

VIRGINIA COMMUNITY COLLEGE SYSTEM

**REPORT ON AUDIT
FOR THE YEAR ENDED
JUNE 30, 2009**

APA

**Auditor of
Public Accounts**

COMMONWEALTH OF VIRGINIA

AUDIT SUMMARY

Our audit of the Virginia Community College System for the year ended June 30, 2009, found:

- the financial statements are presented fairly, in all material respects, with generally accepted accounting principles;
- internal control matters that are necessary to bring to management's attention;
- instances of noncompliance required to be reported under Government Auditing Standards;
- the System and Northern Virginia Community College have not completed adequate corrective action with respect to previously reported issues included in our finding "Resolve Internal Control Issues at Northern Virginia Community College;" and
- the System has taken adequate corrective action with respect to audit findings reported in the prior year that are not repeated in this report.

We have audited the basic financial statements of the Virginia Community College System as of and for the year ended June 30, 2009 and issued our report thereon, dated June 25, 2010. Our report, included in the System's Annual Financial Report, is available at the Auditor of Public Accounts' website at www.apa.virginia.gov and at the System's website at www.vccs.edu.

- TABLE OF CONTENTS -

	<u>Pages</u>
AUDIT SUMMARY	
INTERNAL CONTROL AND COMPLIANCE FINDINGS AND RECOMMENDATIONS	1-3
INDEPENDENT AUDITOR'S REPORT	
REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS	4-5
SYSTEM RESPONSE	6-12
STATE BOARD FOR COMMUNITY COLLEGES	13
COLLEGES OF THE VIRGINIA COMMUNITY COLLEGE SYSTEM AND COMMUNITY COLLEGE PRESIDENTS	14

INTERNAL CONTROL AND COMPLIANCE FINDINGS AND RECOMMENDATIONS

Resolve Internal Control Issues at Northern Virginia Community College

After two annual audits by the Auditor of Public Accounts and reviews by the Virginia Community College System internal auditors, Northern Virginia Community College has not completed corrective action on several significant findings. In addition to the summary of our audit findings below, the internal auditors identified 22 areas where the College should improve their internal controls. Our follow up of issues at the College during this audit found that many of these problems remain unresolved.

We identified the following issues during our audit of the College:

- The College has not updated their financial operating policies and procedures in areas such as payment processing, revenue deposits and reconciliations, and capital asset management and accounting since the July 2007 implementation of the new financial system, Administrative Information System (AIS). Inadequate and outdated policies and procedures do not provide employees sufficient information and direction to complete their duties properly and will not provide for adequate internal controls.
- The College does not have a reconciliation process for its two major administrative systems: AIS and Student Information System (SIS). Without such a reconciliation, differences between the two systems may remain unresolved and errors may remain undetected.
- The College does not have policies and procedures for AIS and SIS system access and does not assign access based employee job duties. All employees in the Business Office have identical access, as opposed to unique access based on job responsibilities. Without policies related to access to its automated systems, the College risks having unauthorized persons gaining access to its systems or employees having access beyond what is necessary for their job duties.
- The College does not have a payroll system security officer to perform important security functions such as ensuring that controls exist to prevent unauthorized access to the system; approving and documenting changes to system access; and performing and documenting payroll system security activity. The security officer would also evaluate the appropriate payroll system security levels for staff and monitor those security levels to ensure they are appropriate based on the employee's job duties. The absence of a payroll system security officer and controls over payroll system access exposes the College to the risk of unauthorized viewing of and changes to sensitive employee and payroll data.
- The College does not have documented policies and procedures describing roles, responsibilities, controls, and procedures for reporting and writing off accounts receivables. The College does not have a procedure in place for reporting accounts receivable from each of the nine campuses or efficiently consolidating the accounts receivable reporting process. Without proper policies related to accounts receivable, the College may have difficulties in monitoring and collecting amounts due to the College.

