Interjurisdictional Fisheries Act of 1986	11.407		142,298	
Sea Grant Support	11.417		988,552	
Coastal Zone Management Administration Awards	11.419		5,285,908	
Coastal Zone Management Estuarine Research Reserves	11.420		317,092	
Unallied Industry Projects	11.452		8,651,430	
Unallied Management Projects	11.454		1,163,329	
Chesapeake Bay Studies	11.457		329,602	
Habitat Conservation	11.463		50,425	
Atlantic Coastal Fisheries Cooperative Management Act	11.474		341,667	
Educational Partnership Program	11.481		16,939	
Public Safety Interoperable Communication Grant Program	11.555		8,311,434	
Manufacturing Extension Partnership	11.611		3,326,238	
Other Assistance:				
Dispersion Modeling Conference July 2009	11.000	DG133009SE2767	2,500	
MAS Industry Structure Workshop	11.000	8/12/09 STATEMENT OF WORK FY10	21,288	
Other Assistance	11.000	LOG-01-66-08645.01	176,085	
Total Non-Stimulus			29,125,032	25,064
Stimulus (ARRA):				
Habitat Conservation	11.463			
<i>Pass-Through From The Nature Conservancy</i>	11.463			326,628

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
State Broadband Data and Development Grant Program	11.558		90,133	
Total Stimulus (ARRA)			90,133	326,628
Total Excluding Clusters Identified Below			29,215,165	351,692
Public Works and Economic Development Center:				
Economic Adjustment Assistance	11.307		17,857,271	
<i>Pass-Through From Institute for Advanced Learning and Research</i>	11.307			39,896
Total Public Works and Economic Development Center			17,857,271	39,896
Research and Development Cluster:				
Research and Evaluation Program	11.312			
<i>Pass-Through From West Virginia University Research Corporation</i>	11.312			55,231
Sea Grant Support	11.417		1,005,017	
<i>Pass-Through From Smithsonian Environmental Research Center</i>	11.417			13,222
Coastal Zone Management Administration Awards	11.419		610,771	
Coastal Zone Management Estuarine Research Reserves	11.420		352,317	
<i>Pass-Through From University of New Hampshire</i>	11.420			84,301
Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	11.427		71,920	
Undersea Research	11.430		43,192	
<i>Pass-Through From Texas A&M Research Foundation</i>	11.430			28,778
Climate and Atmospheric Research	11.431		203,014	
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes	11.432		15,379	
Marine Fisheries Initiative	11.433		83,326	
Environmental Sciences, Applications, Data, and Education	11.440		96,731	
Unallied Industry Projects	11.452		427,892	
Unallied Management Projects	11.454		904,152	
Cooperative Science and Education Program	11.455		313,886	
<i>Pass-Through From University of New Hampshire</i>	11.455			719
Chesapeake Bay Studies	11.457		720,129	
<i>Pass-Through From James River Association</i>	11.457			30,780
<i>Pass-Through From University of Maryland</i>	11.457			17,551
Special Oceanic and Atmospheric Projects	11.460		57,218	
Habitat Conservation	11.463			
<i>Pass-Through From National Fish and Wildlife Foundation</i>	11.463			12,838
Meteorologic and Hydrologic Modernization Development	11.467			
<i>Pass-Through From University Corporation for Atmospheric Research</i>	11.467			5,255
Applied Meteorological Research	11.468		10,767	
Unallied Science Program	11.472		559,350	
<i>Pass-Through From East Coast Shellfish Research Institution</i>	11.472			41,862
<i>Pass-Through From The University of Rhode Island</i>	11.472			4,776
<i>Pass-Through From University of Maryland</i>	11.472			41,696
Coastal Services Center	11.473			
<i>Pass-Through From Rutgers, The State University of New Jersey</i>	11.473			42,689
<i>Pass-Through From Southeastern Universities Research Consortium</i>	11.473			68,231
Center for Sponsored Coastal Ocean Research-Coastal Ocean Program	11.478		104,925	
<i>Pass-Through From Florida Fish and Game Commission</i>	11.478			58,989
<i>Pass-Through From Louisiana State University</i>	11.478			19,397
<i>Pass-Through From University of Rhode Island</i>	11.478			43,832
Measurement and Engineering Research and Standards	11.609		743,746	
<i>Pass-Through From Research Foundation of State University of New York at Binghamton</i>	11.609			86,700
Advanced Technology Program	11.612			

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
<i>Pass-Through From Berkeley Bionics</i>	11.612			34,586
Technology Innovation Program (TIP)	11.616			
<i>Pass-Through From Physical Acoustics Corporation</i>	11.616			473,832
Congressionally-Identified Projects	11.617		3,194,757	
Other Assistance:				
<i>Pass-Through From Acellent Technologies Incorporated</i>	11.000	AGRMT DTD 3/1/10		12,644
<i>Pass-Through From Maryland Sea Grant College</i>	11.000	CA 09-01 SA7528085-Z		68,025
Land Surface Temperature and Flooding	11.000	DG133E-09-CN-0156	73,661	
MOD3 Consistent Land Surface Temperature	11.000	DG133E08SE2158	80,989	
Other Assistance	11.000	EA133F09SE3486	6,737	
Other Assistance	11.000	RA133R-08-SE-3313	786	
Other Assistance	11.000	SB1341-09-SE-0098	26,828	
Other Assistance	11.000	WC133F08SE4667	2,692	
Total Non-Stimulus			9,710,182	1,245,934
Stimulus (ARRA):				
Habitat Conservation	11.463		241,716	
Measurement and Engineering Research and Standards	11.609		144,111	
Total Stimulus (ARRA)			385,827	-
Total Research and Development Cluster			10,096,009	1,245,934
Total U.S. Department of Commerce			57,168,445	1,637,522
U.S. DEPARTMENT OF DEFENSE				
Procurement Technical Assistance For Business Firms	12.002		254,300	
Payments to States in Lieu of Real Estate Taxes	12.112		18,767	
State Memorandum of Agreement Program for the Reimbursement of Technical Services	12.113		980,377	
Basic and Applied Scientific Research	12.300		78,910	
<i>Pass-Through From RGS Associates, Incorporated</i>	12.300			15,239
National Guard Military Operations and Maintenance (O&M) Projects	12.401		32,155,989	
National Guard Civilian Youth Opportunities	12.404		2,326,421	
Basic Scientific Research	12.431		144,779	
National Flagship Language Program Grants To U.S. Institutions Of Higher Education	12.550			
<i>Pass-Through From University of Maryland</i>	12.550			55,039
<i>Pass-Through From VMI Research Labs</i>	12.550			259,415
National Security Education Program David L. Boren Scholarships	12.551			
<i>Pass-Through From Institute of International Education</i>	12.551			214,515
Community Economic Adjustment Assistance for Establishment, Expansion, Realignment or Closure of Military Installation	12.607		259,862	
Basic, Applied, and Advanced Research in Science and Engineering	12.630			
<i>Pass-Through From Brandeis University</i>	12.630			91,829
<i>Pass-Through From Chenega Technology Services Corporation</i>	12.630			123,446
Air Force Defense Research Sciences Program	12.800		29,060	
<i>Pass-Through From Applied Research Associates</i>	12.800			5,616
Mathematical Sciences Grants Program	12.901		484,532	
<i>Pass-Through From University of Maryland</i>	12.901			8,814
Information Security Grant Program	12.902		555,658	
Research and Technology Development	12.910		45,000	
<i>Pass-Through From Fibertek, Incorporated</i>	12.910			2,950

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Other Assistance:				
Naval Sea Systems Command-FY10 Futures Issues in Facility Management Training	12.000	AGREEMENT 8/3/09	2,033	
Assessment of mLearning Trends in Military Use	12.000	W91CRB-09-C-0053	569,950	
DFAS NAB Little Creek - Oyster Restoration	12.000		9,804	
National Security Agency-FY10-Certificate Program	12.000	H98230-08-C08888/0000	18,312	
Naval Air Warfare Center Aircraft Division-FY10- Acquisition Lifecycle Training	12.000	PO# N0001910TG00594	452	
Naval Postgraduate School-Educating the Acquisition Workforce in Modeling and Simulation-Phase II	12.000	AGREEMENT: N00244-08-2-0002	13,554	
Other Assistance	12.000	HR0011-09-P-0009	6,196	
Other Assistance	12.000	N00178-09-D-3017- 003	100,443	
Other Assistance	12.000	PO# P80666	1,608	
State-wide Procurement Technical Assistance Program	12.000	SP4800-08-2-0841	532,438	
US Air Force-Office of Public Affairs-FY10-Communications Workshop	12.000	5/6/09 SOW	8,559	
US Department of Air Force-FY10-Communication Workshop	12.000	STATEMENT OF WORK 5/11/09	9,125	
<i>Pass-Through From Applied Research Associates</i>	12.000	FA4819-07-D-0001 S-24050.1		71,057
<i>Pass-Through From Applied Research Associates</i>	12.000	FA4819-07-D-0001		245,544
<i>Pass-Through From Applied Research Associates</i>	12.000	S-24050.1 TASK#S24066.1.002		136,902
<i>Pass-Through From Aptima, Incorporated</i>	12.000	W91WAW-08-P-0430		4,686
<i>Pass-Through From Chenega Technology Services Corporation</i>	12.000	2396-10-TASK ORDER 2396.01		63,540
<i>Pass-Through From Computer Sciences Corporation</i>	12.000	HM157607D5002		288
<i>Pass-Through From Electronic Data Systems Information Services LLC</i>	12.000	HM157608D0006		4,472
<i>Pass-Through From Energetics Technology Center</i>	12.000	ETC-2009-003		86,519
<i>Pass-Through From Global Resource Solutions, Incorporated</i>	12.000	96162NBS23 BAONBS23-001		13,295
<i>Pass-Through From Northrop-Grumman</i>	12.000	7500053665		39,917
<i>Pass-Through From Northrop-Grumman</i>	12.000	R1-1J191 PO #7500013668		30,664
<i>Pass-Through From Radiance Technologies Incorporated</i>	12.000	DASG60-02-C-0069		60,157
<i>Pass-Through From Raytheon Systems</i>	12.000	EES1452		11,819
<i>Pass-Through From Raytheon Systems</i>	12.000	JAD1369		49,183
<i>Pass-Through From Raytheon Systems</i>	12.000	JAD1394		51,755
<i>Pass-Through From Raytheon Systems</i>	12.000	JAD1280		66,745
<i>Pass-Through From Science Applications International Corporation</i>	12.000	DASG60-02-D-0006 P010010194		8,074
<i>Pass-Through From Science Applications International Corporation</i>	12.000	DASG60-02-D-0006 PO10012838		42,639
<i>Pass-Through From Science Applications International Corporation</i>	12.000	DASG60-02-D-0006 P010020460		12,298
<i>Pass-Through From Science Applications International Corporation</i>	12.000	DTRA01-03-D0017 PO10036218		43,383
Total Non-Stimulus			38,606,129	1,819,800
Stimulus (ARRA):				
Other Assistance:				
Other Assistance	12.000	W912HQ-09-C-0058	111,682	
<i>Pass-Through From United Technologies Research Center</i>	12.000	1159787		127,093
Total Stimulus (ARRA)			111,682	127,093
Total Excluding Clusters Identified Below:			38,717,811	1,946,893
Research and Development Cluster:				
Aquatic Plant Control	12.100			
<i>Pass-Through From DuPont</i>	12.100			187,781
Protection, Clearing and Straightening Channels	12.109		10,712	
Collaborative Research and Development	12.114		126,032	
<i>Pass-Through From EA Engineering, Science, & Technology Incorporated</i>	12.114			238,933
<i>Pass-Through From Fibertek Incorporated</i>	12.114			1,192

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Basic and Applied Scientific Research	12.300		30,095,687	
<i>Pass-Through From 3e Technologies International Incorporated</i>	12.300			23,098
<i>Pass-Through From Adaptive Technologies Incorporated</i>	12.300			162
<i>Pass-Through From Applied EM Incorporated</i>	12.300			343
<i>Pass-Through From Astron Wireless Technologies Incorporated</i>	12.300			6,131
<i>Pass-Through From AUSGAR Technologies Incorporated</i>	12.300			88,773
<i>Pass-Through From AVID LLC</i>	12.300			103,318
<i>Pass-Through From BAE Systems NA, Incorporated</i>	12.300			74,824
<i>Pass-Through From BBN Technologies Corporation</i>	12.300			219,745
<i>Pass-Through From Cognitive Radio Technologies LLC</i>	12.300			16,301
<i>Pass-Through From Discover Technologies LLC</i>	12.300			1,836
<i>Pass-Through From Enig Associates Incorporated</i>	12.300			10,862
<i>Pass-Through From Flo-Tork Incorporated</i>	12.300			182,968
<i>Pass-Through From GE Global Research</i>	12.300			126,431
<i>Pass-Through From Geo-Marine Incorporated</i>	12.300			8,193
<i>Pass-Through From Global Engineering and Materials Incorporated</i>	12.300			15,423
<i>Pass-Through From Global Strategies Group</i>	12.300			14,145
<i>Pass-Through From Institute for Advanced Learning and Research</i>	12.300			322,201
<i>Pass-Through From Integrated Systems Solutions Incorporated</i>	12.300			58,606
<i>Pass-Through From IR Flex Corporation</i>	12.300			95,729
<i>Pass-Through From Joseph W Jones Ecological Research</i>	12.300			11,807
<i>Pass-Through From KAB Labs</i>	12.300			44,773
<i>Pass-Through From Luna Innovations Incorporated</i>	12.300			122,711
<i>Pass-Through From NanoSonic Incorporated</i>	12.300			36,637
<i>Pass-Through From Northrop Grumman Corporation</i>	12.300			156,097
<i>Pass-Through From Research Triangle Institute</i>	12.300			237,292
<i>Pass-Through From RJK Technologies</i>	12.300			19,321
<i>Pass-Through From SCA Technica Incorporated</i>	12.300			9,187
<i>Pass-Through From Science Applications International</i>	12.300			191,752
<i>Pass-Through From Stevens Institute of Technology</i>	12.300			34,894
<i>Pass-Through From Teledyne Scientific & Imaging LLC</i>	12.300			124,858
<i>Pass-Through From University of California, Santa Barbara</i>	12.300			510,749
<i>Pass-Through From University of Maryland</i>	12.300			159,321
<i>Pass-Through From University of Michigan - Ann Arbor</i>	12.300			163,299
<i>Pass-Through From University of New Mexico</i>	12.300			287,366
<i>Pass-Through From University of North Carolina at Charlotte</i>	12.300			7,204
<i>Pass-Through From University of North Carolina, Chapel Hill</i>	12.300			25,752
<i>Pass-Through From University of Southern California</i>	12.300			133,998
<i>Pass-Through From University of Washington</i>	12.300			104,232
Basic Scientific Research - Combating Weapons of Mass Destruction	12.351		1,233,828	
Military Medical Research and Development	12.420		6,811,981	
<i>Pass-Through From Georgetown University</i>	12.420			141,893
<i>Pass-Through From Henry Jackson Foundation for the Advancement of Military Medicine</i>	12.420			699,314
<i>Pass-Through From Luna Innovations, Incorporated</i>	12.420			16,012
<i>Pass-Through From McGuire Research Institute</i>	12.420			164,126
<i>Pass-Through From Rutgers, The State University of New Jersey</i>	12.420			275,461
<i>Pass-Through From The Geneva Foundation</i>	12.420			140,700
<i>Pass-Through From TRUE Research Foundation</i>	12.420			6,918
<i>Pass-Through From University of Cincinnati</i>	12.420			2,586
<i>Pass-Through From University Of Connecticut</i>	12.420			43,190
<i>Pass-Through From University of Texas Health Sciences Center at San Antonio</i>	12.420			161,527
Basic Scientific Research	12.431		4,898,884	

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
<i>Pass-Through From Case Western Reserve University</i>	12.431			199,433
<i>Pass-Through From Cornell University</i>	12.431			99,436
<i>Pass-Through From International Technology Center</i>	12.431			2,257
<i>Pass-Through From Pennsylvania State University</i>	12.431			307,128
<i>Pass-Through From University of California, Santa Barbara</i>	12.431			141,055
<i>Pass-Through From University of Illinois</i>	12.431			145,894
<i>Pass-Through From University of South Carolina</i>	12.431			158,197
<i>Pass-Through From University of Texas at Austin</i>	12.431			66,150
Basic, Applied, and Advanced Research in Science and Engineering	12.630		1,380,334	
<i>Pass-Through From California Institute of Technology</i>	12.630			2,242
<i>Pass-Through From Morgan State University</i>	12.630			34,673
<i>Pass-Through From University of Maine</i>	12.630			41,755
Air Force Defense Research Sciences Program	12.800		8,086,893	
<i>Pass-Through From Aptima, Incorporated</i>	12.800			11,418
<i>Pass-Through From Arizona State University</i>	12.800			141,813
<i>Pass-Through From AVID LLC</i>	12.800			131
<i>Pass-Through From Kyma Technologies Incorporated</i>	12.800			22,296
<i>Pass-Through From Luna Innovations Incorporated</i>	12.800			11,355
<i>Pass-Through From NanoSonic Incorporated</i>	12.800			12,502
<i>Pass-Through From Princeton University</i>	12.800			57,277
<i>Pass-Through From Sentor Technologies</i>	12.800			8,307
<i>Pass-Through From Texas A&M University</i>	12.800			63,578
<i>Pass-Through From University of California at Berkeley</i>	12.800			22,524
<i>Pass-Through From University of Southern California</i>	12.800			31,337
<i>Pass-Through From University of Utah</i>	12.800			235,106
<i>Pass-Through From Vanderbilt University</i>	12.800			33,896
<i>Pass-Through From Yale University</i>	12.800			158,700
Language Grant Program	12.900			
<i>Pass-Through From Science Applications International Corporation</i>	12.900			277,493
Mathematical Sciences Grants Program	12.901		45,365	
Information Security Grant Program	12.902		110,684	
<i>Pass-Through From Defense Group, Incorporated</i>	12.902			76,071
<i>Pass-Through From Strategic Analysis, Incorporated</i>	12.902			7,045
Research and Technology Development	12.910		3,045,382	
<i>Pass-Through From Boeing Advanced Systems</i>	12.910			306,764
<i>Pass-Through From HRL Laboratories, LLC</i>	12.910			151,841
<i>Pass-Through From University of California, San Diego</i>	12.910			43,607
<i>Pass-Through From University Of Illinois</i>	12.910			26,085
Other Assistance:				
Advanced Cyber Attack	12.000	FA8750-06-C-0246	73,195	
Agent Learning for Mixed Initiative Knowledge Acquisition	12.000	FA9550-07-1-0268	105,789	
Clinical Legal Assistance	12.000	W74V8H-06-1-0012	198,998	
Coupling Finite Element Flow Vulnerability Protection Option	12.000	HDTRA1-08-C-0017	531,470	
Determination of Outstanding Scenarios for Situational Awareness	12.000	W9132V-09-C-0007	71,587	
Development of a Network Enabled Capability Short Course	12.000	N65236-09-P-6798	65,206	
Discovery of Biothreat Agents	12.000	W81XWH-06-C-0360, P0003	17,692	
Dissecting Situational Strength: Theoretical Analysis and Empirical Tests	12.000	W91WAW-09-C-0096	46,227	
Environmental Bioterrorism Detection	12.000	HDTRA1-09-C-0053	1,210,695	
Forecasting Irregular Warfare	12.000	N00014-08-1-0378, MOD P00004	353,249	
Geospatial Battle Management	12.000	W9132V-07-C-0006	1,090,151	
Intelligent Software Agent for Training Intelligence Analysts	12.000	N41756-09-C-4599	351,296	
Intergovernmental Personnel Act- Alberts	12.000		180,497	
Intergovernmental Personnel Act- Elder	12.000		31,391	
Intergovernmental Personnel Act- Nielsen	12.000		127,808	

COMMONWEALTH OF VIRGINIA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2010

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Intergovernmental Personnel Act- Schlabach	12.000		124,779	
Mapping Attack Paths in Black Box Networks	12.000	FA9550-08-1-0157	180,819	
Operational Transition of Proactive Network Risk Analysis Technology	12.000	FA8750-09-C-0168	471,711	
Other Assistance	12.000	N00174-09-M-0040	16,863	
Other Assistance	12.000	Contract# 7100046398	39,566	
Other Assistance	12.000	F2VUCC8295M001IPA DATED 9/5/09	270,500	
Other Assistance	12.000	FA2386-08-1-4129	31,793	
Other Assistance	12.000	FA8651-04-C-0397	8,946	
Other Assistance	12.000	H98230-07-C-0418	346,923	
Other Assistance	12.000	HDTRA1-07-1-0003	52,173	
Other Assistance	12.000	HDTRA1-07-C-0113	3,502,767	
Other Assistance	12.000	IPAA97-08UVIRG1805	226,893	
Other Assistance	12.000	IPAACF-08UVIRG1805	36,152	
Other Assistance	12.000	LOG-W81XWH-08-P-0088	45,450	
Other Assistance	12.000	N00024-08-P-6693	6,372	
Other Assistance	12.000	N00178-09-C-3013	172,777	
Other Assistance	12.000	N00178-09-D-3017	8,174	
Other Assistance	12.000	N00178-09-D-3017- 0005	19,813	
Other Assistance	12.000	N00178-09-D-3017 -004	77,990	
Other Assistance	12.000	N00178-09-D-3017 DEL OR 0010	21,932	
Other Assistance	12.000	N00178-09-D-3017-006	222,868	
Other Assistance	12.000	N00178-09-D-3017-008	225,130	
Other Assistance	12.000	N00421-08-1-0004	64,704	
Other Assistance	12.000	N00421-08-1-0005	67,247	
Other Assistance	12.000	N40080-08-LTC-0006	34,111	
Other Assistance	12.000	N40080-10-LTC-001	3,398	
Other Assistance	12.000	N62583-08-C-0055	153,813	
Other Assistance	12.000	SIGNED 8/7/09	65,316	
Other Assistance	12.000	SP0103-06-D-0009-0001 SL4701	37,490	
Other Assistance	12.000	SP4701-08-D-0017	6,988	
Other Assistance	12.000	VA-09-04-24-259-216-00-660	4,810	
Other Assistance	12.000	W56HZV-10-C-L519	2,085	
Other Assistance	12.000	W81XWH-07-P-0962	522	
Other Assistance	12.000	W911QY-08-P-0739	1	
Other Assistance	12.000	W911SR-08-P-0021	981	
Other Assistance	12.000	W911SR-09-C-0058	50,995	
Other Assistance	12.000	W912DY-06-2-0027	157,364	
Other Assistance	12.000	W912HQ-06-C-0035	41,521	
Other Assistance	12.000	W912HQ-08-C-0037	30,262	
Other Assistance	12.000	W912HZ-08-C-0058	60,733	
Other Assistance	12.000	W912HZ-09-P-0173	21,515	
Other Assistance	12.000	W912HZ-09-P-0197	65,213	
Other Assistance	12.000	W913E5-09-C-0006	134,853	
Other Assistance	12.000	W91WAW-09-P-0446	20,000	
Research Driven Approach to Incorporating Innovative Learning Technology Design	12.000	W91CRB-09-C-0095	200,878	
Scalable Adaptive Architectures for Maritime Operations Center Command and Control	12.000	N00014-08-1-0319	148,795	
Statistical Determination of Geo-Spatial Outliers	12.000	W9132V-06-C-0012	23,941	
The Impact of Colonic Microbiota on Breast Cancer	12.000	W81XWH-08-1-0671	151,538	
Pass-Through From 3 Phoenix, Incorporated	12.000	N66604-06-C-1293		47,436
Pass-Through From Aerospace Testing Alliance	12.000	ATA-09-30		62,830
Pass-Through From Alion Science and Technology Corporation	12.000	DAAD19-01-C-0065		100,588
Pass-Through From Alion Science and Technology Corporation	12.000	SPO700-99-D-0301, DO#123		67,800
Pass-Through From Aptima, Incorporated	12.000	W91WAW-09-C-0121		500
Pass-Through From Aptima, Incorporated	12.000	W91WAW-09-C-0120		91,212
Pass-Through From Ascend, Intel LLC	12.000	W15P7T-07-C-P219		55,977

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Pass-Through From Auburn University	12.000	08-CM3-0202531-VT		49,970
Pass-Through From AVID LLC	12.000	AVIDFA865109M0172VT		14,016
Pass-Through From AVID LLC	12.000	AGRMT DTD 9/22/08		2,078
Pass-Through From BAE Systems Advanced Technologies	12.000	HR0011-09-C-D040		19,161
Pass-Through From BAE Systems TSS Incorporated	12.000	S12007VTSU		120,260
Pass-Through From Battelle	12.000	TCN 09247		8,615
Pass-Through From Battelle Memorial Institute	12.000	SP0700-00-D-3180/ DO 0492 227419		89,803
Pass-Through From Battelle Memorial Institute	12.000	SP0700-00-D-3180/DO 0492 230275		88,761
Pass-Through From Battelle Scientific Services	12.000	W911NF-07D-0001/TASK ORDER 0622		201,533
Pass-Through From Berkeley Research Associates, Incorporated	12.000	N00173-00-C-2015		128,256
Pass-Through From Brush Mountain Technologies	12.000	AGREEMENT DATED 8/4/08		2,007
Pass-Through From Calibre Systems Incorporated	12.000	S097-LS080,DO#03-MOD001		1,791
Pass-Through From Carnegie Mellon University	12.000	FA9550-08-1-0356		209,776
Pass-Through From Combustion Research and Flow Technology Incorporated	12.000	08-C-2867-C341		126,339
Pass-Through From Cooperative Research Center for Advanced Composite Structures	12.000	AGRMT DTD 7/1/09		34,063
Pass-Through From Digital Engineering and Imaging Incorporated	12.000	EFFECTIVE DTD 1/22/10		9,045
Pass-Through From Distributed Infinity, Incorporated	12.000	FA8750-08-C-0084		35,703
Pass-Through From Duke University	12.000	W81XWH-09-1-0063		58,287
Pass-Through From EHS Technologies	12.000	CONT N65540-08-D-023		75,144
Pass-Through From Electrical Distribution Design Incorporated	12.000	AGRMT DTD 11/14/07		20,071
Pass-Through From Fibertek Incorporated	12.000	224058-081089		19,839
Pass-Through From Gannon Technologies Group	12.000	OCO2-08		578,802
Pass-Through From Georgia Institute of Technology	12.000	D6137-S2		52,248
Pass-Through From Gryphon Technologies	12.000	AGRMT DTD 9/16/09		54,743
Pass-Through From Henry M. Jackson Foundation	12.000	HU001-09-2-0004		26,839
Pass-Through From Henry M. Jackson Foundation	12.000	HU0001-09-2-0004		5,770
Pass-Through From High Performance Technologies, Incorporated	12.000	GS04T09DBC0017		5,688
Pass-Through From Imperium Incorporated	12.000	AGREEMENT DATED 12/11/08		196,641
Pass-Through From ITT Industries	12.000	CIIS-0087-127		623,399
Pass-Through From Johns Hopkins University	12.000	959393		30,158
Pass-Through From L3 Communications	12.000	P001-0153-050-976-2		128,329
Pass-Through From L3 Communications	12.000	P001-0153-050-976-3		29,521
Pass-Through From Lambda Instruments Incorporated	12.000	AGRMT DTD 1/5/09		86,733
Pass-Through From Lockheed Martin	12.000	N000024-07-C-6349		13,776
Pass-Through From Lockheed Martin	12.000	N00024-05-R-6250		10,000
Pass-Through From Lockheed Martin	12.000	N00024-06-C-6272		77,957
Pass-Through From Luna Innovations Incorporated	12.000	2043-ARM-2S/VT		87,540
Pass-Through From Luna Innovations Incorporated	12.000	2012-NVY-1T/VT		3,877
Pass-Through From Luna Innovations Incorporated	12.000	1901-NVY-2S/VT		38,653
Pass-Through From Luna Innovations Incorporated	12.000	1857-NVY-2S/VT		36,620
Pass-Through From Luna Innovations Incorporated	12.000	2252-NVY-2S-VT		10,625
Pass-Through From Luna Innovations Incorporated	12.000	1617.01-VT		18,238
Pass-Through From Luna Innovations Incorporated	12.000	2085-DPA-1S/VT		17,705
Pass-Through From Malcolm Pirnie Incorporated	12.000	PROJECT NO 4659009		68,869
Pass-Through From Marstel-Day LLC	12.000	AGREEMENT DATED 12/19/06		915
Pass-Through From Metis Design Corporation	12.000	RES AGRMT DTD 2/9/09		8,740
Pass-Through From Michigan State University	12.000	61-3567C		41,385
Pass-Through From Modine Manufacturing Company	12.000	AGREEMENT EFFECTIVE 7/16/08		10,444
Pass-Through From Morgan State University	12.000	AGRMT DTD 10/1/08		12,697
Pass-Through From Morgan State University	12.000	SG-VT-0809		128,868
Pass-Through From MTCSC Incorporated	12.000	10918		4,396
Pass-Through From MTCSC Incorporated	12.000	N68786-08-C-6006		76,038

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
<i>Pass-Through From NanoSonic Incorporated</i>	12.000	A2-3825		17,811
<i>Pass-Through From National Institute of Building Sciences</i>	12.000	AGREEMENT EXECUTED 5/27/09		52,661
<i>Pass-Through From NAVMAR Applied Sciences Corporation</i>	12.000	PO: CH001197		940
<i>Pass-Through From NBM Technologies, Incorporated</i>	12.000	W9132V-08-C-0019		126,837
<i>Pass-Through From NextGen Aeronautics Incorporated</i>	12.000			955
<i>Pass-Through From NextGen Aeronautics Incorporated</i>	12.000	09-11		5,961
<i>Pass-Through From NextGen Aeronautics Incorporated</i>	12.000	PO 09-01		22,155
<i>Pass-Through From NextGen Aeronautics Incorporated</i>	12.000	PO 09-08		1,549
<i>Pass-Through From NextGen Aeronautics Incorporated</i>	12.000	PO 09-12		27,476
<i>Pass-Through From NextGen Aeronautics Incorporated</i>	12.000	PO-09-25		30,487
<i>Pass-Through From NextGen Aeronautics Incorporated</i>	12.000	PO 08-20		34,983
<i>Pass-Through From North Carolina Agricultural and Technical State University</i>	12.000	210037E DTD 3/17/09		22
<i>Pass-Through From Northrop-Grumman</i>	12.000	PO 4500296779		25,000
<i>Pass-Through From Northrop-Grumman</i>	12.000	N611339-00D-0708-0008		222,859
<i>Pass-Through From Northrop-Grumman</i>	12.000	F04701-02-C-0502		79,570
<i>Pass-Through From Northrop-Grumman</i>	12.000	N611339-00-D-0708-00		16,206
<i>Pass-Through From Northrop-Grumman</i>	12.000	W9132V-09-C-0018		482,719
<i>Pass-Through From Open Geographic Information Systems Consortium Incorporated</i>	12.000	G00004131		10,130
<i>Pass-Through From Passive Sensors Unlimited</i>	12.000	NAV 02-100/VT		30,700
<i>Pass-Through From Perceptronics Solutions Incorporated</i>	12.000	W91WAW-08-C-0079		6,538
<i>Pass-Through From Prime Research LC</i>	12.000	ARM 01-204/VT-01		15,547
<i>Pass-Through From Progeny Systems</i>	12.000	PSC-0174		16,425
<i>Pass-Through From Progeny Systems</i>	12.000			37,080
<i>Pass-Through From QinetiQ</i>	12.000	PRS1-00613		68,433
<i>Pass-Through From Radiance Technologies Incorporated</i>	12.000	09S-1357		62,332
<i>Pass-Through From Ricciardi Technologies, Incorporated</i>	12.000	N00178-07-D-4532		132,577
<i>Pass-Through From RTSync Corporation</i>	12.000	NBCH020001 JITC-3-08		49,036
<i>Pass-Through From San Diego State University</i>	12.000			32,178
<i>Pass-Through From Schultz-Creehan LLC</i>	12.000	RESEARCH AGMT DTD 7/27/07		9,160
<i>Pass-Through From Science Applications International</i>	12.000	4400158101		128,779
<i>Pass-Through From Science Applications International</i>	12.000	4400151825		13,182
<i>Pass-Through From Science Applications International</i>	12.000	4400158428		125,009
<i>Pass-Through From Science Applications International</i>	12.000	4400166353		489,236
<i>Pass-Through From Science Applications International</i>	12.000	TO 4400160919		250,207
<i>Pass-Through From Science Applications International</i>	12.000	N00178-04-D-4119, FC20 P010033816		63,115
<i>Pass-Through From Science Applications International</i>	12.000	N00178-04-D-4119, FC20 P010033887		7,589
<i>Pass-Through From Science Applications International</i>	12.000	N00178-04-D-4119 P010033886		54,655
<i>Pass-Through From Science Applications International</i>	12.000	N00039-04-C-2121		32,525
<i>Pass-Through From Securboration Incorporated</i>	12.000	FA8750-08-C-0109		64,479
<i>Pass-Through From Secure Command LLC</i>	12.000	G00380094		30,321
<i>Pass-Through From Secure Command Government Solutions</i>	12.000	WF911NF-10-C-0018		105,412
<i>Pass-Through From Serco, Incorporated</i>	12.000	S2LG9SC4444		183,062
<i>Pass-Through From Smartronix</i>	12.000	N00173-05-C-2016 1302-08-004S		50,866
<i>Pass-Through From Tetra Tech Incorporated</i>	12.000	NAVFAC-PO1050906		155,623
<i>Pass-Through From Textron Systems Corporation</i>	12.000	FA4819-06-C-0004 PO 3500002235		182,200
<i>Pass-Through From Toyon Research Corporation</i>	12.000	FA9550-08-C-0038 SC08-6573-1		55,842
<i>Pass-Through From Universal Technology Corporation</i>	12.000	09-S590-0019-02-C2		52,659
<i>Pass-Through From Universal Technology Corporation</i>	12.000	IND06-009		54,083
<i>Pass-Through From University of Delaware</i>	12.000	W91WAW-08-C-0031		26,310
<i>Pass-Through From University of Maryland</i>	12.000	W312170.8 Z981102		125
<i>Pass-Through From University of Michigan - Ann Arbor</i>	12.000	3000685438 AMENDMENT # 3		84,603
<i>Pass-Through From University of New Mexico</i>	12.000	798149-87F2		629,812
<i>Pass-Through From Vectare LLC</i>	12.000	G00565653-1		118,799
<i>Pass-Through From Vectare LLC</i>	12.000	G00565653-2		50,754
<i>Pass-Through From Versar Atlantic Regional Operations</i>	12.000	PO 006837 & AGRMT DTD 1/22/09		78,748

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
<i>Pass-Through From Wayne State University</i>	12.000			140,200
<i>Pass-Through From Wyle Laboratories</i>	12.000	HC1047-05-D-4005, TAT 113		17,575
<i>Pass-Through From Wyle Laboratories</i>	12.000	HC1047-05-D-4005 AP1428FY09		9,786
<i>Pass-Through From Zeta Associates</i>	12.000	288422		1,287
Total Research and Development Cluster			67,960,498	17,829,583
Total U.S. Department of Defense			106,678,309	19,776,476
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Emergency Shelter Grants Program	14.231		1,502,281	
Supportive Housing Program	14.235		69,684	
HOME Investment Partnerships Program	14.239		17,334,121	
Housing Opportunities for Persons with AIDS	14.241		759,037	
Community Development Block Grants/Brownfields Economic Development Initiative	14.246			
<i>Pass-Through From Accomack-Northampton Planning District Commission</i>	14.246			32,430
Economic Development Initiative-Special Project, Neighborhood Initiative and Miscellaneous Grants	14.251		20,585	
Fair Housing Assistance Program-State and Local	14.401		327,298	
Historically Black Colleges and Universities Program	14.520		239,470	
Demolition and Revitalization of Severely Distressed Public Housing	14.866			
<i>Pass-Through From Norfolk Redevelopment of Housing</i>	14.866			42,113
<i>Pass-Through From Portsmouth Redevelopment and Housing Authority</i>	14.866			120,647
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900		508,106	
Total Non-Stimulus			20,760,582	195,190
Stimulus (ARRA): Homelessness Prevention and Rapid Re-Housing Program (Recovery Act Funded)	14.257		4,685,383	
Total Stimulus (ARRA)			4,685,383	-
Total Excluding Clusters Identified Below			25,445,965	195,190
CDBG Entitlement Grants Cluster:				
Community Development Block Grants/Entitlement Grants	14.218			
<i>Pass-Through From City of Richmond</i>	14.218			93,000
Total CDBG Entitlement Grants Cluster			-	93,000
CDBG State Administered Small Cities Program Cluster: Stimulus (ARRA): Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii - (Recovery Act Funded)	14.255		1,317,575	
Total Stimulus (ARRA)			1,317,575	-
Non-Stimulus: Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228		33,379,280	
Total Non-Stimulus			33,379,280	-
Total CDBG State Administered Small Cities Program Cluster			34,696,855	-

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Research and Development Cluster:				
<i>Pass-Through From Newport Partners LLC</i>	14.000	EXECUTED 03/26/10		3,691
<i>Pass-Through From The QED Group LLC</i>	14.000	RAH-VPI&SU-001		9,432
<i>Pass-Through From The QED Group LLC</i>	14.000	RAHII-CASEY DAWKINS 002		5,198
<i>Pass-Through From Virginia Housing Development Authority</i>	14.000	GRANT DATED 10/1/07		290
Total Research and Development Cluster			-	18,611
Total U.S. Department of Housing and Urban Development			60,142,820	306,801
U.S. DEPARTMENT OF THE INTERIOR				
National Fire Plan - Wildland Urban Interface Community Fire Assistance	15.228		140,494	
Invasive and Noxious Plant Management	15.230		7,645	
Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	15.250		3,474,491	
Abandoned Mine Land Reclamation (AMLR) Program	15.252		6,221,314	
Fish and Wildlife Management Assistance	15.608		20,535	
Coastal Wetlands Planning, Protection and Restoration Act	15.614		855,465	
Cooperative Endangered Species Conservation Fund	15.615		176,088	
Clean Vessel Act	15.616		194,611	
Sportfishing and Boating Safety Act	15.622		261,285	
Firearm and Bow Hunter Education and Safety Program	15.626		240,000	
Landowner Incentive Program	15.633		236,629	
State Wildlife Grants	15.634		912,928	
Research Grants (Generic)	15.650		15,000	
Migratory Bird Monitoring, Assessment and Conservation	15.655		434	
Endangered Species Conservation - Recovery Implementation Funds	15.657		44,954	
National Cooperative Geologic Mapping Program	15.810		171,278	
National Geological and Geophysical Data Preservation Program	15.814		36,192	
Historic Preservation Fund Grants-In-Aid	15.904		793,509	
National Historic Landmark	15.912		14,004	
Outdoor Recreation-Acquisition, Development and Planning	15.916		787,139	
National Center for Preservation Technology and Training	15.923		8,072	
American Battlefield Protection	15.926		2,500,035	
Save America's Treasures	15.929		42,724	
Chesapeake Bay Gateways Network	15.930		83,942	
Conservation Activities by Youth Service Organizations	15.931		22,861	
Other Assistance:				
Other Assistance	15.000	J3086070043	6,486	
Other Assistance	15.000	J450407011	39,631	
<i>Pass-Through From National Fish & Wildlife Foundation</i>	15.000	2003-0265-014		6,547
Total Excluding Clusters Identified Below			17,307,746	6,547
Fish and Wildlife Cluster:				
Sport Fish Restoration Program	15.605		5,871,147	
Wildlife Restoration	15.611		5,690,657	
Total Fish and Wildlife Cluster			11,561,804	-
Research and Development Cluster:				
Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	15.250		3,288	
Applied Science Program Cooperative Agreements Related to Coal Mining Reclamation	15.255		30,221	
Minerals Management Service (MMS) Environmental Studies Program (ESP)	15.423		10,324	
Coastal Impact Assistance Program (CIAP)	15.426			

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
<i>Pass-Through From PCCI Incorporated</i>	15.426			1,705
Fish and Wildlife Management Assistance	15.608		122,143	
<i>Pass-Through From National Fish & Wildlife Foundation</i>	15.608			6,247
Coastal Wetlands Planning, Protection and Restoration Act	15.614			
<i>Pass-Through From Florida International University</i>	15.614			1,760
Cooperative Endangered Species Conservation Fund	15.615		55,394	
<i>Pass-Through From Tennessee Wildlife Resources Agency</i>	15.615			21,831
Multi-State Conservation Grant Program	15.628		95,557	
Conservation Grants Private Stewardship for Imperiled Species	15.632		50,671	
Research Grants (Generic)	15.650		409,575	
<i>Pass-Through From Rochester Institute of Technology</i>	15.650			19,550
Migratory Bird Monitoring, Assessment and Conservation	15.655		21,271	
<i>Pass-Through From UniStar Nuclear Energy</i>	15.655			61,339
Assistance to State Water Resources Research Institutes	15.805		269,113	
<i>Pass-Through From Texas State University Water Resource Institute</i>	15.805			15,910
Earthquake Hazards Reduction Program	15.807		80,396	
U.S. Geological Survey- Research and Data Collection	15.808		380,783	
National Spatial Data Infrastructure Cooperative Agreements Program	15.809		75,922	
National Cooperative Geologic Mapping Program	15.810		32,577	
Cooperative Research Units Program	15.812		948,012	
Minerals Resources External Research Program	15.816		63,628	
National Register of Historic Places	15.914		55,486	
Technical Preservation Services	15.915		22,492	
Rivers, Trails and Conservation Assistance	15.921		459,589	
Save America's Treasures	15.929		2,404	
Other Assistance:				
Basic Ordering Agreement for Student Services Opportunities	15.000	08ERBA0002	149,740	
Development of Model to Explore Anthropogenic Off-site Threats to Resources of the Potomac Gorge	15.000	J-3992-05-0401	57,117	
Maintenance and Enhancement of the Registry for Earth Observation	15.000	07HQSA0131, MOD 01	46,589	
Other Assistance	15.000	51413-8-M001	6,914	
Other Assistance	15.000	5018118G245	244	
Other Assistance	15.000	501818J230	15	
Other Assistance	15.000	501818M727(and mod 1)	4,737	
Other Assistance	15.000	514118M013	6,365	
Other Assistance	15.000	51411-9-J125	49,164	
Other Assistance	15.000	H4506080730	17,150	
Other Assistance	15.000	H5000095041 J5163090001	28,920	
Other Assistance	15.000	IPA AGRMT DTD 2/23/10	13,557	
Other Assistance	15.000	J1526085173	15,459	
Other Assistance	15.000	J2390070026	13,374	
Other Assistance	15.000	J3300065040	20,868	
Other Assistance	15.000	J4531090739	29,055	
Other Assistance	15.000	J4806080745	48,668	
Other Assistance	15.000	J5028070504	6,249	
Other Assistance	15.000	J5140080066	92,947	
Other Assistance	15.000	J881308003	1,829	
Other Assistance	15.000	J8826070108	10,667	
Other Assistance	15.000	R9837071024	23,567	
Other Assistance	15.000	VAF07041	21,519	
Qualitative Analysis of Public Comments on the National Mall	15.000	J3992-07-0400	18,053	
<i>Pass-Through From AmericaView Incorporated</i>	15.000	AV08-VA02		10,163
<i>Pass-Through From AmericaView Incorporated</i>	15.000	AV08-VA01		15,413
<i>Pass-Through From Rochester Institute of Technology</i>	15.000	30728-06		2,631
Total Research and Development Cluster			3,871,613	156,549
Total U.S. Department of the Interior			32,741,163	163,096

COMMONWEALTH OF VIRGINIA
 Schedule of Expenditures of Federal Awards
 for the Year Ended June 30, 2010

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
DEPARTMENT OF JUSTICE				
Non-Stimulus:				
Law Enforcement Assistance-Narcotics and Dangerous Drugs Training	16.004		264,240	
Law Enforcement Assistance-FBI Advanced Police Training	16.300		21,937	
Juvenile Accountability Block Grants	16.523		1,455,570	
Grants to Combat Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	16.525		100,411	
Enhanced Training and Services to end Violence and Abuse of Women Later in Life	16.528		91,924	
<i>Pass-Through From Senior Connections</i>	16.528			20,535
Juvenile Justice and Delinquency Prevention-Allocation to States Part E - Developing, Testing and Demonstrating Promising New Programs	16.540		1,028,804	
Missing Children's Assistance	16.541		91,304	
<i>Pass-Through From National Children's Alliance</i>	16.543		366,378	7,031
Victims of Child Abuse	16.547			
<i>Pass-Through From National Court Appointed Special Advocate Association</i>	16.547			55,000
Title V-Delinquency Prevention Program	16.548		60,541	
State Justice Statistics Program for Statistical Analysis Centers	16.550		50,836	
National Criminal History Improvement Program (NCHIP)	16.554		298,514	
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560		72,924	
Crime Victim Assistance	16.575		8,343,356	
Crime Victim Compensation	16.576		1,285,000	
Edward Byrne Memorial Formula Grant Program	16.579		8	
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	16.580		1,139,092	
Crime Victim Assistance/Discretionary Grants	16.582		54,288	
Violence Against Women Formula Grants	16.588		2,360,810	
The Community-Defined Solutions to Violence Against Women Grant Program	16.590		435,767	
Residential Substance Abuse Treatment for State Prisoners	16.593		20,494	
Corrections-Training and Staff Development	16.601		12,864	
State Criminal Alien Assistance Program	16.606		1,964,693	
Public Safety Partnership and Community Policing Grants	16.710		692,523	
Enforcing Underage Drinking Laws Program	16.727		366,127	
Protecting Inmates and Safeguarding Communities Discretionary Grant Program	16.735		1,916	
Edward Byrne Memorial Justice Assistance Grant Program	16.738		6,458,150	
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742		128,804	
Forensic Casework DNA Backlog Reduction Program	16.743		1,848,795	
Anti-Gang Initiative	16.744			
<i>Pass-Through From Virginia Association of Chiefs of Police</i>	16.744			160,533
Convicted Offender and/or Arrestee DNA Backlog Reduction Program (In-House Analysis and Review)	16.748		1,682	
Edward Byrne Memorial Competitive Grant Program	16.751		9,117	
Other Assistance:				
Federal Bureau of Investigation-FY10-Intro to Statistics for Forensic Scientist Training	16.000	PO# AOLD344	1,070	
Federal Bureau of Investigation-FY10-Leadership Communication Certificate Series	16.000	ORDER #AOC000490	14,701	
Research Assistants Program	16.000	2009-IJ-R-100	833	
<i>Pass-Through From Rand Corporation</i>	16.000	2008-DD-BX-0678 9920100038		23,546
Total Non-Stimulus			29,043,473	266,645

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Stimulus (ARRA):				
Violence Against Women Formula Grants	16.588		1,013,852	
Recovery Act -Internet Crimes Against Children Task Force (ICAC)	16.800		190,694	
Recovery Act - State Victim Assistance Formula Grant Program	16.801		259,879	
Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories	16.803		23,477,153	
Total Stimulus (ARRA)			24,941,578	-
Total Excluding Clusters Identified Below				
			53,985,051	266,645
Research and Development Cluster:				
Antiterrorism Emergency Reserve	16.321		1,220,387	
Part E - Developing, Testing and Demonstrating Promising New Programs	16.541		65,059	
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560		677,819	
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	16.580		177,196	
<i>Pass-Through From Albemarle County Public Schools</i>	16.580			2,771
Public Safety Partnership and Community Policing Grants	16.710		90,578	
Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories	16.803		68,558	
Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government	16.804		254,433	
Other Assistance:				
Community Policing	16.000	2005CKWXK052	20,759	
DuBois Fellow	16.000	2007-IJ-CX-0032	384	
Juvenile Probation Census	16.000	2007-JF-R-120, MOD3	968,084	
Organized Crime and Corruption Research Centers in Russia	16.000	2008-AB-CX-0669	111,855	
Other Assistance	16.000	2009-DN-BX-K233	41,266	
Research Assistance	16.000	2004-IJ-R-003, M-001	17,691	
Social Research on Wrongful Conviction	16.000	2009-IJ-CX-0110	54,716	
<i>Pass-Through From The Johns Hopkins University Applied Physics Laboratory</i>	16.000	963974		8,735
Total Research and Development Cluster			3,768,785	11,506
Total U.S. Department of Justice			57,753,836	278,151

U.S. DEPARTMENT OF LABOR

Non-Stimulus:				
Labor Force Statistics	17.002		1,786,827	
Compensation and Working Conditions	17.005		99,432	
Registered Apprenticeship and Other Training	17.201			
<i>Pass-Through From Shen Valley Workforce Investment Board</i>	17.201			7,192
Unemployment Insurance	17.225		1,293,441,598	
Senior Community Service Employment Program	17.235		2,452,230	
Trade Adjustment Assistance	17.245		11,610,024	
WIA Pilots, Demonstrations, and Research Projects	17.261		430,565	
Employment and Training Administration Evaluations	17.262		5,638	
Work Incentives Grants	17.266		468,408	
Incentive Grants- WIA Section 503	17.267		83,075	
H-1B Job Training Grants	17.268		2,625,040	
<i>Pass-Through From Opportunity, Incorporated</i>	17.268			317,379
<i>Pass-Through From VEC One-stops</i>	17.268			31,182
Community Based Job Training Grants	17.269		3,149,055	
Work Opportunity Tax Credit Program (WOTC)	17.271		391,850	
Temporary Labor Certification for Foreign Workers	17.273		331,741	
Occupational Safety and Health-State Program	17.503		3,063,510	
Consultation Agreements	17.504		1,103,679	
Mine Health and Safety Grants	17.600		246,636	

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Brookwood-Sago Grant	17.603		19,100	
Disability Employment Policy Development	17.720		198,014	
Homeless Veterans Reintegration Project	17.805		540,639	
Total Non-Stimulus			1,322,047,061	355,753
Stimulus (ARRA):				
Unemployment Insurance	17.225		702,637,073	
Senior Community Service Employment Program	17.235		454,122	
Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors	17.275		23,966	
Pass-Through From Community Housing Partners Corporation	17.275			3,201
Total Stimulus (ARRA)			703,115,161	3,201
Total Excluding Clusters Identified Below			2,025,162,222	358,954
Employment Service Cluster:				
Stimulus (ARRA):				
Employment Service/Wagner - Peysers Funded Activities	17.207		5,792,739	
Total Stimulus (ARRA)			5,792,739	-
Non-Stimulus:				
Employment Service/Wagner - Peysers Funded Activities	17.207		14,782,682	
Disabled Veterans' Outreach Program (DVOP)	17.801		1,511,711	
Local Veterans' Employment Representative Program	17.804		2,631,932	
Total Non-Stimulus			18,926,325	-
Total Employment Service Cluster			24,719,064	-
WIA Cluster:				
Stimulus (ARRA):				
WIA Adult Program	17.258		3,317,680	
WIA Youth Activities	17.259		10,196,418	
WIA Dislocated Workers	17.260		7,771,405	
Total Stimulus (ARRA)			21,285,503	-
Non-Stimulus:				
WIA Adult Program	17.258		7,336,085	
Pass-Through From Bay Consortium Workforce Investment Board	17.258			72,563
Pass-Through From Greater Peninsula Workforce Investment Board	17.258			766,860
Pass-Through From Region 2000 Regional Commission	17.258			98,168
Pass-Through From Thomas Jefferson Partnership for Economic Development	17.258			17,652
Pass-Through From VEC One-stops	17.258			487,966
Pass-Through From Virginia Workforce Network	17.258			29,898
Pass-Through From West Piedmont Workforce Investment Board	17.258			18,827
WIA Youth Activities	17.259		7,957,795	
Pass-Through From Bay Consortium Workforce Investment Board	17.259			133,720
Pass-Through From Goodwill Industries	17.259			22,345
Pass-Through From People Incorporated of Southwest Virginia	17.259			13,372
Pass-Through From Region 2000 Regional Commission	17.259			14,192
Pass-Through From South Central Workforce Investment Board	17.259			760,899
Pass-Through From Thomas Jefferson Partnership for Economic Development	17.259			92,265