The System Office should continue to work with the College to improve its internal controls including implementing policies and procedures over financial operations such as those over accounts receivable and information systems. The College should ensure that the AIS and SIS systems are promptly reconciled and that any differences are resolved promptly. The College should assign system access to users based on each employee's job responsibilities. The College also should consider consolidating its accounts receivable accounting in one system, which may be more efficient than the current method of using different

systems at each of the six campuses. In addition, the College should assign a payroll system security officer and strengthen the information security of its payroll system.

Improve Implementation of New AIS User Roles

Applicable to: Dabney S. Lancaster Community College
John Tyler Community College
Rappahannock Community College

Individual Colleges are not adequately using Administrative Information System user roles developed by the System Office in February 2010. The System Office developed these user roles to ensure adequate separation of duties within the financial system. Two roles allow the user only to enter transactions, and two other roles allow the user to enter and approve transactions.

We reviewed access at several Colleges and found that certain Colleges are granting access to individuals based on the previous roles assigned to individuals. Multiple individuals at Dabney S. Lancaster Community College, John Tyler Community College, and Rappahannock Community College had access to both enter and approve transactions. While it appears that the same individual is entering and approving the transactions within the system; a second individual is manually approving transactions outside of the system before the originator approves the transaction in the system.

When individuals have the system capability to enter and approve transaction electronically, the manual approval of transaction is both ineffective and inefficient, since the individual with electronic entry and approval access can change the transaction after the manual approval without any effective oversight. Managing separation of duties electronically within the financial system through user access rather than through manual processes is more efficient and effective, provides a documented audit trail, and reduces the risk of inappropriate transactions.

The System Office should continue to work with the Colleges to ensure that they review their processes and use the automated controls within the financial system whenever possible. As part of this process, the Colleges should ensure that they have adequately evaluated user access and made changes to better reflect proper separation of duties within the financial system.

Improve Safeguards over Gift Card Awards

Applicable to: J. Sargeant Reynolds Community College

J. Sargeant Reynolds Community College purchases gift cards and other items as employee and student recognition awards, but does not adequately safeguard these gift cards nor keep adequate records of the individuals receiving the gift cards and award items for distribution. We noted approximately \$7,300 in gift card and award purchases distributed to the College's campuses without any records of who received cards and why. In addition, before awarding the cards, some personnel were keeping the gift cards in an unlocked desk drawer with access available to anyone in the office.

The College should improve safeguards over the gift cards before their distribution as employee and student recognition awards. The College should track the cards from purchase to distribution and make sure that personnel holding and awarding the cards follow appropriate procedures to physically safeguard the cards and use them for their intended purpose.

Improve Revenue Contract Management

Applicable to:	John Tyler Community College	Northern Virginia Community College
	Eastern Shore Community College	Dabney S. Lancaster Community College
	Rappahannock Community College	J. Sargeant Reynolds Community College

During our audit, we found the Colleges listed above did not have written policies and procedures for collecting and accounting for contract revenues. Colleges have revenue contracts with vendors to provide goods and services to the students and others where the College receives either a percentage of sales, rental income, or a commission. We found the following issues.

- John Tyler Community College received revenue commissions late, based on the contractually agreed-upon date, for nine of the months in calendar year 2009.
- Eastern Shore Community College does not have a written contract with its vending machine vendor.
- Rappahannock Community College's vending machine contract expired in fiscal year 2007 and J. Sargeant Reynolds Community College's contract expired in fiscal year 2008.
- The downtown campus of J. Sargeant Reynolds Community College did not update its April 1981 food services and vending contract until July 2009.

The System Office should work with the Colleges to ensure that each College reviews its revenue contract management process. The revenue contract management process should ensure that contracts are current, properly procured, use competitive market rates, and undergo review before contract renewal. Additionally, the contract management process should make sure the Colleges receive their revenue promptly and accurately, and that they periodically review overall contract performance.