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
WIA Dislocated Workers	17.260		14,401,319	
<i>Pass-Through From Bay Consortium Workforce Investment Board</i>	17.260			72,723
<i>Pass-Through From Greater Peninsula Workforce Investment Board</i>	17.260			88,166
<i>Pass-Through From Region 2000 Regional Commission</i>	17.260			163,164
<i>Pass-Through From Thomas Jefferson Partnership for Economic Development</i>	17.260			38,945
<i>Pass-Through From VEC One-stops</i>	17.260			591,911
<i>Pass-Through From Virginia Workforce Network</i>	17.260			29,898
<i>Pass-Through From West Piedmont Workforce Investment Board</i>	17.260			28,241
				<hr/>
Total Non-Stimulus			29,695,199	3,541,775
				<hr/>
Total WIA Cluster			50,980,702	3,541,775
				<hr/>
Research and Development Cluster:				
H-1B Job Training Grants	17.268		66,462	
<i>Pass-Through From Hampton Roads Research Partnership</i>	17.268			42,993
<i>Pass-Through From Opportunity Incorporated</i>	17.268			56,471
				<hr/>
Total Research and Development Cluster			66,462	99,464
				<hr/>
Total U.S. Department of Labor			2,100,928,450	4,000,193
				<hr/> <hr/>
U.S. DEPARTMENT OF STATE				
Academic Exchange Programs - Undergraduate Programs	19.009		212,354	
Academic Exchange Programs-Teachers	19.408		18,903	
Professional and Cultural Exchange Programs Citizen Exchanges	19.415		167,066	
Academic Exchange Programs - English Language Programs	19.421			
<i>Pass-Through From Institute of International Education</i>	19.421			170,311
Academic Exchange Programs - Educational Advising and Student Services	19.432		911,215	
Middle East Partnership Initiative (MEPI)	19.500		37,000	
Other Assistance:				
Greek Teachers Development Project	19.000	S-ECAAS-08-CA-204(SS), A001	49,758	
North African Undergraduate Exchange Program; Middle East and North Africa Undergraduate Exchange Program	19.000	S-ECAAE-06-CA-122(JY); S-ECAAE-06-CA-143(MA)	26,229	
Strategic Trade Control Legal and Regulatory Development Training and Assistance to the Government of Jordan	19.000	S-PMECO-09-GR-026	43,481	
<i>Pass-Through From Academy for Educational Development</i>	19.000	S-ECAAE-09-CA-056 (KF) 4135-02-07		161,450
<i>Pass-Through From Fibertek, Incorporated</i>	19.000	W15P7T-08-D-P416		61,454
<i>Pass-Through From Institute of International Education</i>	19.000			188,600
<i>Pass-Through From International Research and Exchanges Board</i>	19.000	S-ECAAS-08-CA-206(DT) FY09-TEA-GMU-03		161,821
				<hr/>
Total Excluding Clusters Identified Below			1,466,006	743,636
				<hr/>
Research and Development Cluster:				
Professional and Cultural Exchange Programs - Special Professional and Cultural Programs	19.012		54,338	
One-Time International Exchange Grant Program	19.014			
<i>Pass-Through From Legacy International</i>	19.014			4,283
Program for Study of Eastern Europe and the Independent States of the Former Soviet Union	19.300			
<i>Pass-Through From National Council for Eurasian and East European Research</i>	19.300			10,028
International Education Training and Research	19.430			
<i>Pass-Through From Academy for Educational Development</i>	19.430			142,433
Academic Exchange Programs - Educational Advising and Student Services	19.432		1,067	
<i>Pass-Through From Council for International Exchange</i>	19.432			19,649

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Overseas Refugee Assistance Programs for Near East and South Asia	19.519		148,404	
Other Assistance:				
Amendment A001 Workplan for Russia	19.000	SINLEC09GR0064	23,800	
Modify Building 84 Renewable Energy Evaluation	19.000		2,691	
Other Assistance	19.000	PC-09-8-066	16,093	
Other Assistance	19.000	S-LMAQM-07-GR-341	328,926	
Other Assistance	19.000	VA-10-09-11-084-216-00-660	27,211	
Sustainability Evaluations	19.000	USDOS-G00002527	4,638	
Workplan for Russia	19.000	SINLEC09GR0032	307,215	
Total Research and Development Cluster			914,383	176,393
Total U.S. Department of State			2,380,389	920,029
U.S. DEPARTMENT OF TRANSPORTATION				
Non-Stimulus:				
Airport Improvement Program	20.106		85,347	
National Motor Carrier Safety	20.218		4,979,468	
Commercial Driver License State Programs	20.232		132,869	
Safety Data Improvement Program	20.234		49,704	
Commercial Vehicle Information Systems and Networks	20.237		114,850	
Commercial Drivers License Information System	20.238		5,440	
Fuel Tax Evasion-Intergovernmental Enforcement Effort	20.240		68,153	
Metropolitan Transportation Planning	20.505		2,804,693	
Formula Grants for Other Than Urbanized Areas	20.509		11,819,790	
Public Transportation Research	20.514		31,842	
Alcohol Open Container Requirements	20.607		13,754,040	
National Highway Transportation Safety Administration (NHTSA) Discretionary Safety Grants	20.614		36,079	
Pipeline Safety Program Base Grants	20.700		375,631	
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703		458,621	
Other Assistance:				
Fatal Accident Reporting System	20.000	DTNH22-07-H-00115	208,145	
Intelligent Transportation System	20.000	ITS-00-51-005	(115,118)	
Virginia Department of Transportation Business Opportunity and Workforce Development	20.000		24,246	
Total Non-Stimulus			34,833,800	-
Stimulus (ARRA):				
Airport Improvement Program	20.106		1,486,161	
Formula Grants for Other Than Urbanized Areas	20.509		3,830,731	
Total Stimulus (ARRA)			5,316,892	-
Total Excluding Clusters Identified Below			40,150,692	-
Federal Transit Cluster:				
Federal Transit-Capital Investment Grants	20.500		519,882	
Total Federal Transit Cluster			519,882	-
Highway Planning and Construction Cluster:				
Stimulus (ARRA):				
Highway Planning and Construction	20.205		67,309,633	
Total Stimulus (ARRA)			67,309,633	-

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Non-Stimulus:				
Highway Planning and Construction	20.205		825,413,798	
<i>Pass-Through From Crash Avoidance Metrics Partnership</i>	20.205			18,714
<i>Pass-Through From Northern Virginia Regional Commission</i>	20.205			31,444
<i>Pass-Through From University of Michigan - Ann Arbor</i>	20.205			64,096
Recreational Trails Program	20.219		5,714,946	
Total Non-Stimulus			831,128,744	114,254
Total Highway Planning and Construction Cluster			898,438,377	114,254
Highway Safety Cluster:				
State and Community Highway Safety	20.600		5,423,038	
<i>Pass-Through From Westat Incorporated</i>	20.600			49,122
Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants	20.601		1,177,552	
Occupant Protection Incentive Grants	20.602		886,967	
State Traffic Safety Information System Improvement Grants	20.610		455,183	
Incentive Grant Program to Increase Motorcyclist Safety	20.612		86,740	
Child Safety and Child Booster Seats Incentive Grants	20.613		240,158	
Total Highway Safety Cluster			8,269,638	49,122
Transit Services Programs Cluster:				
Capital Assistance Program for Elderly Persons and Persons with Disabilities	20.513		2,886,176	
Job Access-Reverse Commute	20.516		459,066	
New Freedom Program	20.521		704,598	
Total Transit Services Programs Cluster			4,049,840	-
Research and Development Cluster:				
Aviation Research Grants	20.108		663,270	
Air Transportation Centers of Excellence	20.109		127,152	
Highway Research and Development Program	20.200		623,035	
<i>Pass-Through From American Transportation Research Institute</i>	20.200			5,981
<i>Pass-Through From Battelle</i>	20.200			8,086
<i>Pass-Through From National Highway Institute</i>	20.200			120,151
<i>Pass-Through From Western Research Institute</i>	20.200			33,805
Highway Training and Education	20.215		20,616	
National Motor Carrier Safety	20.218		1,090,508	
Railroad Research and Development	20.313		131,029	
National Highway Transportation Safety Administration (NHTSA) Discretionary Safety Grants	20.614			
<i>Pass-Through From Westat Incorporated</i>	20.614			29,123
University Transportation Centers Program	20.701		378,156	
<i>Pass-Through From Pennsylvania State University</i>	20.701			128,261
<i>Pass-Through From Rutgers, The State University of New Jersey</i>	20.701			9,978
<i>Pass-Through From University Of Alabama</i>	20.701			72,011
Biobased Transportation Research	20.761			
<i>Pass-Through From University of Tennessee</i>	20.761			1,249
Research Grants	20.762		410	
Other Assistance:				
Analysis of Projected Next Generation Performance Within the Terminal Area and Airport	20.000	DTFAWA-08-F-GMU20	68,807	
Analysis of Wake Turbulence Hazards	20.000	DTFAWA-04-D-0013, DO#17	102,671	
Data Communication Target Level Safety Assessment Data Communication Event Tree Safety Analysis	20.000	DTFAWA-09-F-GMU22	185,343	
Freight Data and Modeling Enhancement	20.000	DTFH61-07-P-00266	10,900	
Multimodal Short Sea Freight Shipping	20.000	DTOS59-10-H-00004	81,753	

COMMONWEALTH OF VIRGINIA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2010

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Other Assistance	20.000	DDEGRD-09-X-00427	1,001	
Other Assistance	20.000	DDEGRF-09-X-00503	27,846	
Other Assistance	20.000	DDEGRF-09-X-00504	30,803	
Other Assistance	20.000	DRNH22-05-D-01019-TO-00025	45,950	
Other Assistance	20.000	DTFH61-06-H-00027	510,979	
Other Assistance	20.000	DTFH61-07-C-00055	40,617	
Other Assistance	20.000	DTFH61-08-C-00030	239,552	
Other Assistance	20.000	DTHN22-05-D-01019-TO-0023	897,868	
Other Assistance	20.000	DTMC75-07-D00006	289,912	
Other Assistance	20.000	DTMC75-08-J-00015	226,971	
Other Assistance	20.000	DTMC75-08-J-00016	550,314	
Other Assistance	20.000	DTMC75-08-J-00017	150,124	
Other Assistance	20.000	DTMC75-09-C-00021 #0001	370,907	
Other Assistance	20.000	DTMC75-09-H-00013	635,714	
Other Assistance	20.000	DTMC75-09-J-00030	21,402	
Other Assistance	20.000	DTMC75-09-J-00045	22,306	
Other Assistance	20.000	DTMC75-10-J-0004	153,283	
Other Assistance	20.000	DTNH-05-D-01019-TO-0026	56,079	
Other Assistance	20.000	DTNH22-05-D-01019/0027	39,375	
Other Assistance	20.000	DTNH22-05-D-01019/0028	1,280	
Other Assistance	20.000	DTNH22-05-D-01019/0029	1,616	
Other Assistance	20.000	DTNH22-05-D-01019/0030	(97,375)	
Other Assistance	20.000	DTNH22-05-D-01019-T/O#9	411,387	
Other Assistance	20.000	DTNH22-05-D-01019-TO-00024	19,089	
Other Assistance	20.000	DTNH22-05-D-01019-TO-001	311	
Other Assistance	20.000	DTNH22-05-D-01019-TO-0010	59,578	
Other Assistance	20.000	DTNH22-05-D-01019-TO-0012	29,274	
Other Assistance	20.000	DTNH22-05-D-01019-TO-0014	214,662	
Other Assistance	20.000	DTNH22-05-D-01019-TO-0020	248,341	
Other Assistance	20.000	DTNH22-05-D-01019-TO-0021	8,944	
Other Assistance	20.000	DTNH22-05-D-01019-TO-0022	102,329	
Other Assistance	20.000	DTNH22-08-D-00114/0001	199,420	
Other Assistance	20.000	MC-RRR-080039 DTMC75-07-D-0006	126,414	
Other Assistance	20.000	TO#1; DTMC75-07-D-00006	11,870	
Other Assistance	20.000	TO#3 DTMC75-07-D-00006	1,657	
Other Assistance	20.000	VA-26-1010	36,391	
Other Assistance	20.000	VA-26-1011-00	141,310	
Other Assistance	20.000	VTRC-MOA-08-009	51,935	
Other Assistance	20.000		97,468	
Scope of the Staffed Next Generation Towers Task	20.000	DTFAWA-09-F-GMU23	75,969	
Simulation Workshop II	20.000	DTFAWA-09-F-GMU25	16,121	
Strategic Flow Management Research Whitepaper Development	20.000	DTFAWA-09-F-GMU24	24,431	
Streamlined Management of Found Scan Data for Network Modeling	20.000	DTFAWA-08-F-GMU18	38,641	
Total Cost of Delay and Its Impact on US Economy and Productivity	20.000	DTFAWA-08-F-GMU19	34,537	
<i>Pass-Through From Battelle</i>	20.000	232652		12,599
<i>Pass-Through From Battelle</i>	20.000	214583		28,734
<i>Pass-Through From Cambridge Systematics Incorporated</i>	20.000	TO#490 SUBCONT#07661		17,879
<i>Pass-Through From Cambridge Systematics Incorporated</i>	20.000	AGMT 7661.300		54,152
<i>Pass-Through From Iowa State University</i>	20.000	ISU ACCT NO. 428-17-11		349,931
<i>Pass-Through From Kimley-Horn & Associates Incorporated</i>	20.000	AGRMT DTD 4/2/08		54,348
<i>Pass-Through From MaineWay Services</i>	20.000	RES AGRMT DTD 4/14/09		57,692
<i>Pass-Through From MaineWay Services</i>	20.000	RES AGRMT 4/14/09		74,764
<i>Pass-Through From MaineWay Services</i>	20.000	AGREEMENT DATED 11/19/08		10,392
<i>Pass-Through From Major Automotive Company</i>	20.000	TCS05228		67,327
<i>Pass-Through From Major Automotive Company</i>	20.000	PO# TCS24310		170,872
<i>Pass-Through From Management Analysis</i>	20.000	AGREEMENT SIGNED 9/18/09		13,517
<i>Pass-Through From Metron Aviation, Incorporated</i>	20.000	DTFAWA-08-C-00069 GMU-003-069-F800		20,007
<i>Pass-Through From National Cooperative Highway Research Program</i>	20.000	CONTRACT NO. HR 18-15		381,202

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
<i>Pass-Through From Noblis</i>	20.000	G00002730		2,593
<i>Pass-Through From PB Consult Incorporated</i>	20.000	70783A/VAT		18,514
<i>Pass-Through From Penn State University</i>	20.000	3941-VPI-USDOT-0003		8,261
<i>Pass-Through From Penn State University</i>	20.000	3910-VPI-USDOT-0003		21,941
<i>Pass-Through From Penn State University</i>	20.000	3909-VPI-USDOT-0003		9,615
<i>Pass-Through From Penn State University</i>	20.000	3525-VPI-USDOT-0003		201,171
<i>Pass-Through From Professional Service Industries Incorporated</i>	20.000	EXECUTED ON 10/23/09		12,075
<i>Pass-Through From Science Applications International</i>	20.000	PO 4400166980		15,422
<i>Pass-Through From The National Academies</i>	20.000	SHRP S-05		2,422,510
<i>Pass-Through From The National Academies</i>	20.000	SHRP-S12A		349,149
<i>Pass-Through From The National Academies</i>	20.000	HR-20-05 (39-01)		1,225
<i>Pass-Through From The National Academies</i>	20.000	HR 08-55A		51,159
<i>Pass-Through From The National Academies</i>	20.000	HM-08		73,731
<i>Pass-Through From The National Academies</i>	20.000	SHRP L-10		262,240
<i>Pass-Through From The National Academies</i>	20.000	SHRP R-06(F)		102,050
<i>Pass-Through From The National Academies</i>	20.000	AWARD # HR 04-34		180,343
<i>Pass-Through From Transportation Research Board</i>	20.000	HR 17-43		7,069
<i>Pass-Through From Transportation Research Board</i>	20.000	HR 22-26		58,004
<i>Pass-Through From University of Minnesota Twin Cities</i>	20.000	PO NUMBER H000063401		17,622
<i>Pass-Through From University of Tennessee</i>	20.000	101569		150,738
<i>Pass-Through From Wake Forest University</i>	20.000	LOG-WFUHS 10144		204,583
<i>Pass-Through From Westat</i>	20.000	DTNH22-05-D-01002 8172-S-06		72,206
Total Research and Development Cluster			9,650,253	5,964,282
Total U.S. Department of Transportation			961,078,682	6,127,658
APPALACHIAN REGIONAL COMMISSION				
Appalachian Regional Development (See individual Appalachian Programs)	23.001		735,526	
Appalachian Area Development	23.002		23,201	
Appalachian Research, Technical Assistance, and Demonstration Projects	23.011		138,206	
<i>Pass-Through From East Tennessee State University</i>	23.011			3,200
Total Excluding Clusters Identified Below			896,933	3,200
Research and Development Cluster:				
Appalachian Research, Technical Assistance, and Demonstration Projects	23.011			4,660
<i>Pass-Through From East Tennessee State University</i>	23.011			4,660
Total Research and Development Cluster			-	4,660
Total Appalachian Regional Commission			896,933	7,860
OFFICE OF PERSONNEL MANAGEMENT				
Research and Development Cluster:				
Intergovernmental Mobility of Federal, State and Local Employees	27.011		32,314	
Total Office of Personnel Management			32,314	-
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION				
Employment Discrimination-State and Local Fair Employment Practices Agency Contracts	30.002		33,100	
Total Equal Employment Opportunity Commission			33,100	-

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
FEDERAL TRADE COMMISSION				
Research and Development Cluster:				
Other Assistance:				
Laboratory Analysis of Consumer Decision Making	36.000	FTC08H8237	21,497	
Total Federal Trade Commission			21,497	-
GENERAL SERVICES ADMINISTRATION				
Donation of Federal Surplus Personal Property	39.003		2,369,290	
Election Reform Payments	39.011		536,717	
Other Assistance:				
FY10-Emergency Preparedness in Facilities Management Training and TechSystems Training	39.000	MOU 04/07	5,750	
FY10-Future Issues in Facility Management Training/Lease Mgmt Training	39.000	GS-11P-08-YA-P-0025	5,729	
General Service Administration-FY09-Facility Management Certificate-Facility Planning and Design Management/Facilities Financial Mgmt Training	39.000	GS-11P-08-YA-P-0025	185	
General Services Administration-FY09-Leadership Communication Certificate Training	39.000	GS-11P09-YA-C-0035/PJ9N01095	34,636	
Operation of Telework Centers in Fairfax, Herndon, and Manassas	39.000	GS-00P-09-CY-C-0007	226,718	
Operations of Telework Center in Prince William	39.000	GS-00P-09-CY-C-0010	125,507	
Operations of Telework Centers in Fairfax, Herndon, and Manassas	39.000	GS-00P-09-CY-C-0003	224,617	
Total Excluding Clusters Identified Below			3,529,149	-
Research and Development Cluster:				
Other Assistance:				
The Great Location Planning and Decision Support System	39.000	GS11B70222	66,255	
Pass-Through From District of Columbia Office of Planning	39.000	CONTRACT SIGNED 02/23/09		42,544
Pass-Through From PSI Engineering	39.000	EXCUTED 11/23/09		46,728
Total Research and Development Cluster			66,255	89,272
Total General Services Administration			3,595,404	89,272
LIBRARY OF CONGRESS				
Books for the Blind and Physically Handicapped	42.001		99,196	
Other Assistance:				
Open World Program for Ukraine	42.000	OWLC-0920	35,145	
Total Excluding Clusters Identified Below			134,341	-
Research and Development Cluster:				
Other Assistance:				
Pass-Through From Emory University	42.000	5-29915-C5		27,615
Pass-Through From Kopin Corporation	42.000	PO 201581		126,522
Total Research and Development Cluster			-	154,137
Total Library of Congress			134,341	154,137
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				
Aerospace Education Services Program	43.001		43,919	
Pass-Through From Texas Southern	43.001			48,173
Technology Transfer	43.002		72,574	
Pass-Through From Virginia Space Grant Consortium	43.002			125,539

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Other Assistance:				
Evolution of Complex Organics in the Solar Nebula	43.000	NNX08A146G	75,054	
National Research Administration Research Opportunities in Space and Earth Sciences 2008	43.000		81,792	
New Pathways for the Formation of Complex Organics and Prebiotic Synthesis in the Gas Phase, In Nano Clusters	43.000	NNX07AU16G	51,024	
Non-Invasive BioSensor Network System for Health Monitoring During Launch, Entry and EVA Sessions	43.000	NNX07AQ14G	3,344	
<i>Pass-Through From Virginia Space Grant Consortium</i>	43.000	NNG05GF89H		11,277
Total Excluding Clusters Identified Below			327,707	184,989
Research and Development Cluster:				
Non-Stimulus:				
Aerospace Education Services Program	43.001		3,581,464	
<i>Pass-Through From California Institute of Technology</i>	43.001			28,968
<i>Pass-Through From Cornell University</i>	43.001			16,165
<i>Pass-Through From Duke University</i>	43.001			93,810
<i>Pass-Through From International Scientific Technologies Incorporated</i>	43.001			155,771
<i>Pass-Through From Old Dominion University Research Foundation</i>	43.001			19,667
<i>Pass-Through From Princeton University</i>	43.001			48,358
<i>Pass-Through From Smithsonian Astrophysical Observatory</i>	43.001			157,941
<i>Pass-Through From Smithsonian Institution</i>	43.001			34,652
<i>Pass-Through From Space Telescope Science Institute</i>	43.001			42,532
<i>Pass-Through From The National Institute of Aerospace</i>	43.001			375,461
<i>Pass-Through From University of Alaska</i>	43.001			57,893
<i>Pass-Through From University Of Illinois</i>	43.001			103,694
<i>Pass-Through From Virginia Space Grant Consortium</i>	43.001			16,486
Technology Transfer	43.002		1,955,403	
<i>Pass-Through From Barron Associates, Incorporated</i>	43.002			25,971
<i>Pass-Through From Penn State University</i>	43.002			126,220
<i>Pass-Through From Rensselaer Polytechnic Institute</i>	43.002			32,858
<i>Pass-Through From Smithsonian Astrophysical Observatory</i>	43.002			121,726
<i>Pass-Through From Space Telescope Science Institute</i>	43.002			168,875
<i>Pass-Through From The National Institute of Aerospace</i>	43.002			110,848
<i>Pass-Through From United Technologies Research Center</i>	43.002			204,369
<i>Pass-Through From University Corporation for Atmospheric Research</i>	43.002			15,622
<i>Pass-Through From University of Colorado</i>	43.002			13,332
Other Assistance:				
02 Evidence Based Information Tool to Enhance National and International Space Medicine Policy	43.000	NNX06AH26G	15,649	
A National Crop Progress System Based on NASA Earth Science Results	43.000	NNX09AO14G	43,507	
A Quantitative Description of Ionospheric Variability for the International Reference Ionosphere: On Average and in Real-Time	43.000	NNX09AJ74G	11,924	
A Scale-Independent Method to Measure Mass of Black Holes	43.000	NNX10AD51G	1,503	
Aerosol-Cloud-Monsoon Interaction Studies with Single Column Model and Comparison	43.000	NNX08AV02H	27,356	
Analysis and Products Towards the Improvement of Satellite Precipitation Retrieval	43.000	NNX07AG27G	22,820	
Analysis of Sensitivity to Gaming	43.000	NNA07CN32A	351,445	
Automation Interaction Design and Evaluation Methods	43.000	NNX07A067A	241,074	
Characterization and Understanding of Smaller Scale Structure in Limb Data	43.000	NNX08AF30G	168,470	
COLLABORATIVE RESEARCH: Spatial Land-Use Change and Ecological Effects	43.000	GEO-0813799	4,770	
Determination of the Causes of Observed Neutral Density Enhancements in the Auroral Cusp	43.000	NNX09AJ76G	634	
Establishing Links Between Solar-Wind and Topside-Ionospheric Parameters	43.000	NNX09AU37G	1,284	

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Evidence-Based Assessment Tool Database Development, Operations and Training	43.000	NNX09AJ62G	86,120	
Fellowship: Investigating the Disruptive Effects of Interruptions in Naturalistic, Dynamic, and Complex Environments	43.000	NNX08AR78H	30,988	
Fuel Cell Battery Research	43.000	NNC04GB50G	5,879	
Intergovernmental Personnel Act Agreement- Nicogossian	43.000		81,896	
Intergovernmental Personnel Act Agreement- Sanders	43.000		214,193	
Joint Geoinformatics Laboratory -III	43.000	NNX09AN41A	379,378	
Joint Interdisciplinary Earth Science Information Center- Microwave	43.000	NNX07AJ22A	2,485,649	
Lunar Local and Global Cartography and Calibration	43.000	NNX08AV95G, 0001	92,099	
Market-Based and Auction-Based Models and Algorithms for En-Route Airspace Allocation and Configuration	43.000	NNX09AB20A	450,472	
Mars Cartography and Landing Site Characterization	43.000	NNX09AN20G	54,939	
Merging Precipitation Observations to Minimize Soil Moisture Modeling Errors	43.000	NNX08AV05H	38,198	
Metroplex Operations	43.000	NNX07AT23A	229,397	
Modification 2 Developing Tools of Automatic Coronal Mass Ejection Detection and Characterization	43.000	NNX07AO72G	135,231	
Modification 3 Investigation of Far Ultraviolet Spectral Observations of Shuttle and Rocket Exhaust in the Upper Atmosphere	43.000	NNG06GJ20G	9,491	
Monthly Oceanic Rain Rate from Microwave Emission Brightness Temperature Histograms	43.000	NNX07AN22G	16,582	
NASA/GSFC Characterization Support	43.000	NNX08AB52G	88,457	
Other Assistance	43.000	GRANT NO. VT-03-01	208,174	
Other Assistance	43.000	LETTER	3,207	
Other Assistance	43.000	NNG05GP21G-CHANGE 03	4,905	
Other Assistance	43.000	NNG05GP24G	182,489	
Other Assistance	43.000	NNL08AA02C	946,844	
Other Assistance	43.000	NNS06AA57G	143,172	
Other Assistance	43.000	NNX07AC24A	23,640	
Other Assistance	43.000	NNX07AH23G	103,017	
Other Assistance	43.000	NNX07AP45G	164,855	
Other Assistance	43.000	NNX07AT32G	7,378	
Other Assistance	43.000	NNX07AT36A	127,680	
Other Assistance	43.000	NNX08AC49A	177,634	
Other Assistance	43.000	NNX08AW38H	34,595	
Other Assistance	43.000	NNX09AE75G	67,694	
Other Assistance	43.000	NNX09AG36G	31,250	
Other Assistance	43.000	NNX09AG51G	56,249	
Other Assistance	43.000	NNX09AI29G	77,348	
Other Assistance	43.000	NNX09AJ58G	72,776	
Other Assistance	43.000	NNX09AJ67H	26,899	
Other Assistance	43.000	NNX09AM32G	102,782	
Other Assistance	43.000	NNX09AU48G	20,552	
Other Assistance	43.000	RP0200608	148,538	
Other Assistance	43.000	VT-03-01 2640-VT	101,509	
Other Assistance	43.000	VT-03-01 2748-VT SUPP 107	7,905	
Other Assistance	43.000	VT-03-01; 3760-VT	11,965	
Other Assistance	43.000	VT-03-01-4740-008-VT- SUP 112	20,612	
Other Assistance	43.000	VT-03-04 4740-009-VT SUP116	1,476	
Other Assistance	43.000	VT-03-1, 2649-VT, SUPP 87	39,859	
Other Assistance	43.000	VT-03-1, 2740-VT, SUPP 104	66,408	
Other Assistance	43.000	VT-03-1, 4849-VT, SUPP 82	14,151	
Other Assistance	43.000	VT-03-1, 4850-VT, SUPP 83	10,739	
Other Assistance	43.000	VT-03-1, 4868-VT, SUPP 90	4,430	
Other Assistance	43.000	VT-03-1, 4869-VT, SUPP 94	36,180	
Other Assistance	43.000	VT-03-1; 2749-VT, SUPP 102	185,921	
Other Assistance	43.000	VT-6230/NNL08AA00B	129,647	
Other Assistance	43.000		6,760	
Radio Galaxies: Ushering a New Era in the Study of Cosmic Accelerators	43.000	NNX08AY73G	2,386	
Russian Phobos Sample Return Mission	43.000	NNX09AM07G	115,805	
Shock Acceleration and Transport of Solar Energetic Particles from the Corona	43.000	NNX09AU98G	42,828	

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Supplement 0003 Empirical Ionospheric E-Region Solar-Geomagnetic Storm Correction	43.000	NNX07AO65G	26,528	
Supplement 003 Statistical Analysis of Southern Hemisphere Snow Center	43.000	NNX06AE72G	14,057	
Supplement 01 Understanding the Solar Corona	43.000	NNX08AU69G	236,086	
Supplement 01 Development of Open Gateway	43.000	NNX06AB49A	13,929	
Supplement 02 Blowing Bubbles: Ultra Violet, Optical, and Infrared Probes of Star-Formation in Dwarf Galaxies	43.000	NNX08AU60G	42,070	
Supplement 02 Computational and Information Sciences and Technology Support	43.000	NNX08AD21G	40,164	
Supplement 02 Development of Standard Implementation Practices and Productivity Software for Map Systems	43.000	NNX07AV58G	80,024	
Supplement 02 Investigation of Key Problems in Ionospheric Photochemistry	43.000	NNX07AN03G	272,456	
Supplement 02 Reliable Interatomic Potentials for Advanced Materials Systems	43.000	NNX08AC07A	189,314	
Supplement 02 The Nature of Naked Active Galactic Nuclei	43.000	NNX08AB67G	33,871	
Supplement 03 Heliosheath Flows with a Tilted Solar Magnetic Field	43.000	NNX07AH20G	91,202	
Supplement 03 Investigation of the Consistency of Ionospheric Density	43.000	NNX08AF43G	56,698	
Supplement 07 Joint Informatics Laboratory - Phase II	43.000	NNX06AD35A	95,932	
Supplement 08 A General Framework and System Prototypes for the Self-Adaptive Earth Predictive Systems-Dynamically Coupling Sensor Web With Earth System Models	43.000	NNX06AG04G	445,181	
SUPPLEMENT 08 Nuclear Accretion in Radio-loud Active Galactic Nuclei	43.000	NAG5-10708	166,213	
Supplement 09 Joint Laboratory for Geosciences Interoperability Partnership	43.000	NNX07AD99G	78,927	
Supplement 2 Characterizing the Composition of Large Mid-Latitude Topside Ionospheric/Plasmaspheric Gradients	43.000	NNX07AT21G	22,452	
SUPPLEMENT 5 Higher Education Alliance: Mobilization of NASA Data and Information	43.000	NNG04GE61A	316,851	
Supplemental 01 Swift Monitoring of the Radio Cloud	43.000	NNX08AU04G	23,090	
Testing Strong Gravity in the Galaxy 0558-504	43.000	NNX08AX82G	15,933	
The Virtual Radiation Belt Observatory	43.000	NNX07AB70G	119,179	
Uncovering Stuff Missed by Optical Surveys in Late-Type Galaxies	43.000	NNX08AZ39G	23,419	
Understanding the Evolution and Nature of Shocks and Sheets in the Heliosphere: From Near the Sun to the Termination Shock	43.000	NNX09AC20G	97,632	
Using the Atomic Database with Python	43.000	NNX09AD04G	64,870	
<i>Pass-Through From Adnet Systems, Incorporated</i>	43.000	NNG06EB68C SESDA GMU001		136,873
<i>Pass-Through From AERO Institute</i>	43.000	PO NO. AERO511		36,962
<i>Pass-Through From California Institute of Technology</i>	43.000	1345861		1,574
<i>Pass-Through From California Institute of Technology</i>	43.000	13344433, MOD 1		21,168
<i>Pass-Through From Catholic University of America</i>	43.000	NNG06GH91G 363322-SUB 10-1		27,321
<i>Pass-Through From Dixie State College</i>	43.000	NNX09AC48G		39,911
<i>Pass-Through From Extreme Diagnostics Incorporated</i>	43.000	AGREEMENT DATED 2/13/10		20,480
<i>Pass-Through From Giner Electrochemical Systems LLC</i>	43.000	CONTRACT SIGNED 10/8/09		7,147
<i>Pass-Through From Hampton University</i>	43.000	NAS5-03132 SUBCONTRACT NO. 03-13, MOD 27		34,950
<i>Pass-Through From Hampton University</i>	43.000	06-001		148,513
<i>Pass-Through From Institute for Advanced Learning and Research</i>	43.000	AGRMT DTD 3/3/06		623,908
<i>Pass-Through From Jet Propulsion Laboratory</i>	43.000	1376475		8,823
<i>Pass-Through From Jet Propulsion Laboratory</i>	43.000	1381986		107,116
<i>Pass-Through From Jet Propulsion Laboratory</i>	43.000	1345925		5,049
<i>Pass-Through From Jet Propulsion Laboratory</i>	43.000	1345752		16,376
<i>Pass-Through From Jet Propulsion Laboratory</i>	43.000	1345391		21,164
<i>Pass-Through From Jet Propulsion Laboratory</i>	43.000	1345487, MOD 01		49,196
<i>Pass-Through From Johns Hopkins University</i>	43.000	952679		141,758
<i>Pass-Through From Jones Edmunds and Associates Incorporated</i>	43.000	PROJ NO. 14005-008-01		1,440
<i>Pass-Through From Jones Edmunds and Associates Incorporated</i>	43.000	PROJ NO. 14005-004-02		44,704
<i>Pass-Through From Metron Aviation, Incorporated</i>	43.000	GMU-0002-40C-N710		122,911
<i>Pass-Through From NanoSonic Incorporated</i>	43.000	N-F55P		35,024

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
<i>Pass-Through From NextGen Aeronautics Incorporated</i>	43.000	PO# 06.012		425
<i>Pass-Through From North Carolina State University</i>	43.000	2005-0372-01		27,131
<i>Pass-Through From NorthWest Research Associates, Incorporated</i>	43.000	NNL08AA5C NWRA-08-S-114		51,182
<i>Pass-Through From Princeton University</i>	43.000	NNX08AN40A 00001599		162,812
<i>Pass-Through From Research South, Incorporated</i>	43.000	NNX10CF759 MASON SUB-2010		8,574
<i>Pass-Through From SMD Corporation</i>	43.000	AGRMT DTD 1/30/06		990
<i>Pass-Through From Smithsonian Institute</i>	43.000	NASA-03060 GO8-9112X, AM 01		15,485
<i>Pass-Through From Sonoma Technology, Incorporated</i>	43.000	STI-909046		25,948
<i>Pass-Through From Southwest Research Institute</i>	43.000	NASA-02008 277046Q		21,462
<i>Pass-Through From Space Telescope Science Institute</i>	43.000	VA-10-07-06-005-216-00-660		46,525
<i>Pass-Through From Space Telescope Science Institute</i>	43.000	HST-AR-11745.01-A		19,742
<i>Pass-Through From Tao Systems</i>	43.000	RES AGRMT DTD 1/25/07		33,229
<i>Pass-Through From Tao Systems</i>	43.000	SIGNED 5/26/10		307
<i>Pass-Through From Universities Space Research Association</i>	43.000	NNM08AA04A 03450-21		9,078
<i>Pass-Through From University of Maryland</i>	43.000	Z634016		123,737
<i>Pass-Through From University of Maryland</i>	43.000	Z627302		38,393
<i>Pass-Through From University of Maryland</i>	43.000	NNX07AV70G 0000005190		10,142
<i>Pass-Through From University of Maryland</i>	43.000	NNX09AF02G Z647501		32,201
<i>Pass-Through From University of New Mexico</i>	43.000	NNX09AN53G 985087-870P		3,187
<i>Pass-Through From Utah State University</i>	43.000	61034002		29,410
<i>Pass-Through From Virginia Space Grant Consortium</i>	43.000	RF PROJ NO. 08-147-175971		5,108
<i>Pass-Through From Virginia Space Grant Consortium</i>	43.000	RF PROJ NO.: 09-163-154093		49,232
<i>Pass-Through From Wyle Life Sciences Group</i>	43.000	NAS 9-02078 T71528		16,292
<i>Pass-Through From Zona Technology Incorporated</i>	43.000	ZTVAT012810-MDAO		9,291
Total Non-Stimulus			16,922,609	4,363,470
Stimulus (ARRA):				
Other Assistance:				
Other Assistance	43.000	NNL10AA05C	3,170	
<i>Pass-Through From NanoSonic Incorporated</i>	43.000	NF68P		3,835
<i>Pass-Through From Zona Technology Incorporated</i>	43.000	ZTVAT012810-DOE		10,260
Total Stimulus (ARRA)			3,170	14,095
Total Research and Development Cluster			16,925,779	4,377,565
Total National Aeronautics and Space Administration			17,253,486	4,562,554

NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES

Non-Stimulus:				
Promotion of the Arts-Grants to Organizations and Individuals	45.024		46,026	
Promotion of the Arts - Partnership Agreements	45.025		732,457	
<i>Pass-Through From Mid Atlantic Arts Foundation</i>	45.025			10,000
Promotion of the Humanities-Federal/State Partnership	45.129			2,000
<i>Pass-Through From Virginia Foundation for Humanities</i>	45.129			
Promotion of the Humanities-Division of Preservation and Access	45.149		320,822	
Promotion of the Humanities-Research	45.161			2,500
<i>Pass-Through From Sweet Briar College</i>	45.161			
Promotion of the Humanities-Teaching and Learning Resources and Curriculum Development	45.162		4,839	
Promotion of the Humanities-Professional Development	45.163		104,366	
Promotion of the Humanities-Public Programs	45.164		75,576	
Promotion of the Humanities-Office of Digital Humanities	45.169			2,858
<i>Pass-Through From University of Richmond</i>	45.169			
Museum for America	45.301		36,224	
Grants to States	45.310		3,388,003	
National Leadership Grants	45.312		40,656	
<i>Pass-Through From Frederick Community College</i>	45.000	G00000274		19,866

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
<i>Pass-Through From George Washington University</i>	45.000	RQ-50372-09 30630-2ECNS20640N, 09-S34		9,631
<i>Pass-Through From Minnesota Historical Society</i>	45.000	4006803		16,420
Total Non-Stimulus			4,748,969	63,275
Stimulus (ARRA):				
Promotion of the Arts - Partnership Agreements	45.025		331,100	
Total Stimulus (ARRA)			331,100	-
Total Excluding Clusters Identified Below			5,080,069	63,275
Research and Development Cluster:				
Promotion of the Arts-Grants to Organizations and Individuals	45.024		11,086	
Promotion of the Humanities-Federal/State Partnership	45.129		687,428	
Promotion of the Humanities-Division of Preservation and Access	45.149		256,090	
Promotion of the Humanities-Research	45.161		479,197	
Promotion of the Humanities-Teaching and Learning Resources and Curriculum Development	45.162		90,414	
Promotion of the Humanities-Professional Development	45.163		48,320	
Promotion of the Humanities-We the People	45.168		188,544	
<i>Pass-Through From Virginia Foundation For The Humanities and Public Policy</i>	45.168			1,052
Promotion of the Humanities-Digital Humanities Initiative	45.169		289,868	
National Leadership Grants	45.312		137,668	
<i>Pass-Through From The Colonial Williamsburg Foundation</i>	45.312			164,391
Other Assistance:				
Fellowship: Martha Jefferson Randolph	45.000	FB-54107	50,402	
Using Zotero on the Old Bailey Proceedings: Data Mining with Criminal Intent	45.000	HJ-50048-10	8,937	
Total Research and Development Cluster			2,247,954	165,443
Total National Foundation on the Arts and the Humanities			7,328,023	228,718

NATIONAL SCIENCE FOUNDATION

Non-Stimulus:				
Engineering Grants	47.041		478,494	
<i>Pass-Through From New College Foundation</i>	47.041			92,903
<i>Pass-Through From Purdue</i>	47.041			143,050
<i>Pass-Through From University of Arizona</i>	47.041			81,919
Mathematical and Physical Sciences	47.049		781,597	
<i>Pass-Through From Hampton University</i>	47.049			24,405
<i>Pass-Through From Louisiana State University</i>	47.049			1,828
<i>Pass-Through From University of Washington</i>	47.049			49,799
Astronomical, Atmospheric, Earth and Ocean Sciences	47.050		760,537	
Computer and Information Science and Engineering	47.070		119,600	
Biological Sciences	47.074		385,019	
<i>Pass-Through From Randolph Macon College</i>	47.074			24
Social, Behavioral, and Economic Sciences	47.075		81,454	
<i>Pass-Through From Dartmouth College</i>	47.075			9,921
Education and Human Resources	47.076		5,838,288	
<i>Pass-Through From City College of New York</i>	47.076			19,427
<i>Pass-Through From Howard University</i>	47.076			112,227
<i>Pass-Through From ODU Foundation</i>	47.076			27,731
<i>Pass-Through From Prince George Community College</i>	47.076			
<i>Cybersecurity</i>	47.076			92,128
<i>Pass-Through From Space Tec</i>	47.076			2,172
<i>Pass-Through From Virginia Space Grant Consortium</i>	47.076			21,078
Polar Programs	47.078		12,332	
International Science and Engineering (OISE)	47.079		107,039	

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Office of Cyberinfrastructure	47.080		19,909	
Other Assistance:				
Intergovernmental Personnel Act- Sauer	47.000	DMS-0855122	3,093	
Zotero Reviewer Customization	47.000	NSFDACS09P1822 REQ #E59545X	1,604	
Total Non-Stimulus			8,588,966	678,612
Stimulus (ARRA):				
Trans-NSF Recovery Act Research Support	47.082		303,134	
Total Stimulus (ARRA)			303,134	-
Total Excluding Clusters Identified Below			8,892,100	678,612
Research and Development Cluster:				
Non-Stimulus:				
Engineering Grants	47.041		15,151,547	
<i>Pass-Through From ADA Technologies Incorporated</i>	47.041			80,325
<i>Pass-Through From Iowa State University</i>	47.041			403,655
<i>Pass-Through From Ohio State University</i>	47.041			59,250
<i>Pass-Through From Purdue University</i>	47.041			4,016
<i>Pass-Through From QuantTera</i>	47.041			2,015
<i>Pass-Through From Texas MicroPower Incorporated</i>	47.041			15,942
<i>Pass-Through From University Of Connecticut</i>	47.041			310,107
<i>Pass-Through From University of Louisville</i>	47.041			6,702
<i>Pass-Through From University Of Maryland</i>	47.041			63,351
<i>Pass-Through From University of Massachusetts</i>	47.041			47,222
<i>Pass-Through From University Of Michigan</i>	47.041			474
<i>Pass-Through From University of Pennsylvania</i>	47.041			40,799
<i>Pass-Through From University of Pittsburgh</i>	47.041			15,124
<i>Pass-Through From University of Southern California</i>	47.041			156,763
<i>Pass-Through From Zimmerman Associates</i>	47.041			3,563
Mathematical and Physical Sciences	47.049		17,134,860	
<i>Pass-Through From Brigham Young University</i>	47.049			7,632
<i>Pass-Through From Massachusetts Institute of Technology</i>	47.049			12,736
<i>Pass-Through From University of Minnesota Twin Cities</i>	47.049			57,243
<i>Pass-Through From University of Tennessee</i>	47.049			4,390
<i>Pass-Through From University of Texas at San Antonio</i>	47.049			18,463
Computer and Information Science and Engineering	47.050		6,827,006	
<i>Pass-Through From Association of Universities For Research in Astronomy</i>	47.050			12,494
<i>Pass-Through From Bermuda Biological Station for Research</i>	47.050			27,630
<i>Pass-Through From Boston University</i>	47.050			91,000
<i>Pass-Through From Cornell University</i>	47.050			49,035
<i>Pass-Through From Institute of Global Environment and Society</i>	47.050			28,362
<i>Pass-Through From Lehigh University</i>	47.050			30,561
<i>Pass-Through From Randolph Macon College</i>	47.050			7,688
<i>Pass-Through From University of Illinois</i>	47.050			24,806
<i>Pass-Through From University of Nebraska</i>	47.050			16,085
Computer and Information Science and Engineering	47.070		11,712,850	
<i>Pass-Through From Computing Research Association</i>	47.070			53,357
<i>Pass-Through From Cornell University</i>	47.070			625
<i>Pass-Through From Georgia Institute of Technology</i>	47.070			12,014
<i>Pass-Through From North Carolina Agricultural & Technical State University</i>	47.070			19,945
<i>Pass-Through From Northwestern University</i>	47.070			14,484
<i>Pass-Through From Romney Scientific Incorporated</i>	47.070			5,892
<i>Pass-Through From Syracuse University</i>	47.070			1,921
<i>Pass-Through From University Of Colorado</i>	47.070			125,020
<i>Pass-Through From University of Massachusetts</i>	47.070			170,445

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
<i>Pass-Through From University of North Carolina at Charlotte</i>	47.070			22,448
<i>Pass-Through From University of Washington</i>	47.070			28,139
Biological Sciences	47.074		7,273,661	
<i>Pass-Through From Auburn University</i>	47.074			55,158
<i>Pass-Through From Cornell University</i>	47.074			55,255
<i>Pass-Through From Duke University</i>	47.074			336,186
<i>Pass-Through From Institute of Ecosystem Studies</i>	47.074			20,229
<i>Pass-Through From Iowa State University</i>	47.074			186,585
<i>Pass-Through From Mississippi State University</i>	47.074			21,484
<i>Pass-Through From Oklahoma State University</i>	47.074			19,574
<i>Pass-Through From Santa Fe Institute</i>	47.074			116,800
<i>Pass-Through From University of Arizona</i>	47.074			77,084
<i>Pass-Through From University of California, Berkeley</i>	47.074			15,452
<i>Pass-Through From University of Georgia</i>	47.074			116,315
<i>Pass-Through From University of Maryland Baltimore</i>	47.074			514
<i>Pass-Through From Villanova University</i>	47.074			6,725
Social, Behavioral, and Economic Sciences	47.075		2,319,833	
<i>Pass-Through From Florida Atlantic University</i>	47.075			35,310
<i>Pass-Through From Michigan State University</i>	47.075			46,114
<i>Pass-Through From Northwestern University</i>	47.075			4,005
<i>Pass-Through From University of Colorado at Boulder</i>	47.075			32,786
<i>Pass-Through From Woods Hole Research Center</i>	47.075			5,414
Education and Human Resources	47.076		9,149,790	
<i>Pass-Through From American Association for the Advancement of Science</i>	47.076			10,271
<i>Pass-Through From American Psychological Association</i>	47.076			134,054
<i>Pass-Through From Indiana University</i>	47.076			14,015
<i>Pass-Through From National Academy of Engineering</i>	47.076			2,500
<i>Pass-Through From National Center for Science & Civic Engagement</i>	47.076			399
<i>Pass-Through From Northeastern University</i>	47.076			11,094
<i>Pass-Through From SRI International</i>	47.076			9,912
<i>Pass-Through From Trinity University</i>	47.076			8,866
<i>Pass-Through From University of Arizona</i>	47.076			22,146
<i>Pass-Through From University of Arkansas Fayetteville</i>	47.076			155,792
Polar Programs	47.078		438,083	
International Science and Engineering (OISE)	47.079		105,343	
<i>Pass-Through From Drexel University</i>	47.079			74,487
<i>Pass-Through From U.S. Civilian Research and Development Foundation</i>	47.079			10,010
<i>Pass-Through From University of New Mexico</i>	47.079			101,755
Office of Cyberinfrastructure	47.080		3,088	
<i>Pass-Through From Computing Research Association</i>	47.080			19,842
<i>Pass-Through From Indiana University</i>	47.080			40,029
<i>Pass-Through From University Of Illinois</i>	47.080			174,313
Other Assistance:				
Intergovernmental Personnel Act for Dr. Estela Blaisten	47.000	CHE-0953420	145,513	
Intergovernmental Personnel Act- Sauer	47.000	DMS-0855122	1,555	
Other Assistance	47.000	CCF-0924118	263,041	
Other Assistance	47.000	CMMI-0852207	233,097	
Other Assistance	47.000	CONTRACT SIGNATURE 11/19/08	34,554	
Other Assistance	47.000	DBI-0934650	72,202	
Other Assistance	47.000	DRL-0812868-003	175,400	
Other Assistance	47.000	EECS-0650590-002	52,342	
Other Assistance	47.000	IIS-0910183	55,333	
Other Assistance	47.000	IOS-0647188	89,731	
Other Assistance	47.000	OCI-0753375	379,625	
STIPEND FUNDS	47.000		10,000	
<i>Pass-Through From Exprentis, Incorporated</i>	47.000	750461		57,598
<i>Pass-Through From Mainstream Engineering Corporation</i>	47.000	AGRMT DTD 10/13/08		4,778
<i>Pass-Through From Prime Research LC</i>	47.000	NSF 01-502/VT-14		11,278

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
<i>Pass-Through From Santa Fe Institute</i>	47.000	G00522126		16,782
<i>Pass-Through From University of Pittsburgh</i>	47.000	0615952, 0011888		16,790
<i>Pass-Through From University of Vermont</i>	47.000	EPS-0701410		8,198
Total Non-Stimulus			71,628,454	4,107,622
Stimulus (ARRA):				
Trans-NSF Recovery Act Research Support	47.082		7,737,928	
<i>Pass-Through From Adler Planetarium and Astronomy Museum</i>	47.082			14,677
<i>Pass-Through From BC Genesis</i>	47.082			21,129
<i>Pass-Through From MiddleWay Photonics</i>	47.082			33,911
<i>Pass-Through From NBE Technologies LLC</i>	47.082			50,658
<i>Pass-Through From University of California, Davis</i>	47.082			16,883
<i>Pass-Through From Virginia Nano Tech</i>	47.082			35,305
<i>Pass-Through From West Virginia University</i>	47.082			31,502
Total Stimulus (ARRA)			7,737,928	204,065
Total Research and Development Cluster			79,366,382	4,311,687
Total National Science Foundation			88,258,482	4,990,299
SECURITIES AND EXCHANGE COMMISSION				
Research and Development Cluster:				
Securities-Investigation of Complaints and SEC Information	58.001		224,442	
Total Securities and Exchange Commission			224,442	-
SMALL BUSINESS ADMINISTRATION				
Small Business Investment Companies	59.011		100,000	
Small Business Development Centers	59.037		2,679,295	
<i>Pass-Through From Jeffress Memorial Trust</i>	59.037			59,353
Other Assistance:				
Other Assistance	59.000		708,991	
<i>Pass-Through From University of Kentucky</i>	59.000	3048105273-09-235		136,984
Total Excluding Clusters Identified Below			3,488,286	196,337
Research and Development Cluster:				
Other Assistance:				
Intergovernmental Personnel Act Agreement- Dr. Zoltan Acs	59.000		9,159	
Mine Safety	59.000	SBAHQ-09-I-0010	146,510	
Total Research and Development Cluster			155,669	-
Total Small Business Administration			3,643,955	196,337
DEPARTMENT OF VETERANS AFFAIRS				
Grants to States for Construction of State Home Facilities	64.005		10,428	
Veterans State Domiciliary Care	64.014		701,244	
Veterans State Nursing Home Care	64.015		8,539,752	
Burial Expenses Allowance for Veterans	64.101		130,073	
All-Volunteer Force Educational Assistance	64.124		687,810	
State Cemetery Grants	64.203		1,715,098	
Total Excluding Clusters Identified Below			11,784,405	-

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Research and Development Cluster:				
Sharing Specialized Medical Resources	64.018		7,624	
Other Assistance:				
Other Assistance	64.000	Rel No. 2 under 00050623	2,789	
<i>Pass-Through From Applied Electromagnetic Incorporated</i>	64.000	PO# 2009-011		47,835
<i>Pass-Through From Economic Systems, Incorporated</i>	64.000	GMU-090202-VRE0810		42,766
<i>Pass-Through From Old Dominion University Research Foundation</i>	64.000	09-183-154075		6,011
<i>Pass-Through From Southern Arizona Veterans Healthcare System</i>	64.000	SDR-08-377		23,105
Total Research and Development Cluster			10,413	119,717
Total Department of Veterans Affairs			11,794,818	119,717

ENVIRONMENTAL PROTECTION AGENCY

Non-Stimulus:				
Surveys Studies, Investigations Demonstrations and Special Purpose Activities Relating to the Clean Air Act	66.034		528,194	
State Clean Diesel Grant Program	66.040		98,479	
Congressionally Mandated Projects	66.202		73,556	
State Public Water System Supervision	66.432		2,081,689	
Surveys, Studies, Demonstrations and Special Purpose Grants- Section 1442 of the Safe Drinking Water Act	66.436		17,583	
Targeted Watershed Grants	66.439		61,325	
Water Quality Management Planning	66.454		118,493	
Capitalization Grants for Clean Water State Revolving Funds	66.458		18,328,717	
Nonpoint Source Implementation Grants	66.460		4,453,724	
Chesapeake Bay Program	66.466		2,118,233	
<i>Pass-Through From Penn State University</i>	66.466			7,220
Capitalization Grants for Drinking Water State Revolving Funds	66.468		9,625,354	
Water Protection Grants to the States	66.474		37,511	
Greater Research OpporGreater Research Opportunities (GRO) Fellowships For Undergraduate/Graduate Environmental Study	66.513		7,081	
Science To Achieve Results (STAR) Fellowship Program	66.514		16,005	
Performance Partnership Grants	66.605		8,838,152	
Environmental Information Exchange Network Grant Program and Related Assistance	66.608		184,846	
TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals	66.707		131,278	
Pollution Prevention Grants Program	66.708		40,850	
Multi-Media Capacity Building Grants for States and Tribes	66.709		112,078	
Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	66.802		281,981	
Underground Storage Tank Prevention, Detection, and Compliance Program	66.804		538,050	
Leaking Underground Storage Tank Trust Fund Corrective Action Program	66.805		1,649,841	
Superfund State and Indian Tribe Core Program Cooperative Agreements	66.809		159,517	
Brownfields Job Training Cooperative Agreements	66.815			4,053
<i>Pass-Through From City of Roanoke</i>	66.815			
State and Tribal Response Program Grants	66.817		612,151	
Environmental Policy and State Innovation Grants	66.940		210,834	
Environmental Education Grants	66.951		48,938	
Total Non-Stimulus			50,374,460	11,273
Stimulus (ARRA):				
State Clean Diesel Grant Program	66.040		531,465	
Water Quality Management Planning	66.454		420,652	
Capitalization Grants for Clean Water State Revolving Funds	66.458		26,883,119	
Capitalization Grants for Drinking Water State Revolving Funds	66.468		8,554,246	