Properly Manage Title IV Refunds

Applicable to: Mountain Empire Community College
Central Virginia Community College

During fiscal year 2009, Mountain Empire and Central Virginia Community Colleges did not properly manage the return process for unearned Title IV student financial aid funds after students withdrew.

Mountain Empire Community College Financial Aid Staff were not properly calculating Title IV refunds for students who unofficially withdrew during the Fall 2008 semester. The Student Financial Aid Staff used the semester midpoint when calculating the percentage earned rather than using the last date of attendance. Based on a sample of students who received no passing grades, four of seven students tested did not have an accurate Title IV refund calculation. The College recomputed the refunds of amounts to return to the federal programs for all students who unofficially withdrew during the semester and determined that no additional amounts were due to the federal programs.

Central Virginia Community College did not compute Title IV refunds for students who unofficially withdrew during the Fall 2008 semester until April 2009. The federal programs require the institution to do these calculations promptly after the end of the semester and return the funds to the federal programs within 45 days thereafter.

Section 34 CFR 668.22, "Treatment of Title IV Funds When a Student Withdraws," requires identification of students who have withdrawn, the calculation of earned and unearned funds, and the return of unearned funds to the Department of Education. The section also requires that colleges return unearned Title IV funds as soon as possible to the federal Department of Education, but no later than 45 days after the college determines the student withdrew.



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

June 25, 2010

The Honorable Robert F. McDonnell
Governor of Virginia

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

State Board for Community Colleges

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS

We have audited the financial statements of the business-type activities and aggregate discretely presented component units of the **Virginia Community College System** as of and for the year ended June 30, 2009, which collectively comprise the System's basic financial statements and have issued our report thereon dated June 25, 2010. Our report was modified to include 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. We did not consider internal controls over financial reporting or test compliance with certain provisions of laws, regulations, contracts, and grant agreements for the financial statements of the component units of the System, which were audited by other auditors 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 System'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 System's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the System's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented

or detected by the entity's internal control over financial reporting. We consider the deficiencies entitled "Resolve Internal Control Issues at Northern Virginia Community College," "Improve Implementation of New AIS User Roles," "Improve Safeguards over Gift Card Awards," and "Improve Revenue Contract Management," which are described in the section titled "Internal Control and Compliance Findings and Recommendations," to be significant deficiencies in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control over financial reporting that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we believe that none of the significant deficiencies described above is a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the System'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 an instance of noncompliance that is required to be reported under Government Auditing Standards. The instance of noncompliance and other matter, entitled "Properly Manage Title IV Refunds," is described in the section titled "Internal Control and Compliance Findings and Recommendations."

The System's response to the findings identified in our audit is included in the section titled "System Response." We did not audit the System's response and, accordingly, we express no opinion on it.

Status of Prior Findings

The System and Northern Virginia Community College have not completed adequate corrective action with respect to the previously reported issues included in our finding "Resolve Internal Control Issues at Northern Virginia Community College". Accordingly, we included this finding in the section entitled "Internal Control and Compliance Findings and Recommendations." The System has taken adequate corrective action with respect to audit findings reported in the prior year that are not repeated in this report.

Report Distribution and Exit Conference

The "Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters" is intended solely for the information and use of the Governor and General Assembly of Virginia, the State Board for Community Colleges, and management, 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 is not limited.

We discussed this report with management at an exit conference held on June 29, 2010.

AUDITOR OF PUBLIC ACCOUNTS

JS/alh



VIRGINIA COMMUNITY COLLEGE SYSTEM
James Monroe Building • 101 North Fourteenth Street • Richmond, Virginia 23219

July 6, 2010

Mr. Walter J. Kucharski
Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218-1295

Dear Mr. Kucharski:

We are providing this letter in response to your report on the audit of the financial records of the Virginia Community College System for the fiscal year ended June 30, 2009.

We confirm that we have received the findings and recommendations and have prepared the attached response and corrective action plan.