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Leaking Underground Storage Tank Trust Fund Corrective Action Program	66.805		387,545	
Total Stimulus (ARRA)			36,777,027	-
Total Excluding Clusters Identified Below			87,151,487	11,273
Research and Development Cluster:				
Surveys Studies, Investigations Demonstrations and Special Purpose Activities Relating to the Clean Air Act				
Congressionally Mandated Projects	66.034		22,694	
<i>Pass-Through From Penn State University</i>	66.202			32,469
<i>Pass-Through From University of New Hampshire</i>	66.202			74,652
Surveys, Studies, Demonstrations and Special Purpose Grants-Section 1442 of the Safe Drinking Water Act				
Targeted Watershed Grants	66.436		39,891	
<i>Pass-Through From National Fish & Wildlife Foundation</i>	66.439		10,077	818,740
Nonpoint Source Implementation Grants	66.460		26,751	
Regional Wetland Program Development Grants	66.461		234,501	
Chesapeake Bay Program				
<i>Pass-Through From Albemarle-Pamlico Estuary Program (APNEP)</i>	66.466			17,936
<i>Pass-Through From Maryland Department of Natural Resources</i>	66.466			17,644
<i>Pass-Through From National Fish & Wildlife Foundation</i>	66.466			17,964
Beach Monitoring and Notification Program Implementation Grants	66.472		278,897	
Science To Achieve Results (STAR) Research Program	66.509		102,228	
Office of Research and Development Consolidated Research/Training/Fellowships				
<i>Pass-Through From Water Environment Research Foundation</i>	66.511			96,677
<i>Pass-Through From Water Research Foundation</i>	66.511			46,527
Regional Environmental Monitoring and Assessment Program (REMAP) Research Projects				
Science To Achieve Results (STAR) Fellowship Program	66.512		87,428	
P3 Award: National Student Design Competition for Sustainability	66.514		46,144	
Environmental Protection Consolidated Grants for the Insular Areas - Program Support	66.516		72,321	
<i>Pass-Through From Chesapeake Research Consortium Incorporated</i>	66.600			38,868
Performance Partnership Grants	66.605		58,932	
Environmental Policy and Innovation Grants	66.611			40,558
<i>Pass-Through From Water Environment Research Foundation</i>	66.611			40,558
Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies				
Solid Waste Management Assistance Grants	66.716		45,954	
<i>Pass-Through From Institute for Local Self-Reliance</i>	66.808			375
Other Assistance:				
Other Assistance	66.000	CB-97342504	149,507	
Other Assistance	66.000	XA-83396301-0	169,505	
<i>Pass-Through From Battelle</i>	66.000	SUBCONTRACT NO. 217637		15,260
<i>Pass-Through From Camp Dresser McKee - Chicago</i>	66.000	AGREEMENT SIGNED 2/16/07		991
<i>Pass-Through From Delaware Department of Natural Resources</i>	66.000	PO 8070800923		74,992
<i>Pass-Through From National Fish & Wildlife Foundation</i>	66.000	2008-0059-018		6,597
<i>Pass-Through From Water Environment Research Foundation</i>	66.000	SAM3R06CO TASK ORDER 2		83,349
<i>Pass-Through From Water Research Foundation</i>	66.000	PROJECT AGRMT 4015		33,383
Total Research and Development Cluster			1,737,253	1,416,982
Total Environmental Protection Agency			88,888,740	1,428,255
NUCLEAR REGULATORY COMMISSION				
U.S. Nuclear Regulatory Commission Nuclear Education Grant Program	77.006		99,717	

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008		108,061	
Total Excluding Clusters Identified Below			207,778	-
Research and Development Cluster:				
Other Assistance:				
Other Assistance	77.000	NRC-04-08-140	248	
Total Research and Development Cluster			248	-
Total Nuclear Regulatory Commission			208,026	-
U.S. DEPARTMENT OF ENERGY				
Non-Stimulus:				
State Energy Program	81.041		422,790	
Weatherization Assistance for Low-Income Persons	81.042		4,980,239	
Office of Science Financial Assistance Program	81.049		249,919	
<i>Pass-Through From Jefferson Science Associates, LLC</i>	81.049			200,735
<i>Pass-Through From Thomas Jefferson National Accelerator Facility</i>	81.049			39,340
Renewable Energy Research and Development	81.087		38,540	
Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States and Tribal Concerns, Proposed Solutions	81.106			
<i>Pass-Through From Southern States Energy Board</i>	81.106			86,770
State Energy Program Special Projects	81.119		247,567	
Other Assistance:				
Other Assistance	81.000		152,981	
Other Assistance	81.000	DE-FG02-05CH11314	213,137	
Total Non-Stimulus			6,305,173	326,845
Stimulus (ARRA):				
State Energy Program	81.041		10,271,059	
Weatherization Assistance for Low-Income Persons	81.042		21,715,579	
Renewable Energy Research and Development	81.087		52,259	
Energy Efficient Appliance Rebate Program (EEARP)	81.127		163,805	
Energy Efficiency & Conservation Block Grant Program (EECBG)	81.128		408,512	
Total Stimulus (ARRA)			32,611,214	-
Total Excluding Clusters Identified Below			38,916,387	326,845
Research and Development Cluster:				
Non-Stimulus:				
National Energy Information Center	81.039		18,345	
State Energy Program	81.041		4,360	
Office of Science Financial Assistance Program	81.049		10,037,340	
<i>Pass-Through From Black Laboratories, LLC</i>	81.049			9,046
<i>Pass-Through From Dana-Farber Cancer Institute</i>	81.049			77,276
<i>Pass-Through From Georgia Institute Of Technology</i>	81.049			15,645
<i>Pass-Through From Michigan Technological University</i>	81.049			17,113
<i>Pass-Through From MicroXact Incorporated</i>	81.049			13,577
<i>Pass-Through From NBE Technologies LLC</i>	81.049			22,305
<i>Pass-Through From Tulane</i>	81.049			121,448
<i>Pass-Through From University of California Davis</i>	81.049			13,123
<i>Pass-Through From University of Michigan - Ann Arbor</i>	81.049			79,948
University Coal Research	81.057		55,456	
Office of Scientific and Technical Information	81.064		155,166	
<i>Pass-Through From Altuda Energy Corporation</i>	81.064			7,030
<i>Pass-Through From Arkema Chemicals Incorporated</i>	81.064			33,704

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
<i>Pass-Through From Clemson University Research Foundation</i>	81.064			189,641
<i>Pass-Through From Fermi Research Alliance, LLC</i>	81.064			22,919
<i>Pass-Through From Jefferson Science Associates, LLC</i>	81.064			2,359
Regional Biomass Energy Programs	81.079		130,929	
<i>Pass-Through From South Dakota State University</i>	81.079			30,973
Conservation Research and Development	81.086		477,272	
Renewable Energy Research and Development	81.087		874,853	
<i>Pass-Through From Electric Power Research Institute</i>	81.087			110,082
<i>Pass-Through From Giner Electrochemical Systems LLC</i>	81.087			4,212
<i>Pass-Through From Southern Forest Research Partnership</i>	81.087			21,705
<i>Pass-Through From University of Connecticut</i>	81.087			66,708
Fossil Energy Research and Development	81.089		977,431	
<i>Pass-Through From Marshall Miller & Associates Incorporated</i>	81.089			331,990
<i>Pass-Through From Prime Research LC</i>	81.089			14,422
Stewardship Science Grant Program	81.112			
<i>Pass-Through From Jefferson Science Associates, LLC</i>	81.112			11,000
<i>Pass-Through From Regents of the University of California</i>	81.112			20,654
Defense Nuclear Nonproliferation Research	81.113		194,418	
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	81.117		92,429	
State Energy Program Special Projects	81.119		2,985	
Nuclear Energy Research, Development and Demonstration	81.121		231,986	
<i>Pass-Through From Clemson University</i>	81.121			4,353
<i>Pass-Through From Fermi Research Alliance, LLC</i>	81.121			5,964
Electricity Delivery and Energy Reliability, Research, Development and Analysis	81.122		483,912	
National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program	81.123		105,113	
Other Assistance:				
Modification 08 Grain Boundary Diffusion in Electronic and Structural Materials	81.000	DE-FG02-01ER45871	30,379	
Modification 3 Multiscale Analysis of Nonlinear Systems	81.000	DE-FG02-05ER25712	6,031	
Nuclear Physics	81.000	JSA 07-C0317, DE-AC05-06OR23177	114,928	
Other Assistance	81.000	400003429	209,129	
Other Assistance	81.000	ADC-9-77041-09	83,820	
Other Assistance	81.000	CONTRACT NO. 39996, WO NO 4	22,556	
Other Assistance	81.000	DE FG02-05ER15751	127,527	
Other Assistance	81.000	DE-FC26-05NT42457	1,279,540	
Other Assistance	81.000	DE-FG02-05ER15658	107,647	
Other Assistance	81.000	LTR DTD 7/5/07	92,561	
Other Assistance	81.000	SUB #4000079154	193,571	
Rapid Detection of Biological and Chemical Threat Agents	81.000	DE-FC52-04 NA25455A, AM A005	1,322,167	
<i>Pass-Through From Altuda Energy Corporation</i>	81.000	AGREEMENT DATED 2/14/07		60,139
<i>Pass-Through From Battelle</i>	81.000	122486		2,980
<i>Pass-Through From Brookhaven National Laboratory</i>	81.000	134216		97,881
<i>Pass-Through From Giner Electrochemical Systems LLC</i>	81.000	AGREEMENT SIGNED 6/24/08		25,542
<i>Pass-Through From Iowa State</i>	81.000	DE-AC02-07CH11358 SC-09-327		17,056
<i>Pass-Through From Lawrence Berkeley National Laboratory</i>	81.000	6823478		3,175
<i>Pass-Through From Leonardo Technologies Incorporated</i>	81.000	LTI-DE-AD26-07NT43210.5-VT		69,850
<i>Pass-Through From Los Alamos National Laboratory</i>	81.000	71263-001-09		188,955
<i>Pass-Through From Raytheon Company</i>	81.000	SUBCONTRACT 70986		532,103
<i>Pass-Through From Savannah River Nuclear Solutions LLC</i>	81.000	AC543340		603,995
<i>Pass-Through From Siemens Energy Incorporated</i>	81.000	AHTD08-01		258,331
<i>Pass-Through From Southern California Edison Company</i>	81.000	PO NO. D2116003 4500019383		25,156
<i>Pass-Through From United States Automotive Materials</i>	81.000	Sep-45		30,000
<i>Pass-Through From United Technology Corporation Power</i>	81.000	SUBCONTRACT NO. 7845		67,535
<i>Pass-Through From University of Tennessee</i>	81.000	SUBGRANT NBR OR-10986-001.02		282,827
<i>Pass-Through From URS Corporation</i>	81.000	4.600.251.001 TASK 1		22,161
<i>Pass-Through From URS Corporation</i>	81.000	2.670.232.001 TASK 5		37,184
<i>Pass-Through From URS Corporation</i>	81.000	4.600.251.001 TASK 2		22,292
<i>Pass-Through From URS Corporation</i>	81.000	2.670.232.001 TASK 6		17,893

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
<i>Pass-Through From URS Corporation</i>	81.000	5.610.243.001 TASK 3		9,556
<i>Pass-Through From URS Corporation</i>	81.000	5.610.243.001 TASK 4		31,494
<i>Pass-Through From UT Battelle LLC</i>	81.000	400090344		35,785
Total Non-Stimulus			17,431,851	3,689,087
Stimulus (ARRA):				
Office of Science Financial Assistance Program	81.049		254,782	
<i>Pass-Through From Penn State University</i>	81.049			79,211
<i>Pass-Through From University of Southern California</i>	81.049			61,910
Conservation Research and Development	81.086		2,254,647	
Renewable Energy Research and Development	81.087		83,569	
Fossil Energy Research and Development	81.089			
<i>Pass-Through From Southern States Energy Board</i>	81.089			306,804
Electricity Delivery and Energy Reliability, Research, Development and Analysis	81.122		87,171	
Geologic Sequestration Training and Research Grant Program	81.133		28,991	
Advanced Research and Projects Agency - Energy Financial Assistance Program	81.135			
<i>Pass-Through From University of Delaware</i>	81.135			73,944
Other Assistance:				
<i>Pass-Through From KeyLogic Systems Incorporated</i>	81.000	PO-6000-0220500-06-01		17,987
Total Stimulus (ARRA)			2,709,160	539,856
Total Research and Development Cluster			20,141,011	4,228,943
Total U.S. Department of Energy			59,057,398	4,555,788

U.S. DEPARTMENT OF EDUCATION

Adult Education-Basic Grants to States	84.002		12,496,883	
<i>Pass-Through From Franklin County School Board</i>	84.002			606
<i>Pass-Through From Pulaski County Jail</i>	84.002			2,709
Migrant Education-State Grant Program	84.011		673,170	
Title I Program for Neglected and Delinquent Children	84.013		1,231,391	
Undergraduate International Studies and Foreign Language Programs	84.016		69,196	
International Research and Studies	84.017		98,102	
Overseas Programs-Group Projects Abroad	84.021		64,703	
Higher Education-Institutional Aid	84.031		10,552,156	
Career and Technical Education-Basic Grants to States	84.048		26,180,737	
<i>Pass-Through From Arlington Public Schools</i>	84.048			2,174
Leveraging Educational Assistance Partnership	84.069		2,113,030	
Fund for the Improvement of Postsecondary Education	84.116		1,029,929	
<i>Pass-Through From Florida State College at Jacksonville</i>	84.116			3,729
Minority Science and Engineering Improvement	84.120		212,789	
Rehabilitation Long-Term Training	84.129		715,081	
National Institute on Disability and Rehabilitation Research	84.133		118,393	
College Housing and Academic Facilities Loans	84.142		3,567,202	
Migrant Education-Coordination Program	84.144		111,940	
Business and International Education Projects	84.153		302,276	
Rehabilitation Services-Client Assistance Program	84.161		280,684	
Javits Fellowships	84.170		143,233	
Douglas Teacher Scholarships	84.176		17,500	
Safe and Drug-Free Schools and Communities-National Programs	84.184		359,908	
<i>Pass-Through From Albemarle County Public Schools</i>	84.184			16,041
Byrd Honors Scholarships	84.185		1,105,000	
Safe and Drug-Free Schools and Communities-State Grants	84.186		4,978,382	
Supported Employment Services for Individuals with Significant Disabilities	84.187		679,407	
Graduate Assistance in Areas of National Need	84.200		453,640	
Javits Gifted and Talented Students Education Grant Program	84.206		334,394	

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Even Start-State Educational Agencies	84.213		988,054	
<i>Pass-Through From Accomack County Public Schools</i>	84.213			152,201
Fund for the Improvement of Education	84.215		29,295	
<i>Pass-Through From Charlottesville City Schools</i>	84.215			61,360
<i>Pass-Through From Council of Economic Education</i>	84.215			2,217
<i>Pass-Through From Halifax County Public Schools</i>	84.215			99,694
<i>Pass-Through From Montgomery County Public Schools</i>	84.215			46,143
<i>Pass-Through From Norton City Public Schools</i>	84.215			87,863
<i>Pass-Through From Roanoke City Public Schools</i>	84.215			40,300
<i>Pass-Through From Rockbridge County Schools</i>	84.215			21,174
<i>Pass-Through From Waynesboro Public Schools</i>	84.215			162
Assistive Technology	84.224		1,513,126	
Projects with Industry	84.234		318,123	
Rehabilitation Services Demonstration and Training Programs	84.235		110,385	
<i>Pass-Through From Parent Educational Advocacy Training Center</i>	84.235			8,886
Program of Protection and Advocacy of Individual Rights	84.240		333,595	
Tech-Prep Education	84.243		2,206,297	
Rehabilitation Training-Continuing Education	84.264		1,505	
Rehabilitation Training-State Vocational Rehabilitation Unit In-Service Training	84.265		87,047	
Ready to Teach	84.286		33,774	
Twenty-First Century Community Learning Centers	84.287		19,400,217	
Foreign Language Assistance	84.293		107,924	
National Writing Project	84.298		563,778	
<i>Pass-Through From National Writing Project</i>	84.298			60,303
Education Research, Development and Dissemination	84.305			
<i>Pass-Through From School Leadership Center of Greater New Orleans</i>	84.305			25,325
<i>Pass-Through From University Of Connecticut</i>	84.305			57,596
Special Education-State Personnel Development	84.323		1,317,807	
Special Education-Personnel Development to Improve Services and Results for Children with Disabilities	84.325		1,625,954	
Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	84.326		225,327	
Advanced Placement Program (Advanced Placement Test Fee: Advanced Placement Incentive Program Grants	84.330		132,298	
Grants to States for Workplace and Community Transition Training for Incarcerated Individuals	84.331		406,987	
Demonstration Projects to Support Postsecondary Faculty, Staff and Administrations in Educating Students with Disabilities	84.333		132,079	
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334		3,799,825	
<i>Pass-Through From Robert E Lee High School, Jacksonville FL</i>	84.334			5,205
Child Care Access Means Parents in School	84.335		17,876	
Assistive Technology-State Grants for Protection and Advocacy	84.343		72,745	
Reading First State Grants	84.357		10,514,144	
Rural Education	84.358		1,477,125	
Early Reading First	84.359		2,473,606	
School Leadership	84.363		730,692	
English Language Acquisition Grants	84.365		10,776,560	
Mathematics and Science Partnerships	84.366		2,383,658	
<i>Pass-Through From Math Science Innovation Center</i>	84.366			12,743
Improving Teacher Quality State Grants	84.367		52,422,841	
<i>Pass-Through From Old Dominion University Research Foundation</i>	84.367			12,744
Grants for Enhanced Assessment Instruments	84.368		2,211	
Grants for State Assessments and Related Activities	84.369		5,036,501	
Striving Readers	84.371		89,222	
Special Education-Technical Assistance on State Data Collection	84.373		83,369	
College Access Challenge Grant Program	84.378		1,037,163	
Baccalaureate Degrees in Science, Technology, Engineering, Mathematics, and Critical Foreign Languages and Masters Degrees	84.381		144,776	

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
National Writing Project	84.928		12,707	
<i>Pass-Through From National Writing Project</i>	84.928			91,435
Other Assistance:				
Value Added Taxation System FY 10	84.000	MOU-10-231	64,821	
<i>Pass-Through From Anchorage School District</i>	84.000	230522-3030		8,138
<i>Pass-Through From Center for Civic Education</i>	84.000	VA-10-01-14-187-216-00-660		253,879
<i>Pass-Through From Institute for International Education</i>	84.000	S-IZ-100-09-GR-101		434
<i>Pass-Through From Loudoun County Public Schools</i>	84.000	G00004080		34,272
			<u>188,562,540</u>	<u>1,107,333</u>
Total Excluding Clusters Identified Below				
Early Intervention Services (IDEA Cluster):				
Non-Stimulus:				
Special Education-Grants for Infants and Families	84.181		<u>10,463,178</u>	
Total Non-Stimulus			<u>10,463,178</u>	-
Stimulus (ARRA):				
Special Education - Grants for Infants and Families, Recovery Act	84.393		<u>4,246,307</u>	
Total Stimulus (ARRA)			<u>4,246,307</u>	-
Total Early Intervention Services (IDEA Cluster)			<u>14,709,485</u>	-
Education of Homeless Children and Youth Cluster:				
Non-Stimulus:				
Education for Homeless Children and Youth	84.196		<u>876,409</u>	
Total Non-Stimulus			<u>876,409</u>	-
Stimulus (ARRA):				
Education of Homeless Children and Youth, Recovery Act	84.387		<u>335,451</u>	
Total Stimulus (ARRA)			<u>335,451</u>	-
Total Education of Homeless Children and Youth Cluster			<u>1,211,860</u>	-
Educational Technology State Grants Cluster:				
Non-Stimulus:				
Education Technology State Grants	84.318		<u>4,397,387</u>	
Total Non-Stimulus			<u>4,397,387</u>	-
Stimulus (ARRA):				
Education Technology State Grants, Recovery Act	84.386		2,482,299	
<i>Pass-Through From Pulaski County Public Schools</i>	84.386			31,961
Total Stimulus (ARRA)			<u>2,482,299</u>	<u>31,961</u>
Total Educational Technology State Grants Cluster			<u>6,879,686</u>	<u>31,961</u>
Independent Living Services for Older Individuals Who Are Blind Cluster:				
Non-Stimulus:				
Rehabilitation Services-Independent Living Services for Older Individuals Who are Blind	84.177		<u>568,836</u>	
Total Non-Stimulus			<u>568,836</u>	-

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Stimulus (ARRA):				
Independent Living - Services for Older Individuals Who are Blind, Recovery Act	84.399		363,498	
Total Stimulus (ARRA)			363,498	
Total Independent Living Services for Older Individuals Who Are Blind, Recovery Act			932,334	-
Independent Living State Grants Cluster:				
Non-Stimulus:				
Independent Living-State Grants	84.169		403,443	
Total Non-Stimulus			403,443	-
Stimulus (ARRA):				
Independent Living - State Grants, Recovery Act	84.398		336,598	
Total Stimulus (ARRA)			336,598	-
Total Independent Living State Grants Cluster			740,041	-
School Improvement Grants Cluster:				
Non-Stimulus:				
School Improvement Grants	84.377		5,571,582	
Total Non-Stimulus			5,571,582	-
Stimulus (ARRA):				
School Improvement Grants, Recovery Act	84.388		18,923	
Total Stimulus (ARRA)			18,923	-
Total School Improvement Grants Cluster			5,590,505	-
Special Education Cluster (IDEA):				
Non-Stimulus:				
Special Education-Grants to States	84.027		265,833,681	
Special Education-Preschool Grants	84.173		10,194,568	
Total Non-Stimulus			276,028,249	-
Stimulus (ARRA):				
Special Education Grants to States, Recovery Act	84.391		75,481,514	
Special Education - Preschool Grants, Recovery Act	84.392		2,052,820	
<i>Pass-Through From Chesapeake, Suffolk, Norfolk Public School</i>	84.392			71,797
Total Stimulus (ARRA)			77,534,334	71,797
Total Special Education Cluster (IDEA)			353,562,583	71,797
State Fiscal Stabilization Fund Cluster:				
Stimulus (ARRA):				
State Fiscal Stabilization Fund (SFSF)- Education State Grants, Recovery Act	84.394		423,304,652	
State Fiscal Stabilization Fund (SFSF)- Government Services, Recovery Act	84.397		109,452,076	
Total Stimulus (ARRA)			532,756,728	-
Total State Fiscal Stabilization Fund Cluster			532,756,728	-

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Statewide Data Systems Cluster:				
Statewide Data Systems	84.372		1,686,572	
Total Statewide Data Systems Cluster			1,686,572	-
Student Financial Assistance Programs:				
Non-Stimulus:				
Federal Supplemental Educational Opportunity Grants	84.007		8,069,447	
Federal Family Education Loans	84.032		571,748,282	
Federal Work-Study Program	84.033		8,441,338	
Federal Perkins Loan Program-Federal Capital Contributions	84.038		60,082,949	
Federal Pell Grant Program	84.063		350,044,227	
Federal Direct Student Loans	84.268		507,929,615	
Academic Competitiveness Grants	84.375		6,181,374	
National Science and Mathematics Access to Retain Talent (SMART) Grants	84.376		4,014,321	
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379		142,500	
Total Non-Stimulus			1,516,654,053	-
Stimulus (ARRA):				
Federal Work-Study Program	84.033		1,595,646	
Total Stimulus (ARRA)			1,595,646	-
Total Student Financial Assistance Programs			1,518,249,699	-
Teacher Quality Partnership Grants Cluster:				
Non-Stimulus:				
Teacher Quality Enhancement Grants	84.336		804,568	
Total Non-Stimulus			804,568	-
Stimulus (ARRA):				
Teacher Quality Partnerships, Recovery Act	84.405		7,102	
Total Stimulus (ARRA)			7,102	-
Total Teacher Quality Partnership Grants Cluster			811,670	-
Title I, Part A Cluster:				
Non-Stimulus:				
Title I Grants to Local Educational Agencies	84.010		207,918,088	
Total Non-Stimulus			207,918,088	-
Stimulus (ARRA):				
Title I - Grants to Local Educational Agencies, Recovery Act	84.389		44,881,491	
Total Stimulus (ARRA)			44,881,491	-
Total Title I, Part A Cluster			252,799,579	-
Trio Cluster:				
TRIO-Student Support Services	84.042		5,377,673	
TRIO-Talent Search	84.044		1,546,809	
TRIO-Upward Bound	84.047		5,518,946	
TRIO-Educational Opportunity Centers	84.066		225,154	
TRIO-McNair Post-Baccalaureate Achievement	84.217		191,160	

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Total Trio Cluster			12,859,742	-
Vocational Rehab Cluster:				
Non-Stimulus:				
Rehabilitation Services-Vocational Rehabilitation Grants to States	84.126		63,958,072	
Total Non-Stimulus			63,958,072	-
Stimulus (ARRA):				
Rehabilitation Services - Vocational Rehabilitation Grants to States, Recovery Act	84.390		8,642,479	
Total Stimulus (ARRA)			8,642,479	-
Total Vocational Rehab Cluster			72,600,551	-
Research and Development Cluster:				
Adult Education-Basic Grants to States	84.002		129,200	
Undergraduate International Studies and Foreign Language Programs	84.016		54,247	
Overseas Programs-Doctoral Dissertation Research Abroad	84.022		198,238	
Higher Education-Institutional Aid	84.031		1,519,914	
Fund for the Improvement of Postsecondary Education	84.116		501,905	
<i>Pass-Through From College of Charleston</i>	84.116			16,885
<i>Pass-Through From North Carolina State University</i>	84.116			17,644
<i>Pass-Through From West Virginia University</i>	84.116			9,223
National Institute on Disability and Rehabilitation Research	84.133		2,464,999	
<i>Pass-Through From University of Michigan</i>	84.133			17,962
Safe and Drug-Free Schools and Communities-National Programs	84.184		460,534	
Javits Gifted and Talented Students Education Grant Program	84.206		876,303	
<i>Pass-Through From University Of Connecticut</i>	84.206			698,708
Fund for the Improvement of Education	84.215			
<i>Pass-Through From Montgomery County Public Schools</i>	84.215			228,558
<i>Pass-Through From Norton City Public Schools</i>	84.215			32,956
Education Research, Development and Dissemination	84.305		6,401,124	
<i>Pass-Through From Columbia University</i>	84.305			134,337
<i>Pass-Through From DePaul University</i>	84.305			26,936
<i>Pass-Through From Ohio State University</i>	84.305			341,452
<i>Pass-Through From Ohio State University Research Foundation</i>	84.305			105,563
<i>Pass-Through From The University of Chicago</i>	84.305			88,163
<i>Pass-Through From The Urban Institute</i>	84.305			36,374
<i>Pass-Through From University of Illinois at Chicago</i>	84.305			18,339
Research in Special Education	84.324		899,583	
<i>Pass-Through From Clemson University</i>	84.324			27,678
<i>Pass-Through From Lehigh University</i>	84.324			21,334
<i>Pass-Through From Pennsylvania State University</i>	84.324			118,561
<i>Pass-Through From University Of Connecticut</i>	84.324			59,152
Special Education-Personnel Development to Improve Services and Results for Children with Disabilities	84.325		256,444	
Special Education-Technology and Media Services for Individuals with Disabilities	84.327		156,595	
Comprehensive School Reform Demonstration	84.332			
<i>Pass-Through From Johns Hopkins University</i>	84.332			10,024
International Education-Technological Innovation and Cooperation for Foreign Information Access	84.337		174,648	
Transition to Teaching	84.350		60,574	
National Writing Project	84.928			
<i>Pass-Through From National Writing Project</i>	84.928			107,925

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Other Assistance:				
National History Education Clearinghouse	84.000	ED-07-CO-0088	1,363,424	
Preparation of Leadership Personnel	84.000	H325D020020	8,277	
<i>Pass-Through From University of Michigan</i>	84.000			16,968
Total Research and Development Cluster			15,526,009	2,134,742
Total U.S. Department of Education			2,979,479,584	3,345,833
SCHOLARSHIP AND FELLOWSHIP FOUNDATIONS				
Smithsonian Institution Fellowship Program	85.601		15,311	
Total Excluding Clusters Identified Below			15,311	-
Research and Development Cluster:				
Smithsonian Institution Fellowship Program	85.601			1,378
<i>Pass-Through From Smithsonian Institute</i>	85.601			1,378
Total Research and Development Cluster			-	1,378
Total Scholarship and Fellowship Foundations			15,311	1,378
U.S. NATIONAL ARCHIVES AND RECORDS ADMINISTRATION				
National Historical Publications and Records Grants	89.003		41,795	
Total Excluding Clusters Identified Below			41,795	-
Research and Development Cluster:				
National Historical Publications and Records Grants	89.003		730,814	
Total Research and Development Cluster			730,814	-
Total U.S. National Archives and Records Administration			772,609	-
ELECTIONS ASSISTANCE COMMISSION				
Help America Vote Act Requirements Payments	90.401		3,292,027	
Total Elections Assistance Commission			3,292,027	-
U.S. INSTITUTE OF PEACE				
Annual Grant Competition	91.001		22,447	
Total Excluding Clusters Identified Below			22,447	-
Research and Development Cluster:				
Annual Grant Competition	91.001		72,903	
Total Research and Development Cluster			72,903	-
Total U.S. Institute of Peace			95,350	-

COMMONWEALTH OF VIRGINIA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2010

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Non-Stimulus:				
Medical Reserve Corps Small Grant Program	93.008			
<i>Pass-Through From National Association of County and City Health Officials</i>	93.008			39,857
HIV Prevention Programs for Women	93.015		61,480	
Special Programs for the Aging-Title VII, Chapter 3-Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041		117,458	
Special Programs for the Aging-Title VII, Chapter 2-Long Term Care Ombudsman Services for Older Individuals	93.042		388,547	
Special Programs for the Aging-Title III, Part D-Disease Prevention and Health Promotion Services	93.043		491,620	
Special Programs for the Aging-Title IV-and Title II-Discretionary Projects	93.048		368,071	
Alzheimer's Disease Demonstration Grants to States	93.051		181,212	
National Family Caregiver Support, Title III, Part E	93.052		3,449,854	
Global AIDS	93.067		22,943	
<i>Pass-Through From South African Medical Research Council</i>	93.067			33,699
Public Health Emergency Preparedness	93.069		67,435,954	
Medicare Enrollment Assistance Program	93.071		76,506	
Emergency System for Advance Registration of Health Professional Volunteers	93.089		13,312	
Food and Drug Administration-Research	93.103		127,730	
Area Health Education Centers Point of Service Maintenance and Enhancement Awards	93.107		694,688	
Maternal and Child Health Federal Consolidated Programs	93.110		610,395	
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116		1,155,246	
Nurse Anesthetist Traineeships	93.124		20,275	
Emergency Medical Services for Children	93.127		46,356	
Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	93.130		134,569	
Grants to Increase Organ Donations	93.134		700,998	
<i>Pass-Through From Lifenet Health</i>	93.134			30,217
Injury Prevention and Control Research and State and Community Based Programs	93.136		1,406,330	
Protection and Advocacy for Individuals with Mental Illness	93.138		634,046	
AIDS Education and Training Centers	93.145			
<i>Pass-Through From Inova Health System</i>	93.145			10,318
<i>Pass-Through From University of Pittsburgh</i>	93.145			318,520
Projects for Assistance in Transition from Homelessness (PATH)	93.150		1,221,809	
Coordinated Services and Access to Research for Women, Infants, Children, and Youth	93.153		283,575	
Grants to States for Loan Repayment Program	93.165		9	
Nursing Workforce Diversity	93.178		291,671	
Disabilities Prevention	93.184		234,600	
Childhood Lead Poisoning Prevention Projects-State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197		451,541	
Family Planning-Services	93.217		4,900,363	
Traumatic Brain Injury-State Demonstration Grant Program	93.234		190,399	
Grants for Dental Public Health Residency Training	93.236		214,078	
State Rural Hospital Flexibility Program	93.241		118,886	
Substance Abuse and Mental Health Services-Projects of Regional and National Significance	93.243		2,002,563	
<i>Pass-Through From The Daily Planet</i>	93.243			81,926
<i>Pass-Through From Virginia Supportive Housing</i>	93.243			38,429
Advanced Education Nursing Grant Program	93.247		650,811	
Universal Newborn Hearing Screening	93.251		115,115	
Poison Control Support and Enhancement Grants Program	93.253		88,350	
State Health Access Program	93.256		9,311	
Nurse Faculty Loan Program (NFLP)	93.264		82,947	
Comprehensive Geriatric Education Program (CGEP)	93.265		87,454	
State Grants for Protection and Advocacy Services	93.267		54,272	
Drug-Free Communities Support Program Grants	93.276		83,831	

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Centers for Disease Control and Prevention-Investigations and Technical Assistance	93.283		8,152,907	
Small Rural Hospital Improvement Grant Program	93.301		113,345	
Minority Health and Health Disparities Research	93.307			
<i>Pass-Through From Winston Salem State University</i>	93.307			3,864
Advanced Education Nursing Traineeships	93.358		240,834	
Nurse Education, Practice and Retention Grants	93.359		178,182	
Cancer Cause and Prevention Research	93.393			
<i>Pass-Through From University of Kentucky</i>	93.393			65,536
Promoting Safe and Stable Families	93.556		6,489,223	
Child Support Enforcement	93.563		40,442,173	
Refugee and Entrant Assistance-State Administered Programs	93.566		8,295,344	
Low-Income Home Energy Assistance	93.568		117,015,720	
<i>Pass-Through From City of Richmond</i>	93.568			33,539
Refugee and Entrant Assistance-Discretionary Grants	93.576		288,621	
Refugee and Entrant Assistance-Targeted Assistance Grants	93.584		504,642	
State Court Improvement Program	93.586		718,212	
Community-Based Child Abuse Prevention Grants	93.590		596,461	
Grants to States for Access and Visitation Programs	93.597		203,023	
Chafee Education and Training Vouchers Program (ETV)	93.599		750,821	
Assets for Independence Demonstration Program	93.602			
<i>Pass-Through From Abt Associates Incorporated</i>	93.602			103,797
<i>Pass-Through From The Lewin Group</i>	93.602			22,397
Adoption Incentive Payments	93.603		152,286	
Voting Access for Individuals with Disabilities-Grants to States	93.617		42,022	
Voting Access for Individuals with Disabilities-Grants for Protection and Advocacy Systems	93.618		77,914	
Developmental Disabilities Basic Support and Advocacy Grants	93.630		1,988,418	
University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632		623,785	
Children's Justice Grants to States	93.643		215,468	
Child Welfare Services-State Grants	93.645		4,659,405	
Social Services Research and Demonstration	93.647		117,457	
Foster Care-Title IV-E	93.658		55,543,515	
Adoption Assistance	93.659		23,577,411	
Social Services Block Grant	93.667		52,225,478	
Child Abuse and Neglect State Grants	93.669		599,284	
Family Violence Prevention and Services/Grants for Battered Women's Shelters-Grants to States and Indian Tribes	93.671		1,882,634	
Chafee Foster Care Independence Program	93.674		2,829,617	
Children's Health Insurance Program	93.767		164,673,156	
<i>Pass-Through From Virginia Health Care Foundation</i>	93.767			20,235
Medicaid Infrastructure Grants To Support the Competitive Employment of People with Disabilities	93.768		631,089	
<i>Pass-Through From AHEDD</i>	93.768			150,568
<i>Pass-Through From University of Pennsylvania Health System</i>	93.768			35,750
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779		1,159,763	
Alternatives to Psychiatric Residential Treatment Facilities for Children	93.789		174,178	
Money Follows the Person Rebalancing Demonstration	93.791		2,228,469	
Area Health Education Centers Infrastructure Development Awards	93.824		12,652	
Microbiology and Infectious Diseases Research	93.856		11,547,050	
<i>Pass-Through From University of Maryland</i>	93.856			2,468
Pharmacology, Physiology, and Biological Chemistry Research	93.859		524,506	
Child Health and Human Development Extramural Research	93.865		32,697	
Medical Library Assistance	93.879		94,265	
Grants for Training in Primary Care Medicine and Dentistry	93.884		543,643	
National Bioterrorism Hospital Preparedness Program	93.889		10,847,750	
Grants to States for Operation of Offices of Rural Health	93.913		115,862	
HIV Care Formula Grants	93.917		33,058,404	
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918		490,427	

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
<i>Pass-Through From Loudoun County</i>	93.918			54,013
Healthy Start Initiative	93.926		976,790	
Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems	93.938		252,412	
HIV Prevention Activities-Health Department Based	93.940		5,123,402	
HIV Demonstration, Research, Public and Professional Education Projects	93.941		7,331	
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944		1,341,542	
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	93.946		145,487	
Block Grants for Community Mental Health Services	93.958		10,428,076	
Block Grants for Prevention and Treatment of Substance Abuse Preventive Health Services-Sexually Transmitted Diseases Control Grants	93.977		1,895,085	
<i>Pass-Through From Maryland Department of Health</i>	93.977			3,858
Preventive Health and Health Services Block Grant	93.991		2,003,272	
Maternal and Child Health Services Block Grant to the States	93.994		13,534,063	
Adolescent Family Life-Demonstration Projects	93.995		108,226	
Other Assistance:				
Center for Disease Control-FY09-Health Literacy: Basic Health Literacy, Cultural	93.000	REQ #805720, TRAIN #990190 0	1,163	
Center for Disease Control-FY09-Social Marketing: Introduction Training	93.000	REQUEST# 805712 TRAIN#990165 0	1,161	
Center for Disease Control-FY10-Communicating Health Literacy Principles Training	93.000	ORDER#990166 0/REQ805717	1,723	
Feed Inspection	93.000	HHSF223200940167P	16,747	
Food Inspection	93.000	HHSF2232009400008C	16,373	
Food Inspection	93.000	HHSF223220840106C	185,441	
Mammography Contract	93.000	# HHSF223200840161C	163,402	
NIMH Neuropathology Pjt	93.000	Contract# NO1MH12003	187,236	
Other Assistance	93.000	IPA DTD 12/10/08	111,497	
Total Non-Stimulus			723,626,723	1,048,991
Stimulus (ARRA):				
ARRA - Scholarships for Disadvantaged Students	93.407		73,824	
ARRA - State Primary Care Offices	93.414		13,125	
Child Support Enforcement	93.563		25,004,642	
Foster Care-Title IV-E	93.658		3,283,165	
Adoption Assistance	93.659		2,300,165	
Trans-NIH Recovery Act Research Support	93.701		5,927	
ARRA Preventing Healthcare-Associated Infections	93.717		94,682	
Health Information Technology Regional Extension Centers Program	93.718			
<i>Pass-Through From Virginia Health Quality Center</i>	93.718			297,091
ARRA - State Grants to Promote Health Information Technology	93.719		41,594	
ARRA - Prevention and Wellness - State, Territories and Pacific Islands	93.723		4,114	
ARRA - Communities Putting Prevention to Work: Chronic Disease Self-Management Program	93.725		2,951	
Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems	93.938		2,221,989	
Total Stimulus (ARRA)			33,046,178	297,091
Total Excluding Clusters Identified Below			756,672,901	1,346,082

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Aging Cluster:				
Non-Stimulus:				
Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers	93.044		11,703,076	
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045		12,018,715	
Nutrition Services Incentive Program	93.053		2,497,126	
Total Non-Stimulus			26,218,917	-
Stimulus (ARRA):				
Aging Home-Delivered Nutrition Services for States	93.705		565,372	
Aging Congregate Nutrition Services for States	93.707		900,467	
Total Stimulus (ARRA)			1,465,839	-
Total Aging Cluster			27,684,756	-
CCDF Cluster:				
Non-Stimulus:				
Child Care and Development Block Grant	93.575		43,169,756	
<i>Pass-Through From Child Development Resources Incorporated</i>	93.575			153,679
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596		60,180,341	
Total Non-Stimulus			103,350,097	153,679
Stimulus (ARRA):				
ARRA - Child Care and Development Block Grant	93.713		15,100,410	
Total Stimulus (ARRA)			15,100,410	-
Total CCDF Cluster			118,450,507	153,679
CSBG Cluster:				
Non-Stimulus:				
Community Services Block Grant	93.569		11,293,551	
Total Non-Stimulus			11,293,551	-
Stimulus (ARRA):				
ARRA - Community Services Block Grant	93.710		9,577,530	
Total Stimulus (ARRA)			9,577,530	-
Total CSBG Cluster			20,871,081	-
Head Start Cluster:				
Head Start				
<i>Pass-Through From Richmond Public Schools</i>	93.600		706,896	201,721
Total Head Start Cluster			706,896	201,721
Immunization Cluster:				
Non-Stimulus:				
Immunization Grants	93.268		49,113,522	
Total Non-Stimulus			49,113,522	-

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Stimulus (ARRA):				
ARRA Immunization	93.712		2,771,228	
Total Stimulus (ARRA)			2,771,228	-
Total Immunization Cluster			51,884,750	-
Medicaid Cluster:				
Non-Stimulus:				
State Medicaid Fraud Control Units	93.775		4,402,595	
State Survey and Certification of Health Care Providers and Suppliers	93.777		5,854,666	
Medical Assistance Program	93.778		3,349,512,253	
Total Non-Stimulus			3,359,769,514	-
Stimulus (ARRA):				
Medical Assistance Program	93.778		734,586,838	
Total Stimulus (ARRA)			734,586,838	-
Total Medicaid Cluster			4,094,356,352	-
Student Financial Assistance Programs Cluster:				
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	93.342		8,242,517	
Nursing Student Loans	93.364		1,702,951	
Scholarships for Health Professions Students from Disadvantaged Backgrounds	93.925		406,482	
Total Student Financial Assistance Programs Cluster			10,351,950	-
TANF Cluster:				
Non-Stimulus:				
Temporary Assistance for Needy Families	93.558		134,298,035	
Total Non-Stimulus			134,298,035	-
Stimulus (ARRA):				
ARRA - Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Programs	93.714		21,801,847	
Total Stimulus (ARRA)			21,801,847	-
Total TANF Cluster			156,099,882	-
Research and Development Cluster:				
Non-Stimulus:				
HIV Prevention Programs for Women	93.015		97,959	
Innovations in Applied Public Health Research	93.061			
<i>Pass-Through From University of Utah</i>	93.061			43,297
Centers for Genomics and Public Health	93.063			
<i>Pass-Through From University of California, Los Angeles</i>	93.063			474,428
Food and Drug Administration-Research	93.103		57,261	
<i>Pass-Through From Research Triangle Institute</i>	93.103			2,419
Maternal and Child Health Federal Consolidated Programs	93.110		619,215	
<i>Pass-Through From Association of University Centers on Disabilities</i>	93.110			105,453
<i>Pass-Through From Children's Hospital of Philadelphia</i>	93.110			18,545
<i>Pass-Through From Organix, Incorporated</i>	93.110			18,683
<i>Pass-Through From The Children's Hospital of Philadelphia</i>	93.110			24,752
Environmental Health	93.113		1,296,069	

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
<i>Pass-Through From Wayne State University</i>	93.113			91,481
Preventive Medicine Residency Program	93.117		15,846	
Oral Diseases and Disorders Research	93.121		3,073,542	
<i>Pass-Through From University of Georgia Research Foundation Incorporated</i>	93.121			3,146
<i>Pass-Through From University of Medicine and Dentistry</i>	93.121			27,730
Centers for Research and Demonstration for Health Promotion and Disease Prevention	93.135			
<i>Pass-Through From Emory University</i>	93.135			30,796
Injury Prevention and Control Research and State and Community Based Programs	93.136		1,104,660	
Human Genome Research	93.172		883,817	
<i>Pass-Through From Baylor College of Medicine</i>	93.172			21,599
<i>Pass-Through From Boston College</i>	93.172			8,135
<i>Pass-Through From Immunome, Incorporated</i>	93.172			41,736
<i>Pass-Through From University of Chicago Argonne, LLC</i>	93.172			633,969
Research Related to Deafness and Communication Disorders	93.173		3,479,363	
<i>Pass-Through From Medical College of Georgia</i>	93.173			1,383
<i>Pass-Through From Ohio University</i>	93.173			237,164
<i>Pass-Through From University of Maryland</i>	93.173			12,960
<i>Pass-Through From University Of Minnesota</i>	93.173			234,363
Telehealth Programs	93.211		77,496	
Research and Training in Complementary and Alternative Medicine	93.213		3,120,542	
<i>Pass-Through From University Of Pittsburgh</i>	93.213			73,179
Research on Healthcare Costs, Quality and Outcomes	93.226		1,435,825	
<i>Pass-Through From University of North Carolina</i>	93.226			50,198
Consolidated Knowledge Development and Application (KD&A) Program	93.230		14,638	
Epidemiology Cooperative Agreements	93.231		157,231	
National Center on Sleep Disorders Research	93.233		29,300	
Mental Health Research Grants	93.242		5,314,555	
<i>Pass-Through From Boston University</i>	93.242			56,448
<i>Pass-Through From Brown University</i>	93.242			28,298
<i>Pass-Through From Columbia University</i>	93.242			1,701
<i>Pass-Through From Evanston Northwestern Healthcare Research Institute</i>	93.242			13,878
<i>Pass-Through From Indiana University</i>	93.242			79,027
<i>Pass-Through From Informed Simplifications, LLC</i>	93.242			50,603
<i>Pass-Through From Michigan State University</i>	93.242			43,177
<i>Pass-Through From Northwestern University</i>	93.242			457,207
<i>Pass-Through From UCLA Neuropsychiatric Institute</i>	93.242			75,059
<i>Pass-Through From University of Illinois at Chicago</i>	93.242			75,341
<i>Pass-Through From University of Kentucky</i>	93.242			91,505
Substance Abuse and Mental Health Services-Projects of Regional and National Significance	93.243			
<i>Pass-Through From Central Virginia Community Services Board</i>	93.243			64,353
<i>Pass-Through From Mental Health Association of the New River Valley</i>	93.243			2,571
<i>Pass-Through From University of California, San Francisco</i>	93.243			62,891
Poison Center Support and Enhancement Grant Program	93.253		196,252	
Occupational Safety and Health Program	93.262		1,472,784	
<i>Pass-Through From The University of Kentucky Research Foundation</i>	93.262			26,221
Comprehensive Geriatric Education Program (CGEP)	93.265		115,027	
Alcohol Research Career Development Awards for Scientists and Clinicians	93.271		133,537	
Alcohol National Research Service Awards for Research Training	93.272		27,354	
Alcohol Research Programs	93.273		5,649,120	
<i>Pass-Through From Prevention Research Center</i>	93.273			1,000
<i>Pass-Through From Research Foundation for Mental Hygiene Incorporated</i>	93.273			17
<i>Pass-Through From State University of New York</i>	93.273			18,550

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
<i>Pass-Through From University of Arkansas</i>	93.273			15,812
<i>Pass-Through From Wake Forest University School of Medicine</i>	93.273			79,206
Drug Abuse and Addiction Research Programs	93.279		14,669,758	
<i>Pass-Through From Arizona State University</i>	93.279			8,397
<i>Pass-Through From Duke University</i>	93.279			226,671
<i>Pass-Through From Johns Hopkins University</i>	93.279			384,446
<i>Pass-Through From Medical University of South Carolina</i>	93.279			3,422
<i>Pass-Through From Memphis University</i>	93.279			43,087
<i>Pass-Through From Organix, Incorporated</i>	93.279			47,594
<i>Pass-Through From Research Triangle Institute</i>	93.279			196,093
<i>Pass-Through From Scripps Research Institute</i>	93.279			259,546
<i>Pass-Through From Seton Hall University</i>	93.279			80,644
<i>Pass-Through From Silverchair Science and Communications, Incorporated</i>	93.279			132,636
<i>Pass-Through From University of Arkansas</i>	93.279			14,902
<i>Pass-Through From University of Illinois</i>	93.279			89,465
<i>Pass-Through From University of Kentucky</i>	93.279			23,536
<i>Pass-Through From University of North Carolina</i>	93.279			10,047
<i>Pass-Through From University of Pittsburgh</i>	93.279			264,925
<i>Pass-Through From University of Washington</i>	93.279			54,663
<i>Pass-Through From Wake Forest University School of Medicine</i>	93.279			58,715
<i>Pass-Through From Wayne State University</i>	93.279			1,428
Mental Health Research Career/Scientist Development Awards	93.281		374,967	
Mental Health National Research Service Awards for Research Training	93.282		88,399	
Centers for Disease Control and Prevention-Investigations and Technical Assistance	93.283		711,813	
<i>Pass-Through From National Center on Birth Defects and Development</i>	93.283			28,498
<i>Pass-Through From The Children's Hospital of Philadelphia</i>	93.283			104,930
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286		3,701,576	
<i>Pass-Through From ADA Technologies Incorporated</i>	93.286			45,329
<i>Pass-Through From Carnegie Mellon University</i>	93.286			56,327
<i>Pass-Through From InteriorSoft</i>	93.286			22,723
<i>Pass-Through From The University of Texas at Arlington</i>	93.286			25,035
<i>Pass-Through From University of California, Santa Barbara</i>	93.286			18,521
Loan Repayment for Health Disparities Research	93.307		2,306,861	
<i>Pass-Through From University of Southern Mississippi</i>	93.307			26,363
Trans-NIH Research Support	93.310		946,566	
<i>Pass-Through From Scripps Research Institute</i>	93.310			8,796
<i>Pass-Through From University of California, Los Angeles</i>	93.310			56,685
Advanced Education Nursing Traineeships	93.358		83,276	
Nursing Research	93.361		2,326,160	
<i>Pass-Through From Edward Via College of Osteopathic Medicine</i>	93.361			8,128
<i>Pass-Through From University of California San Diego</i>	93.361			18,828
<i>Pass-Through From Wake Forest University</i>	93.361			6,900
Research Infrastructure	93.389		8,098,141	
<i>Pass-Through From Barron Associates, Incorporated</i>	93.389			5,865
<i>Pass-Through From University of California, Los Angeles</i>	93.389			126,525
<i>Pass-Through From University of Connecticut</i>	93.389			276
<i>Pass-Through From Wake Forest University School of Medicine</i>	93.389			3,583
Academic Research Enhancement Award	93.390		275,660	
Cancer Cause and Prevention Research	93.393		7,604,959	
<i>Pass-Through From Henry Ford Health System</i>	93.393			23,272
<i>Pass-Through From Kaiser Permanente</i>	93.393			48,844
<i>Pass-Through From Medical Cyberworlds, Incorporated</i>	93.393			18,783
<i>Pass-Through From Sloan Kettering Institute for Cancer Research</i>	93.393			328,015