If you have any questions, please contact Dave Mair, VCCS Controller, at (804) 819-4929.

Sincerely,

A handwritten signature in black ink, appearing to read "Glenn DuBois".

Glenn DuBois
Chancellor

GD/dsm

Enclosure

cc: Ms. Donna VanCleave
Ms. Helen Vanderland
Mr. Dave Mair

VIRGINIA COMMUNITY COLLEGE SYSTEM – RESPONSES TO AUDIT FINDINGS

Resolve Internal Control Issues at Northern Virginia Community College

Resolve Internal Controls Issues at Northern Virginia Community College – Financial Operating Policies and Procedures

Northern Virginia Community College Response:

The Director of Financial Services is currently revising the financial operating policies and procedures for the business offices while the Director of Purchasing is updating the policies and procedures pertaining to fixed asset management and accounting. The Director of College Enterprises also has oversight and coordination for policies that pertain to parking, and will be assisting in the revision. The policies that will be updated include payment processing, revenue recognition, deposits, accounts receivable, write-offs and collections, and capital asset management and accounting.

Implementation Date: October 31, 2010

Position Responsible: Director of Financial Services
Director of College Enterprises
Director of Purchasing

Resolve Internal Controls Issues at Northern Virginia Community College – Reconciliation Process for AIS and SIS System

The College will immediately follow the SIS GL interface procedures published by the VCCS to ensure revenues are recorded in a timely manner in AIS and to ensure discrepancies are promptly addressed. The College will investigate outstanding balances in AIS that were fed from the SIS GL interface and determine the appropriate resolution during the Fall 2010. Lastly, the College will develop supplemental written policies and procedures regarding the SIS/AIS GL interface to assist staff in the reconciliation process.

Implementation Date: October 31, 2010

Position Responsible: Controller

Resolve Internal Controls Issues at Northern Virginia Community College – Policies and Procedures for AIS and SIS access

The Director of Financial Services is currently revising the financial operating policies and procedures for the business offices. The revised policies and procedures will directly address AIS and SIS system access to mitigate the risks associated with unauthorized persons gaining access or employees having too much access.

Implementation Date: October 31, 2010

Position Responsible: Director of Financial Services

Resolve Internal Controls Issues at Northern Virginia Community College – Oversight of Payroll System Security

The Controller's Office has assumed responsibility for ensuring that the Authorized Signatories Form (DA-04-121) is updated at least annually, or as often as signatories on the authorization change, whichever is more frequent. In conjunction with reviewing the Authorized Signatories Form, the Controller's Office will review user access to CIPPS data within the PeopleSoft AIS application (listing to be provided internally by College Information Technology staff) as well as user access to the CIPPS application (listing to be provided by DOA) to ensure that access has been granted only to properly authorized staff.

All DOA forms pertaining to CIPPS access will be initiated and signed by the Controller, and the Controller's Office will maintain documentation of CIPPS requests, reviews, and approvals. A formal policy for proper completion of the Authorized Signatories Form and CIPPS Security Authorization Request Forms is in development, and the security levels will continue to be monitored to ensure that they are appropriate based on the employee's job duties.

Implementation Date: August 31, 2010

Position Responsible: Controller

Resolve Internal Controls Issues at Northern Virginia Community College – Policies and Procedures for Accounts Receivable Reporting

The quarterly accounts receivable report is compiled centrally by the Controller's Office. The report is based on information gathered from SIS, and includes receivable balances for parking, WDCE (Workforce Development/Continuing Education), and University Accounting Services (UAS) for Perkins loans. The balances reported for parking are supported by an independent system, T2 Flex Parking Management System. This system utilizes a cashiering function for use in the pay-to-park garages and maintains records for parking tickets that are issued, which in turn, could be reported as outstanding accounts receivable. The College utilizes UAS to perform administrative and accounting services related to the Perkins loan program. The data reported on the quarterly accounts receivable report is supported by the UAS system, and reports open receivables as well as write offs.