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
<i>Pass-Through From University of Michigan</i>	93.393			36,807
Cancer Detection and Diagnosis Research	93.394		3,282,480	
<i>Pass-Through From American College of Radiology</i>	93.394			17,958
<i>Pass-Through From University of Houston</i>	93.394			19,820
<i>Pass-Through From Wake Forest University School of Medicine</i>	93.394			45,853
Cancer Treatment Research	93.395		11,045,042	
<i>Pass-Through From American College of Radiology</i>	93.395			49,971
<i>Pass-Through From Arizona State University</i>	93.395			77,349
<i>Pass-Through From Childhood Cancer Foundation</i>	93.395			54,894
<i>Pass-Through From Duke Clinical Research Institute</i>	93.395			870
<i>Pass-Through From Duke University</i>	93.395			11,033
<i>Pass-Through From Georgetown University</i>	93.395			13,129
<i>Pass-Through From Health Research Incorporated</i>	93.395			102,578
<i>Pass-Through From Mayo Clinic Rochester</i>	93.395			553
<i>Pass-Through From Northwestern University</i>	93.395			814
<i>Pass-Through From The Gynecologic Oncology Group</i>	93.395			10,898
<i>Pass-Through From The University of Texas</i>	93.395			23,937
<i>Pass-Through From University of Nebraska Medical Center</i>	93.395			73,556
<i>Pass-Through From University of Richmond</i>	93.395			9,917
<i>Pass-Through From Wake Forest University School of Medicine</i>	93.395			54,948
Cancer Biology Research	93.396		7,004,807	
<i>Pass-Through From Cedars-Sinai Medical Center</i>	93.396			16,330
<i>Pass-Through From Emory University</i>	93.396			903
<i>Pass-Through From Vanderbilt University Medical Center</i>	93.396			63,053
Cancer Centers Support Grants	93.397		3,942,010	
<i>Pass-Through From Massachusetts Institute of Technology</i>	93.397			22,169
<i>Pass-Through From University of Rochester</i>	93.397			348,295
<i>Pass-Through From University of Texas M.D. Anderson Cancer Center</i>	93.397			36,808
<i>Pass-Through From Wake Forest University School of Medicine</i>	93.397			46,880
Cancer Research Manpower	93.398		1,768,566	
Cancer Control	93.399		1,190,289	
<i>Pass-Through From Advanced Sensor Development Radiation Monitoring Devices, Incorporated</i>	93.399			15,272
<i>Pass-Through From Mount Sinai School of Medicine</i>	93.399			238,727
<i>Pass-Through From National Surgical Adjuvant Breast and Bowel Project Foundation</i>	93.399			200,434
<i>Pass-Through From Southwest Oncology Group</i>	93.399			6,047
<i>Pass-Through From University of North Carolina at Chapel Hill</i>	93.399			53,320
Developmental Disabilities Projects of National Significance	93.631		198,339	
Social Services Research and Demonstration	93.647		16,866	
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779		547,130	
Health Careers Opportunity Program	93.822			
<i>Pass-Through From University of Texas Health Science Center at San Antonio</i>	93.822			5,063
Cardiovascular Diseases Research	93.837		23,799,488	
<i>Pass-Through From Abbott Labs</i>	93.837			84,968
<i>Pass-Through From Arizona State University</i>	93.837			679
<i>Pass-Through From Barron Associates, Incorporated</i>	93.837			29,012
<i>Pass-Through From Boston University School of Medicine</i>	93.837			2,764
<i>Pass-Through From Brigham and Women's Hospital, Incorporated</i>	93.837			153,094
<i>Pass-Through From Cedars-Sinai Medical Center</i>	93.837			3,291
<i>Pass-Through From Empirical Technologies Corporation</i>	93.837			8,548
<i>Pass-Through From McGuire Research Institute</i>	93.837			183,203
<i>Pass-Through From Mount Sinai School of Medicine</i>	93.837			13,542
<i>Pass-Through From Saint Lukes Health Systems</i>	93.837			10,996
<i>Pass-Through From University of California</i>	93.837			36,129
<i>Pass-Through From University of Kentucky</i>	93.837			43,654

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
<i>Pass-Through From University of Missouri-Columbia</i>	93.837			1,929
<i>Pass-Through From University Of Pittsburgh</i>	93.837			33,360
<i>Pass-Through From Wake Forest University</i>	93.837			41,819
<i>Pass-Through From Wake Forest University School of Medicine</i>	93.837			244,281
<i>Pass-Through From Washington University in St. Louis</i>	93.837			33,139
<i>Pass-Through From Yale University</i>	93.837			46,364
Lung Diseases Research	93.838		3,410,144	
<i>Pass-Through From The Cleveland Clinic Foundation</i>	93.838			241,847
<i>Pass-Through From Washington University in St. Louis</i>	93.838			896
<i>Pass-Through From Xemed LLC</i>	93.838			3,349
Blood Diseases and Resources Research	93.839		1,354,049	
<i>Pass-Through From National Childhood Cancer Foundation</i>	93.839			1,716
<i>Pass-Through From National Marrow Donor Program</i>	93.839			83,787
<i>Pass-Through From New England Research Institutes</i>	93.839			10,129
<i>Pass-Through From Prolong Pharmaceuticals</i>	93.839			170,236
<i>Pass-Through From University of Nebraska</i>	93.839			23,099
<i>Pass-Through From Washington University in St. Louis</i>	93.839			3,118
Arthritis, Musculoskeletal and Skin Diseases Research	93.846		4,039,448	
<i>Pass-Through From University Of Iowa</i>	93.846			7,527
<i>Pass-Through From University of Pittsburgh</i>	93.846			211,230
<i>Pass-Through From University Of Wisconsin</i>	93.846			209,964
Diabetes, Digestive and Kidney Disease Extramural Research	93.847		28,577,926	
<i>Pass-Through From Benaroya Research Institute</i>	93.847			2,461
<i>Pass-Through From Children's National Medical Center</i>	93.847			55,978
<i>Pass-Through From Children's Research Institute</i>	93.847			96,061
<i>Pass-Through From Duke University</i>	93.847			66,265
<i>Pass-Through From George Washington University</i>	93.847			81,326
<i>Pass-Through From Henry Ford Health System</i>	93.847			4,985
<i>Pass-Through From Johns Hopkins University</i>	93.847			7,181
<i>Pass-Through From Joslin Diabetes Center Incorporated</i>	93.847			66,501
<i>Pass-Through From Kaiser Foundation Research Institute</i>	93.847			43,244
<i>Pass-Through From Mayo Foundation</i>	93.847			61,595
<i>Pass-Through From Medical College of Georgia Research Institute, Incorporated</i>	93.847			5,793
<i>Pass-Through From Montefiore Medical Center</i>	93.847			25
<i>Pass-Through From The Feinstein Institute for Medical Research</i>	93.847			2,691
<i>Pass-Through From University Of Iowa</i>	93.847			6,650
<i>Pass-Through From Wake Forest University</i>	93.847			247,258
<i>Pass-Through From Yale University</i>	93.847			676
Digestive Diseases and Nutrition Research	93.848		3,979,838	
<i>Pass-Through From Mayo Foundation</i>	93.848			15,367
<i>Pass-Through From University of Michigan</i>	93.848			27,467
<i>Pass-Through From University of Pittsburgh</i>	93.848			23,330
<i>Pass-Through From University of Texas</i>	93.848			8,742
Kidney Diseases, Urology and Hematology Research	93.849		1,371,147	
<i>Pass-Through From Angion Biomedica Corporation</i>	93.849			424
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		14,494,596	
<i>Pass-Through From Children's National Medical Center</i>	93.853			164,539
<i>Pass-Through From Emory University</i>	93.853			45,445
<i>Pass-Through From Johns Hopkins University</i>	93.853			78,270
<i>Pass-Through From Massachusetts General Hospital</i>	93.853			15,017
<i>Pass-Through From Mayo Clinic Jacksonville</i>	93.853			197,424
<i>Pass-Through From Montefiore Medical Center</i>	93.853			432,991
<i>Pass-Through From Morehouse School Of Medicine</i>	93.853			63,399
<i>Pass-Through From Mount Sinai School of Medicine</i>	93.853			48,758
<i>Pass-Through From Neurotargeting, LLC</i>	93.853			1,130
<i>Pass-Through From Orlando Medical Research Center</i>	93.853			7,506
<i>Pass-Through From University Hospital Antwerp</i>	93.853			75,388
<i>Pass-Through From University of California, San Francisco</i>	93.853			197,097
<i>Pass-Through From University of Cincinnati</i>	93.853			31,385

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Pass-Through From University of Florida	93.853			20,794
Pass-Through From University of Medicine and Dentistry of New Jersey	93.853			16,070
Pass-Through From University of Michigan	93.853			154,980
Pass-Through From University of Oklahoma Health Sciences	93.853			40,356
Pass-Through From University of Rochester	93.853			6,395
Pass-Through From Washington University	93.853			4,000
Pass-Through From Yale University	93.853			19,516
Allergy, Immunology and Transplantation Research	93.855		28,613,217	
Pass-Through From Adenosine Therapeutics, LLC	93.855			85,860
Pass-Through From Carnegie-Mellon University	93.855			33,194
Pass-Through From Duke University	93.855			7,029
Pass-Through From Eastern Virginia Medical School	93.855			22,557
Pass-Through From George Washington University	93.855			433,656
Pass-Through From Institute of Clinical Research	93.855			79,886
Pass-Through From Johns Hopkins University	93.855			113,659
Pass-Through From Mayo Clinic	93.855			203,631
Pass-Through From Phthisis Diagnostics, LLC	93.855			121,305
Pass-Through From Purdue University	93.855			91,266
Pass-Through From Seattle Biomedical Research Institute	93.855			155,545
Pass-Through From Social and Scientific Systems	93.855			568
Pass-Through From Techlab Research	93.855			287,712
Pass-Through From The University of Vermont	93.855			35,619
Pass-Through From University of Alabama	93.855			22,520
Pass-Through From University of Bahia, Brazil	93.855			52,036
Pass-Through From University of California, Los Angeles	93.855			58,138
Pass-Through From University of Cincinnati	93.855			92,072
Pass-Through From University of Maryland	93.855			384,041
Pass-Through From University of North Carolina	93.855			82,699
Pass-Through From University of Texas Southwestern Medical Center at Dallas	93.855			19,937
Pass-Through From University of Washington	93.855			1,399
Pass-Through From University Of Wisconsin	93.855			178,013
Pass-Through From Vaxdesign Incorporated	93.855			1,695
Microbiology and Infectious Diseases Research	93.856		992,288	
Pass-Through From Marine Biological Laboratory	93.856			26,621
Pass-Through From Portland State University	93.856			40,578
Pass-Through From Scripps Research Institute	93.856			123
Pass-Through From Social and Scientific Systems	93.856			8,679
Pass-Through From Tufts University	93.856			135,529
Pass-Through From University Of Colorado	93.856			149,123
Pass-Through From University Of Maryland	93.856			951,268
Pass-Through From University of Pittsburgh	93.856			12,000
Pass-Through From Vaccine Like Particle Biotech Incorporated	93.856			12,972
Pass-Through From Vaccine Research Institute of San Diego	93.856			66,108
Pharmacology, Physiology, and Biological Chemistry Research	93.859		28,798,494	
Pass-Through From Luna Innovations	93.859			62,352
Pass-Through From University of Alabama at Birmingham	93.859			6,337
Pass-Through From University of Minnesota	93.859			8,814
Pass-Through From University Of Texas Southwestern Medical Center At Dallas	93.859			152,984
Pass-Through From University of Utah	93.859			342,919
Pass-Through From Utah State University	93.859			39,619
Pass-Through From Vanderbilt University	93.859			7,614
Child Health and Human Development Extramural Research	93.865		11,682,021	
Pass-Through From Barron Associates, Incorporated	93.865			6,676
Pass-Through From Ohio State University Research Foundation	93.865			10,507
Pass-Through From Simbex	93.865			5,104
Pass-Through From University of Alabama	93.865			52,538
Pass-Through From University of Colorado	93.865			87,572
Pass-Through From University of Florida	93.865			34,899
Pass-Through From University Of Maryland	93.865			908
Pass-Through From University of Minnesota	93.865			50,573
Pass-Through From University of Pittsburgh	93.865			52,975
Pass-Through From Washington University	93.865			107,596
Aging Research	93.866		2,699,440	
Pass-Through From Boston University	93.866			21,987
Pass-Through From Case Western Reserve University	93.866			116,706
Pass-Through From Duke University	93.866			149,344

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
<i>Pass-Through From Iasis Molecular Sciences LLC</i>	93.866			114,654
<i>Pass-Through From Mayo Clinic Rochester</i>	93.866			46,566
<i>Pass-Through From Pacific Health Research Institute</i>	93.866			170,273
<i>Pass-Through From President and Fellows of Harvard College</i>	93.866			33,710
<i>Pass-Through From University of California Los Angeles</i>	93.866			52,708
<i>Pass-Through From University of California San Diego</i>	93.866			62,840
<i>Pass-Through From University of Illinois</i>	93.866			52,908
<i>Pass-Through From University of Maryland</i>	93.866			41,895
<i>Pass-Through From University Of Michigan</i>	93.866			6,307
<i>Pass-Through From University Of Pittsburgh</i>	93.866			112,529
<i>Pass-Through From University of Rochester</i>	93.866			10,405
<i>Pass-Through From University of South Carolina</i>	93.866			64,729
<i>Pass-Through From University of Southern Mississippi</i>	93.866			6,123
Vision Research	93.867		2,275,956	
<i>Pass-Through From EyeRx Research, Incorporated</i>	93.867			20,394
Medical Library Assistance	93.879		885,596	
<i>Pass-Through From University Of Maryland</i>	93.879			33,621
<i>Pass-Through From University Of Pittsburgh</i>	93.879			14,115
Grants for Training in Primary Care Medicine and Dentistry	93.884		277,233	
Specially Selected Health Projects	93.888		41,398	
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918		452,854	
Special Projects of National Significance	93.928		89,763	
Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems	93.938		11,474	
International Research and Research Training	93.989		1,851,301	
<i>Pass-Through From Vanderbilt University</i>	93.989			4,216
Other Assistance:				
Clinical Rehabilitation Research Studies of Persons with Pulmonary Hypertension	93.000	HHSN269200700203P	21,442	
Correlation of Electrical Stimulation Thresholds to Histological Assessment of Retinal Damage	93.000	FDA- G00412104	1,076	
Gene as Candidate Tumor Suppressor	93.000	1 R15 CA113331-01	26,122	
Intergovernmental Personnel Act Agreement- Keyser	93.000		30,269	
Intergovernmental Personnel Act Agreement- McAuley	93.000		25,049	
Intergovernmental Personnel Act Agreement- Sikdar	93.000		18,427	
IPA for Tony Yang	93.000	09IPA902534	86,412	
Neuroinformatics of the Hippocampus: From System-Level to Nueronal Arborizations	93.000	5R21N58816-02	231,808	
Optimal Detection of Decadal Predictability	93.000	DE-FG02-08ER64633	45,264	
Other Assistance	93.000	5 R25 RR018529-05	89,908	
Other Assistance	93.000	HHSN266200400035C	403,598	
Other Assistance	93.000	HHSN272200900040C	3,066,097	
Other Assistance	93.000	HHSN27520053405C	545,666	
Other Assistance	93.000	HHSN276201000004C	6,815	
Other Assistance	93.000	K01 MH079945	149,581	
Other Assistance	93.000	LOG-LOG-3R01LM009758-02S1	1,519	
Other Assistance	93.000	LOG-LOG-3R01LM009758-02S2	21,495	
Other Assistance	93.000	LOG-LOG-5R01LM009758-02	2,088	
Summer Research Internship	93.000	3R01DA017729-05S1	2,740	
Sustaining Teachers Effective Pedagogy	93.000	90YR0020/03	168,159	
<i>Pass-Through From Georgetown University Medical Center</i>	93.000	RX 4400-061-VPI5		96,338
<i>Pass-Through From InnoSense LLC</i>	93.000	2R44ES012553-02A1		22,869
<i>Pass-Through From Social & Scientific Systems Incorporated</i>	93.000	SUBCON #DMID1-VBI		67,825
<i>Pass-Through From Synectics for Management Decisions Incorporated</i>	93.000			128,812
<i>Pass-Through From University of California San Diego</i>	93.000	HHSN271200800035C 10290709		92,038
<i>Pass-Through From University of Maryland Baltimore</i>	93.000	U54A1057168-PO-SR00001		22,303
<i>Pass-Through From University of Maryland Baltimore</i>	93.000	PO SR0000719		66,402
Total Non-Stimulus			263,196,264	18,950,702
Stimulus (ARRA):				
Trans-NIH Recovery Act Research Support	93.701		27,218,023	

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
<i>Pass-Through From Columbia University</i>	93.701			25,489
<i>Pass-Through From Dartmouth College</i>	93.701			71,332
<i>Pass-Through From Duke University</i>	93.701			18,445
<i>Pass-Through From East Carolina University</i>	93.701			69,845
<i>Pass-Through From George Washington University</i>	93.701			21,087
<i>Pass-Through From Henry Ford Health System</i>	93.701			48,771
<i>Pass-Through From Joint Center for Political and Economic Studies</i>	93.701			147,794
<i>Pass-Through From Luna Innovations</i>	93.701			16,353
<i>Pass-Through From Massachusetts Eye and Ear Infirmary</i>	93.701			78,213
<i>Pass-Through From Medical University of South Carolina</i>	93.701			55,143
<i>Pass-Through From Montefiore Medical Center</i>	93.701			17,232
<i>Pass-Through From Ohio University</i>	93.701			29,507
<i>Pass-Through From Rush University Medical Center</i>	93.701			201,220
<i>Pass-Through From Sepulveda Research Corporation</i>	93.701			8,475
<i>Pass-Through From University of Alaska</i>	93.701			53,746
<i>Pass-Through From University of Cincinnati</i>	93.701			33,877
<i>Pass-Through From University of Georgia</i>	93.701			50,843
<i>Pass-Through From University of Maryland</i>	93.701			76,200
<i>Pass-Through From University Of Minnesota</i>	93.701			48,523
<i>Pass-Through From University of New Mexico</i>	93.701			5,747
<i>Pass-Through From University of Pittsburgh</i>	93.701			1,495
<i>Pass-Through From University of Washington</i>	93.701			21,584
<i>Pass-Through From Wake Forest University School of Medicine</i>	93.701			70,230
<i>Pass-Through From Washington University in St. Louis</i>	93.701			70,533
<i>Pass-Through From Georgetown University Medical Center</i>	93.701			8,217
National Center for Research Resources, Recovery Act Construction Support	93.702		119,419	
Total Stimulus (ARRA)			27,337,442	1,249,901
Total Research and Development Cluster			290,533,706	20,200,603
Total U.S. Department of Health and Human Services			5,527,612,781	21,902,085
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				
Non-Stimulus:				
State Commissions	94.003		264,924	
Learn and Serve America-School and Community Based Programs	94.004		459,176	
Learn and Serve America-Higher Education	94.005		69,083	
<i>Pass-Through From Community Campus Partnership for Health</i>	94.005			24,441
<i>Pass-Through From Morehouse School of Medicine</i>	94.005			10,054
AmeriCorps	94.006		3,316,281	
<i>Pass-Through From Jumpstart New York</i>	94.006			10,141
Program Development and Innovation Grants	94.007		32,620	
<i>Pass-Through From American Association of Community Colleges</i>	94.007			605
Training and Technical Assistance	94.009		71,817	
Total Non-Stimulus			4,213,901	45,241
Stimulus (ARRA):				
AmeriCorps	94.006		498,423	
Total Stimulus (ARRA)			498,423	-
Total Excluding Clusters Identified Below			4,712,324	45,241

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
Research and Development Cluster:				
Learn and Serve America-Higher Education	94.005			
<i>Pass-Through From The Phoenix Project</i>	94.005			11,310
Total Research and Development Cluster			-	11,310
Total Corporation for National and Community Service			4,712,324	56,551
EXECUTIVE OFFICE OF THE PRESIDENT				
High Intensity Drug Trafficking Areas Program	95.001			
<i>Pass-Through From University of Maryland</i>	95.001			112,275
Total Executive Office of the President			-	112,275
SOCIAL SECURITY COMMISSION				
Social Security State Grants for Work Incentives Assistance to Disabled Beneficiaries	96.009		99,188	
Total Excluding Clusters Identified Below			99,188	-
Disability Insurance/SSI Cluster:				
Social Security-Disability Insurance	96.001		41,969,582	
Total Disability Insurance/SSI Cluster			41,969,582	-
Research and Development Cluster:				
Social Security-Research and Demonstration	96.007		178,138	
<i>Pass-Through From Boston College</i>	96.007			42,913
Total Research and Development Cluster			178,138	42,913
Total Social Security Commission			42,246,908	42,913
DEPARTMENT OF HOMELAND SECURITY				
Pilot Demonstration or Earmarked Projects	97.001		371,272	
<i>Pass-Through From Dartmouth College</i>	97.001			6,631
Non-Profit Security Program	97.008		5,439,981	
<i>Pass-Through From Medical Reserve Corps</i>	97.008			21,974
<i>Pass-Through From Office of the Deputy Mayor for Public Safety and Justice</i>	97.008			519,353
Boating Safety Financial Assistance	97.012		1,998,072	
Community Assistance Program State Support Services Element (CAP-SSSE)	97.023		100,499	
Flood Mitigation Assistance	97.029		291,604	
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		1,426,202	
Hazard Mitigation Grant	97.039		2,747,362	
National Dam Safety Program	97.041		94,300	
Emergency Management Performance Grants	97.042		4,712,360	
State Fire Training Systems Grants	97.043		8,914	
Pre-Disaster Mitigation	97.047		112,758	
Port Security Grant Program	97.056		3,305,230	
Scholars and Fellows, and Educational Programs	97.062		18,530	
Competitive Training Grants	97.068		785,051	
<i>Pass-Through From University of Tennessee</i>	97.068			106,235
Map Modernization Management Support	97.070		41,037	

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
State Homeland Security Program (SHSP)	97.073		14,605,777	
Law Enforcement Terrorism Prevention Program (LETPP)	97.074		5,485,299	
Rail and Transit Security Grant Program	97.075		624,655	
Homeland Security Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Detection	97.077		105,058	
Buffer Zone Protection Plan (BZPP)	97.078		573,514	
Driver's License Security Grant Program	97.089		172,682	
Repetitive Flood Claims	97.092		544,131	
Training Resource and Data Exchange	97.097		2,802	
Regional Catastrophic Preparedness Grant Program	97.111		1,887,908	
Other Assistance:				
Continuity of Operations Plan Site Telework Center FY2010	97.000	HSTS01-09-C-HRM243	5,451	
Modeling & Simulation Workshop	97.000	HSHQDC-10-P-00051	13,943	
Transportation Safety Administration Continuity of Operations Plan Site- Herndon Telework Center	97.000		2,805	
<i>Pass-Through From Analytic Services, Incorporated</i>	97.000	HSHQDC-09-D-00003 09-0213		5,000
Total Excluding Clusters Identified Below			45,477,197	659,193
Homeland Security Cluster:				
Homeland Security Grant Program	97.004		273	
Citizen Corps	97.053		230,246	
Homeland Security Grant Program	97.067		3,275	
<i>Pass-Through From Government of the District of Columbia</i>	97.067			1,370
<i>Pass-Through From Medical Reserve Corps</i>	97.067			268,527
Metropolitan Medical Response System	97.071		1,444,878	
<i>Pass-Through From Metropolitan Medical Response System</i>	97.071			33,544
Total Homeland Security Cluster			1,678,672	303,441
Research and Development Cluster:				
Pilot Demonstration or Earmarked Projects	97.001		286,479	
<i>Pass-Through From Dartmouth College</i>	97.001			155,995
State and Local Homeland Security Exercise Support	97.006		182	
Non-Profit Security Program	97.008		2,745	
Hazard Mitigation Grant	97.039			
Centers for Homeland Security	97.061			
<i>Pass-Through From Purdue University</i>	97.061			56,252
<i>Pass-Through From University of Southern California</i>	97.061			17,999
Homeland Security Advanced Research Projects Agency	97.065		568,174	
Map Modernization Management Support	97.070			
<i>Pass-Through From Maryland Department of the Environment</i>	97.070			52,534
Regional Catastrophic Preparedness Grant Program	97.111		316,992	
Other Assistance:				
Infrastructure Protection Higher Education Programs	97.000	HSHQDC-10-C-00038	7,332	
Integrated Topological Vulnerability and Asset Management	97.000	FA8750-05-C-0212	27,462	
Operational Value of Course Support	97.000	2007-GT-T7-K017 2007	105,811	
<i>Pass-Through From George Washington University</i>	97.000	2003-TG-TX-K002 09-M92		66,147
<i>Pass-Through From National Institute of Building Sciences</i>	97.000	AGRMT NO. VT09-01		62,523
<i>Pass-Through From PSA Dewberry</i>	97.000	TASK ORDER 010		19,296
<i>Pass-Through From Sandia National Laboratories</i>	97.000	925249		22,946
<i>Pass-Through From University of Illinois</i>	97.000	2010-03178-03		60,645
<i>Pass-Through From URS Corporation</i>	97.000	217459 US		16,138
Total Research and Development Cluster			1,315,177	530,475
Total Department of Homeland Security			48,471,046	1,493,109

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

Federal Department/Program/Federal Pass-Through Entity	CFDA#	Other Identifying Numbers	Direct Cost	Indirect Cost
U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT				
USAID Foreign Assistance for Programs Overseas	98.001		92,178	
Cooperative Development Program (CDP)	98.002			
<i>Pass-Through From National Academy of Science</i>	98.002			26,256
USAID Development Partnerships for University Cooperation and Development	98.012			
<i>Pass-Through From Higher Education for Development</i>	98.012			10,016
Other Assistance:				
Georgian-South Ossetian Civil Society Peacebuilding Workshop	98.000	DFD-G-00-09-00040-00	1,855	
<i>Pass-Through From Academy for Educational Development</i>	98.000	DFD-I-00-05-00244-00 3565-10-S-01		4,246
Total Excluding Cluster Identified Below			94,033	40,518
Research and Development Cluster:				
USAID Foreign Assistance for Programs Overseas	98.001		4,790,877	
<i>Pass-Through From International Institute of Tropical Agriculture</i>	98.001			60
<i>Pass-Through From University of Wisconsin</i>	98.001			10,799
<i>Pass-Through From Winrock International</i>	98.001			17,190
USAID Development Partnerships for University Cooperation and Development	98.012			
<i>Pass-Through From American Council on Education</i>	98.012			238,867
<i>Pass-Through From University of Georgia</i>	98.012			52,574
Other Assistance:				
Expanding the Higher Education System of Sierra Leone to Meet Individual and Economic Development Needs	98.000	AEG-A-00-05-00007-00	50,000	
Other Assistance	98.000	0331080	64,097	
Other Assistance	98.000	663-O-00-09-00103-00	5,310	
Other Assistance	98.000	685-A-00-08-00065-00	152,067	
Other Assistance	98.000	EDH-A-00-08-00015-00	221,776	
<i>Pass-Through From American Council on Education</i>	98.000	AEG-A-00-05-00007-00		50,000
<i>Pass-Through From ARD Incorporated</i>	98.000	PLACE-IQC-VT-001 TO #2		8,477
<i>Pass-Through From Contraceptive Research & Development</i>	98.000	MSA-08-502		73,501
<i>Pass-Through From Purdue University</i>	98.000	41060000-8000021024		91,621
Total Research and Development Cluster			5,284,127	543,089
Total U.S. Agency for International Development			5,378,160	583,607
OTHER FEDERAL ASSISTANCE				
Other Assistance:				
US Postal Service Modification 014 Strategic Planning: Work Life Environment	99.000	6HQOIG-06-B-0004	95,152	
Total Excluding Cluster Identified Below			95,152	-
Research and Development Cluster:				
Other Assistance:				
Other Assistance	99.000		506	
US Postal Service Modification 020 Volume Study	99.000	6HQOIG-06-B-0004	40,881	
Total Research and Development Cluster			41,387	-
Total Other Federal Assistance			136,539	-
Total Federal Grantor Agencies			13,948,379,141	79,178,056

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, 2010

1. PURPOSE OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

2. SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

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

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

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

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

Stimulus (ARRA) Funds – Federal assistance received as a result of the American Recovery and Reinvestment Act. Reporting requirements for recipients include separately identifying Stimulus (ARRA) awards from Non-stimulus awards on the "Schedule of Expenditures of Federal Awards".

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

Catalog of Federal Domestic Assistance – The Catalog of Federal Domestic Assistance (CFDA) is a government-wide compendium of individual federal programs. Each program included in the catalog is assigned a five-digit program identification number (CFDA Number) which is reflected in the accompanying schedule.

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	Independent Living State Grants
Child Care	Immunization
Child Nutrition	Medicaid
Community Development Block Grants Entitlement and Small Cities	Public Works and Economic Development
Community Services	Research and Development
Disability Insurance/SSI	School Improvement Grants
Early Intervention (IDEA)	Schools and Roads
Education of Homeless Children and Youth	Special Education
Educational Technology State Grants	Statewide Data Systems
Emergency Food Assistance	Student Financial Assistance Programs
Employment Service	State Fiscal Stabilization Fund
Federal Transit	SNAP
Fish and Wildlife	TANF
Head Start	Teacher Quality Partnership Grants
Highway Planning and Construction	Title I, Part A
Highway Safety	Transit Services Programs
Homeland Security	TRIO
Independent Living Services for Older Individuals Who Are Blind	Vocational Rehabilitation
	Workforce Investment Act

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

The total amount expended for Student Financial Assistance was \$1,528,601,649 consisting of the following federal departments:

<u>Federal Department</u>	<u>Amount Expended</u>
Department of Education	
Stimulus (ARRA) Portion	\$ 1,595,646
Non-Stimulus Portion	1,516,654,053
Department of Health and Human Services	<u>10,351,950</u>
Total	<u>\$1,528,601,649</u>

The total for Highway Planning and Construction was \$898,438,377 from the Department of Transportation. The Stimulus (ARRA) portion expended was \$67,309,633 and the non-stimulus portion expended was \$831,128,744. The total amount expended for Research and Development was \$551,566,001 consisting of the following federal departments:

<u>Federal Department</u>	<u>Detail</u>	<u>Amount Expended</u>
Department of Health and Human Services - Stimulus (ARRA) Portion	\$ 27,337,442	
Department of Health and Human Services - Non-Stimulus Portion	<u>263,196,264</u>	
Department of Health and Human Services Total		\$290,533,706
National Science Foundation - Stimulus (ARRA) Portion	7,737,928	
National Science Foundation - Non-Stimulus Portion	<u>71,628,454</u>	
National Science Foundation Total		79,366,382
Department of Defense		67,960,498
Department of Agriculture		20,626,520
Department of Energy - Stimulus (ARRA) Portion	2,709,160	
Department of Energy - Non-Stimulus Portion	<u>17,431,851</u>	
Department of Energy Total		20,141,011
National Aeronautics and Space Administration - Stimulus (ARRA) Portion	3,170	
National Aeronautics and Space Administration - Non-Stimulus Portion	<u>16,922,609</u>	
National Aeronautics and Space Administration Total		16,925,779
Department of Education		15,526,009
Department of Transportation		9,650,253
Department of Commerce - Stimulus (ARRA) Portion	385,827	
Department of Commerce - Non-Stimulus Portion	<u>9,710,182</u>	
Department of Commerce Total		10,096,009
Agency for International Development		5,284,127
Department of the Interior		3,871,613
Department of Justice		3,768,785
National Foundation on the Arts and the Humanities		2,247,954
Environmental Protection Agency		1,737,253
Department of Homeland Security		1,315,177
Department of State		914,383
National Archives and Records Administration		730,814
Securities and Exchange Commission		224,442
Social Security Commission		178,138
Small Business Administration		155,669
U.S. Institute of Peace		72,903
U.S. Department of Labor		66,462
General Services Administration		66,255
Office of Personnel Management		32,314
Federal Trade Commission		21,497
Department of Veterans Affairs		10,413
Nuclear Regulatory Commission		248
Other Federal Assistance		<u>41,387</u>
		<u>\$551,566,001</u>

Supplemental Nutrition Assistance Program – The reported expenditures for benefits under the Supplemental Nutrition Assistance Program (SNAP) (CFDA No. 10.551) are supported by both regularly appropriated funds and incremental funding made available under section 101 of the American Recovery and Reinvestment Act of 2009. The mechanism used by USDA to make these funds available to States does not enable a State to validly disaggregate the regular and Recovery Act components of this figure. At the national aggregate level, however, Recovery Act funds account for approximately 16.38 percent of USDA’s total expenditures for SNAP benefits in the federal fiscal year ended September 30, 2010.

B. Basis of Accounting

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

C. Non-Cash Assistance

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

Food Distribution Programs (CFDA Numbers 10.550, 10.555, 10.559, 10.569) – The value of food commodities was calculated using the U.S. Department of Agriculture’s Food and Nutrition Service commodity price lists. The accompanying schedule includes commodity distributions of:

<u>CFDA #</u>	<u>Non-Stimulus</u>	<u>Stimulus</u>
10.550	\$ 198,577	\$ -
10.555	22,556,576	-
10.559	54,261	-
10.569	12,604,529	641,391

The accompanying schedule does not include Commonwealth-stored undistributed food commodities of:

<u>CFDA #</u>	<u>Non-Stimulus</u>
10.550	\$ 42,672
10.555	184,335

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, 2010. Administrative expenditures of \$ 378,066 are not included in the accompanying schedule. The value of surplus property on hand at June 30, 2010 totaled \$787,256. These amounts represent Non-Stimulus dollars.

Childhood Immunization Grants (CFDA Number 93.268) – The U.S. Department of Health and Human Services purchases and now distributes immunizations through McKesson, the federal national distribution vendor, directly to our local health

departments. The amount presented in the accompanying schedule reflects the cost of immunizations to the federal government of \$47,301,318 (\$44,709,801 represents the Non-Stimulus portion and \$2,591,517 represents the Stimulus (ARRA) portion). The remaining amount of \$4,572,692 (\$4,392,981 represents the Non-Stimulus portion and \$179,711 represents the Stimulus (ARRA) portion) is administrative expenditures.

The Virginia Department of Health also received 3,917,400 doses of H1N1 vaccines with a cost of \$32,710,290 from the Centers for Disease Control (CDC) under an award entitled Public Health Preparedness and Response to Influenza A. Of that amount, 1,755,091 doses were reported as administered, leaving an ending inventory balance of 2,162,309 doses with a cost of \$18,055,280 held by over 3,000 site providers across the Commonwealth. Of the ending inventory, Health holds 193,242 doses with a cost of \$1,613,571. The inventory on hand is currently being recalled by the CDC.

D. Loan/Loan Guarantee Programs

Family Federal Education Loans (CFDA Number 84.032) – The amount in the accompanying schedule reflects the value of new Stafford, PLUS, and SLS loans disbursed to students during the fiscal year.

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, 2010.

Federal Direct Loan Program (CFDA Number 84.268) – The amount in the accompanying schedule reflects the value of new Federal Direct Loans disbursed to students during the fiscal year.

Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students (CFDA Number 93.342) – The amount in the accompanying schedule includes administrative costs during the fiscal year as well as the outstanding balance of loans receivable at June 30, 2010.

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, 2010.

College Housing and Academic Facilities Loans (CFDA Number 84.142) – The amount in the accompanying schedule reflects the outstanding balance of loans payable at June 30, 2010.

Capitalization Grants for State Revolving Funds (CFDA Number 66.458) and Capitalization Grants for Drinking Water State Revolving Fund (CFDA Number 66.468) – The Commonwealth receives capitalization grants to create and maintain the Clean Water State Revolving Fund (CWSRF) program (CFDA # 66.458) and the Drinking Water State Revolving Fund (DWSRF) program, (CFDA # 66.468). Both programs offer long-term, low interest rate loans to enable the loan recipients to construct or maintain infrastructures necessary to comply with the Clean Water Act and Safe Drinking Water Act requirements. Capitalization grants received for the CWSRF for the year ended June 30, 2010 were \$18,328,717 in Non-Stimulus dollars and \$26,883,119 in Stimulus dollars and are included on the schedule. Capitalization grants received for the DWSRF for the fiscal year ended June 30, 2010, were

\$9,625,354 in Non-Stimulus dollars and \$8,554,246 in Stimulus (ARRA) dollars and are also included on the schedule. In addition, the Commonwealth distributed additional second generation CWSRF loan disbursements totaling \$264,315,880 during the fiscal year ended June 30, 2010, which are not included on the schedule. These amounts represent Non-Stimulus dollars.

Economic Adjustment Assistance (CFDA Number 11.307) – The amount in the accompanying schedule reflects the cash on hand and the outstanding balance of loans receivable from sub-recipients at June 30, 2010.

E. Emergency Unemployment Benefits

The amount included in the accompanying schedule for Unemployment Insurance (CFDA Number 17.225) includes \$60,084,580 Non-Stimulus and \$729,444 Stimulus (ARRA) administrative costs, \$30,581,522 Non-Stimulus federal unemployment benefits paid to federal employees, \$336,602,887 Non-Stimulus and \$639,089,946 Stimulus (ARRA) Temporary Extended Unemployment Compensation paid to all benefit recipients, and \$866,172,609 Non-Stimulus and \$62,817,683 Stimulus (ARRA) state unemployment benefits paid to non-federal employees.

F. Program Expenditures

Certain transaction relating to federal financial assistance may appear in the records of more than one state recipient agency. To avoid duplication and the overstatement of the aggregate level of federal financial assistance expended by the Commonwealth of Virginia, the following policies have been adopted:

1. When federal financial assistance is received by one state recipient agency and redistributed to another state agency (i.e., a pass-through of funds by the primary recipient state agency to a sub-recipient state agency), the federal financial assistance will be reflected as expenditures by the sub-recipient state agency.
2. When federal financial assistance is received by one state agency to purchase goods or services from another state agency, the federal financial assistance will be reflected as expenditures by the recipient (purchaser) agency.

3. OTHER ASSISTANCE PROGRAMS

Federal financial assistance programs that have not been assigned a CFDA Number have been included in the accompanying “Schedule of Expenditures of Federal Awards.” Programs for which the grantor agency is known are reported as other assistance and are identified as CFDA Number XX.000, where XX represents the federal grantor agency.

4. ASSISTANCE PROVIDED TO NON-STATE SUBRECIPIENTS

The Commonwealth of Virginia disbursed pass-through funds to non-state sub-recipients from the following programs:

CFDA #	Federal Program Name	Amount
10.000	Other Assistance	1,241
10.217	Higher Education Challenge Grants	72,909
10.455	Community Outreach and Assistance Partnership Program	5,846
10.500	Cooperative Extension Service	149,095
10.550	Food Donation	99,775
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children	2,559,918
10.560	State Administrative Expenses for Child Nutrition	5,000
10.576	Senior Farmers Market Nutrition Program	508,026
10.578	WIC Grants To States (WGS)	114,000
10.582	Fresh Fruit and Vegetable Program	1,548,862
10.664	Cooperative Forestry Assistance	565,886
10.761	Technical Assistance and Training Grants	7,000
11.417	Sea Grant Support	11,574
11.419	Coastal Zone Management Administration Awards	680,086
11.457	Chesapeake Bay Studies	47,000
11.555	Public Safety Interoperable Communications Grant Program	6,353,413
11.611	Manufacturing Extension Partnership	223,706
12.000	Other Assistance	257,148
12.112	Payments to States in Lieu of Real Estate Taxes	18,767
12.300	Basic and Applied Scientific Research	6,490
14.231	Emergency Shelter Grants Program	1,460,175
14.235	Supportive Housing Program	69,684
14.239	HOME Investment Partnerships Program	16,173,453
14.241	Housing Opportunities for Persons with AIDS	719,945
14.900	Lead-Based Paint Hazard Control in Privately-Owned Housing	491,111
15.616	Clean Vessel Act	128,147
15.622	Sport fishing and Boating Safety Act	260,847
15.655	Migratory Bird Monitoring, Assessment and Conservation	434
15.904	Historic Preservation Fund Grants-In-Aid	72,480
15.926	American Battlefield Protection	771,608
15.929	Save America's Treasures	42,724
16.523	Juvenile Accountability Block Grants	808,243
16.528	Enhanced Training and Services to End Violence and Abuse of Women Later in Life	16,924
16.540	Juvenile Justice and Delinquency Prevention-Allocation to States	844,891
16.541	Part E - Developing, Testing and Demonstrating Promising New Programs	10,564
16.548	Title V-Delinquency Prevention Program	60,542
16.575	Crime Victim Assistance	8,051,150
16.580	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	2,406
16.588	Violence Against Women Formula Grants	2,073,806
16.590	The Community - Defined Solutions to Violence Against Women Grant Program	107,051
16.593	Residential Substance Abuse Treatment for State Prisoners	20,494
16.727	Enforcing Underage Drinking Laws Program	114,759

CFDA #	Federal Program Name	Amount
16.738	Edward Byrne Memorial Justice Assistance Grant Program	3,501,616
16.751	Edward Byrne Memorial Competitive Grant Program	9,117
17.235	Senior Community Service Employment Program	2,339,928
17.261	WIA Pilots, Demonstrations, and Research Projects	10,000
17.268	H-1B Job Training Grants	2,624,629
17.720	Disability Employment Policy Development	68,281
17.805	Homeless Veterans Reintegration Project	99,504
19.432	Academic Exchange Programs - Educational Advising and Student Services	11,686
20.000	Other Assistance	17,220
20.505	Federal Transit-Metropolitan Planning Grants	2,674,063
20.509	Formula Grants for Other Than Urbanized Areas	11,765,872
20.514	Public Transportation Research	31,842
20.607	Alcohol Open Container Requirements	3,777,617
20.614	National Highway Transportation Safety Administration (NHTSA) Discretionary Safety Grants	36,079
20.703	Interagency Hazardous Materials Public Sector Training and Planning Grants	106,842
23.001	Appalachian Regional Development (See individual Appalachian Programs)	451,702
45.025	Promotion of the Arts Partnership Agreements	732,457
47.076	Education and Human Resources	834,673
59.000	Other Assistance	20,000
59.037	Small Business Development Centers	675,793
66.040	State Clean Diesel Grant Program	93,672
66.454	Water Quality Management Planning	46,650
66.458	Capitalization Grants for Clean Water State Revolving Funds	18,118,980
66.468	Capitalization Grants for Drinking Water State Revolving Funds	7,536,388
66.605	Performance Partnership Grants	152,833
66.805	Leaking Underground Storage Tank Trust Fund Corrective Action Program	203,666
66.817	State and Tribal Response Program Grants	170,947
66.951	Environmental Education Grants	11,562
81.042	Weatherization Assistance for Low-Income Persons	4,455,084
84.002	Adult Education-Basic Grants to States	9,288,066
84.011	Migrant Education-State Grant Program	498,707
84.013	Title I Program for Neglected and Delinquent Children	916,467
84.048	Career and Technical Education-Basic Grants to States	18,976,017
84.069	Leveraging Educational Assistance Partnership	226,400
84.116	Fund for the Improvement of Postsecondary Education	15,323
84.144	Migrant Education-Coordination Program	37,000
84.186	Safe and Drug-Free Schools and Communities-State Grants	4,314,204
84.196	Education for Homeless Children and Youth	644,885
84.213	Even Start-State Educational Agencies	988,054
84.287	Twenty-First Century Community Learning Centers	18,076,472
84.293	Foreign Language Assistance	95,924
84.298	State Grants for Innovative Programs	462,929
84.323	Special Education - State Personnel Development	5,743

CFDA #	Federal Program Name	Amount
84.330	Advanced Placement Program (Advanced Placement Test Fee; Advanced Placement Incentive Program Grants)	4,020
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	818,468
84.336	Teacher Quality Enhancement Grants	461,059
84.357	Reading First State Grants	8,641,913
84.358	Rural Education	1,426,403
84.359	Early Reading First	184,079
84.365	English Language Acquisition Grants	10,124,968
84.366	Mathematics and Science Partnerships	516,413
84.367	Improving Teacher Quality State Grants	50,409,271
84.377	School Improvement Grants	5,225,515
93.015	HIV Prevention Programs for Women	19,342
93.041	Special Programs for the Aging-Title VII, Chapter 3-Programs for Prevention of Elder Abuse, Neglect, and Exploitation	117,458
93.042	Special Programs for the Aging-Title VII, Chapter 2-Long Term Care Ombudsman Services for Older Individuals	388,547
93.043	Special Programs for the Aging-Title III, Part D-Disease Prevention and Health Promotion Services	491,620
93.048	Special Programs for the Aging-Title IV-and Title II-Discretionary Projects	292,333
93.051	Alzheimer's Disease Demonstration Grants to States	111,785
93.052	National Family Caregiver Support, Title III, Part E	3,325,247
93.069	Public Health Emergency Preparedness	2,546,337
93.071	Medicare Enrollment Assistance Program	76,506
93.107	Model State-Supported Area Health Education Centers	380,857
93.110	Maternal and Child Health Federal Consolidated Programs	17,541
93.116	Project Grants and Cooperative Agreements for Tuberculosis Control Programs	352,306
93.130	Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	12,307
93.134	Grants to Increase Organ Donations	37,467
93.136	Injury Prevention and Control Research and State and Community Based Programs	634,499
93.150	Projects for Assistance in Transition from Homelessness (PATH)	1,155,007
93.217	Family Planning-Services	143,134
93.236	Grants for Dental Public Health Residency Training	15,067
93.241	State Rural Hospital Flexibility Program	17,524
93.243	Substance Abuse and Mental Health Services-Projects of Regional and National Significance	603,889
93.256	State Planning Grants Health Care Access for the Uninsured	8,176
93.283	Centers for Disease Control and Prevention-Investigations and Technical Assistance	2,289,347
93.301	Small Rural Hospital Improvement Grant Program	113,338
93.556	Promoting Safe and Stable Families	5,642,082
93.566	Refugee and Entrant Assistance-State Administered Programs	4,719,650

CFDA #	Federal Program Name	Amount
93.568	Low-Income Home Energy Assistance	21,993,488
93.576	Refugee and Entrant Assistance-Discretionary Grants	211,977
93.584	Refugee and Entrant Assistance-Targeted Assistance Grants	504,642
93.590	Community-Based Child Abuse Prevention Grants	499,264
93.597	Grants to States for Access and Visitation Programs	203,023
93.599	Chafee Education and Training Vouchers Program (ETV)	726,110
93.603	Adoption Incentive Payments	146,286
93.645	Child Welfare Services-State Grants	4,637,583
93.647	Social Services Research and Demonstration	117,457
93.658	Foster Care-Title IV-E	53,208,037
93.659	Adoption Assistance	22,329,166
93.667	Social Services Block Grant	48,026,410
93.669	Child Abuse and Neglect State Grants	188,137
93.671	Family Violence Prevention and Services/Grants for Battered Women's Shelters-Grants to States and Indian Tribes	1,864,766
93.674	Chafee Foster Care Independence Program	2,125,707
93.767	Children's Health Insurance Program	1,480,568
93.768	Medicaid Infrastructure Grants To Support the Competitive Employment of People with Disabilities	32,000
93.779	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	806,959
93.889	National Bioterrorism Hospital Preparedness Program	10,015,583
93.917	HIV Care Formula Grants	4,995,661
93.926	Healthy Start Initiative	290,116
93.940	HIV Prevention Activities-Health Department Based	2,310,199
93.958	Block Grants for Community Mental Health Services	9,152,612
93.959	Block Grants for Prevention and Treatment of Substance Abuse	39,977,621
93.977	Preventive Health Services-Sexually Transmitted Diseases Control Grants	61,466
93.991	Preventive Health and Health Services Block Grant	605,066
93.994	Maternal and Child Health Services Block Grant to the States	3,203,939
93.995	Adolescent Family Life-Demonstration Projects	26,442
94.004	Learn and Serve America-School and Community Based Programs	368,506
94.006	AmeriCorps	2,690,889
94.007	Program Development and Innovation Grants	26,853
97.001	Pilot Demonstration or Earmarked Projects	241,397
97.008	Urban Areas Security Initiative	3,963,303
97.029	Flood Mitigation Assistance	270,441
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	1,202,051
97.039	Hazard Mitigation Grant	2,567,604
97.042	Emergency Management Performance Grants	1,372,214
97.047	Pre-Disaster Mitigation	46,653
97.056	Port Security Grant Program	680,570
97.068	Competitive Training Grants	456,976
97.073	State Homeland Security Program (SHSP)	10,576,013
97.074	Law Enforcement Terrorism Prevention Program (LETPP)	4,908,701

CFDA #	Federal Program Name	Amount
97.075	Rail and Transit Security Grant Program	624,655
97.078	Buffer Zone Protection Program (BZPP)	487,894
97.092	Repetitive Flood Claims	544,131
97.111	Regional Catastrophic Preparedness Grant Program	32,970
98.002	Cooperative Development Program (CDP)	19,100
	Research and Development Cluster	59,031,254
	Stimulus (ARRA) Research and Development Cluster	2,783,103
	Stimulus (ARRA)	99,478,471
	Child Nutrition Cluster	246,054,724
	Non-Stimulus SNAP Cluster	75,978,379
	Stimulus (ARRA) SNAP Cluster	2,617,061
	Non-Stimulus Emergency Food Assistance Program	12,604,529
	Stimulus (ARRA) Emergency Food Assistance Program	1,120,797
	Schools and Roads Cluster	2,161,651
	CDBG - State Administered Small Cities Program Cluster	33,668,911
	Non-Stimulus WIA Cluster	24,330,397
	Stimulus (ARRA) WIA Cluster	19,840,415
	Non-Stimulus Highway Planning and Construction Cluster	68,812,086
	Stimulus (ARRA) Highway Planning and Construction Cluster	854,550
	Federal Transit Cluster	519,882
	Transit Services Programs Cluster	1,147,228
	Highway Safety Cluster	4,367,590
	Non-Stimulus Title I, Part A Cluster	205,391,018
	Stimulus (ARRA) Title I, Part A Cluster	44,881,491
	Non-Stimulus Special Education Cluster (IDEA)	249,103,304
	Stimulus (ARRA) Special Education Cluster (IDEA)	77,502,092
	TRIO Cluster	609,057
	Non-Stimulus Early Intervention Services (IDEA) Cluster	8,266,397
	Stimulus (ARRA) Early Intervention Services (IDEA) Cluster	3,874,113
	Non-Stimulus Educational Technology State Grants Cluster	4,083,383
	Stimulus (ARRA) Educational Technology State Grants Cluster	2,400,177
	Stimulus (ARRA) State Fiscal Stabilization Fund Cluster	466,531,804
	Non-Stimulus Aging Cluster	25,266,508
	Stimulus (ARRA) Aging Cluster	1,465,839
	Immunization Cluster	220,831
	TANF Cluster	75,514,332
	Non-Stimulus CSBG Cluster	10,919,512
	Stimulus (ARRA) CSBG Cluster	9,565,530
	Non-Stimulus CCDF Cluster	87,583,759
	Stimulus (ARRA) CCDF Cluster	14,432,351
	Head Start Cluster	44,717
	Medicaid Cluster	46,589,939
	Homeland Security Cluster	1,534,936
	Total	<u>\$2,513,958,873</u>

ACRONYMS FOR AGENCIES AND INSTITUTIONS

<u>Acronym</u>	<u>Agency / Institution</u>
ABC	Department of Alcoholic Beverage Control
APA	Auditor of Public Accounts
CB	Compensation Board
CVCC	Central Virginia Community College
CVTC	Central Virginia Training Center
DSLCC	Dabney S. Lancaster Community College
DCC	Danville Community College
DOA	Department of Accounts
DBHDS	Department of Behavioral Health and Developmental Services
DOC	Department of Corrections
DCJS	Department of Criminal Justice Services
DEM	Department of Emergency Management
DGS	Department of General Services
VDH	Department of Health
DHCD	Department of Housing and Community Development
DMAS	Department of Medical Assistance Services
DMV	Department of Motor Vehicles
DRS	Department of Rehabilitative Services
DSS	Department of Social Services
DVS	Department of Veterans Services
MECC	Mountain Empire Community College
NRCC	New River Community College
NSU	Norfolk State University
PHCC	Patrick Henry Community College
RU	Radford University
SBE	State Board of Elections
SCC	State Corporation Commission
TAX	Department of Taxation
TD	Treasury Department
TNCC	Thomas Nelson Community College
UVA	University of Virginia
VCU	Virginia Commonwealth University
VDOT	Virginia Department of Transportation
VEC	Virginia Employment Commission
VITA	Virginia Information Technologies Agency
VPISU	Virginia Polytechnic Institute and State University
VRS	Virginia Retirement System
VWCC	Virginia Western Community College

CONTACT LIST FOR AUDIT FINDING RESOLUTION

Department of Military Affairs

Linda Coleman
Director of Fiscal Operations
Fort Pickett
Blackstone, VA 23824
(434) 298-6419

Danville Community College

Lisa Johnson-Knight
Business Manager
1008 South Main Street
Danville, VA 24541
(434) 797-8434

Patrick Henry Community College

Sharon Claggett
Business Manager
645 Patriot Avenue
Martinsville, VA 24112
(276) 656-0272

Department of Housing and Community Development

Al Williams
Deputy Director of Administration
600 East Main Street, 11th Floor
Richmond, VA 23219
(804) 371-7020

Wytheville Community College

Denise Hudson
Business Manager
1000 East Main Street
Wytheville, VA 24382
(276) 223-4780

College of William and Mary

Jane Lopez
Interim Director
P.O. Box 1346, Watermens Hall
Gloucester Point, VA 23062-1346
(804) 684-7029

Virginia State University

Myra Phillips
Director of Student Financial Aid
P.O. Box 9031
Petersburg, VA 23806
(804) 524-5352

Department of Rehabilitative Services

John Thaniel
Chief Financial Officer
8004 Franklin Farms Drive
Richmond, VA 23229
(804) 662-7520

Department of Medical Assistance Services

Paul Kirtz
Interim Internal Audit Director
600 East Broad Street Suite 1300
Richmond, VA 23219
(804) 225-4162

Department of Social Services

JR Simpson
Chief Financial Officer
801 East Main Street, 14th Floor
Richmond, VA 23219
(804) 726-7204

Department of Behavioral Health and Developmental Services

Ken Gunn
Director of Financial Reporting and Budgeting
P.O. Box 1797
Richmond, VA 23218
(804) 786-1555

State Board of Elections

Staci Vanlelived
Business Manager
1100 Bank Street
Richmond, VA 23219
(804) 371-0400