The six campus WDCE offices generally utilize SIS to perform the invoicing and cash receipting functions for their contracts, however two of the offices maintain excel spreadsheets with this information. The Controller's Office consolidates the information from each of the six campus WDCE offices, whether via SIS query or excel spreadsheet, and then confirms the accuracy of the amounts with the individual campus WDCE offices prior to inclusion on the quarterly accounts receivable report. Effective September 1, 2010, an implementation plan will be rolled out to the campus WDCE offices. This implementation plan will require each of the campus WDCE offices to utilize SIS for all invoicing as well as accounting for all receipts and outstanding balances with a very limited number of exceptions (e.g. facility rental, field rental).

The Controller's Office is in the process of documenting formal procedures for compiling the quarterly accounts receivable report describing roles, responsibilities, controls, and procedures for reporting and writing off accounts receivable.

Implementation Date: September 30, 2010

Position Responsible: Controller

Improve Implementation of New AIS User Roles

Dabney S. Lancaster Community College Response:

The security access has been changed so that employees that post accounts payable and revenue transactions in AIS will not have the capability to approve their own batches.

Implementation Date: July 1, 2010

Position Responsible: Business Manager and AIS Security Officer

John Tyler Community College Response:

John Tyler Community College will adjust the AIS user roles of business office staff to comply with this finding.

Implementation Date: September 1, 2010

Position Responsible: Business Manager

Rappahannock Community College Response:

Currently all business office staff have the AIS roles to create and post batches for cross-training to ensure office coverage with a small staff and continuity of operations during disasters or pandemics. To enhance the segregation of duties as defined by the APA audit, roles will be modified in AIS. Individuals that post accounts payable and revenue transactions in AIS will not have the capability to approve their own batches.

Implementation Date: July 15, 2010

Position Responsible: VP Finance & Administration and Business Manager

Improve Safeguards over Gift Card Awards

J. Sargeant Reynolds Community College Response:

The College has established processes and procedures set up for the purchase and distribution of gift cards. These processes and procedures are documented and available to all college personnel on the Purchasing website.

Additional procedures will also be implemented for the College to meet the standards of the Commonwealth:

- The current internal processes and procedures will be updated and distributed to all cardholders, supervisors and relevant staff, and updated on the college's Purchasing website.
- A log will be developed to record all gift cards purchased and will be required to be completed when they are distributed.
- The log will be incorporated with the purchasing card reconciliation packages.
- Monthly reviews of proper documentation will be done during the purchase card reconciliation package review.

Implementation Date: September 1, 2010

Position Responsible: Purchasing Manager

Improve Revenue Contract Management

John Tyler Community College Response:

The College had required that the commission checks be received by the 15th of the succeeding month. This date is very difficult for vendor compliance. The College will modify the contract to make the commission check due on the 25th of the succeeding month which is still within the Commonwealth's prompt pay guidelines of 30 days. After this modification, if there are still problems with late payments, the College will take action to cancel the contract and select another vendor.

Implementation Date: August 1, 2010

Position Responsible: Business Manager

Eastern Shore Community College Response:

Eastern Shore Community College concurs with the audit finding that there is no contract with the vending machine vendor. The College has contracted with a vendor to provide food and hot beverages. The cold beverage vending services will be procured through the competitive bid process.

Implementation Date: February 1, 2011

Position Responsible: Vice President of Financial and Administrative Services

Rappahannock Community College Response:

Rappahannock Community College concurs with the audit finding that the vending machine contract has expired and needs to be updated. The College is currently under renovation and the vending operation has been disrupted and restricted in temporary facilities. Until the renovations are complete, an interim contract will be issued to the current vendor. Once the renovations are complete, February 2011, the vending machine services will be procured through the competitive bid process. The newly renovated area should enhance the college's ability to attract more than one bid response.

Implementation Date: Interim contract: July 15, 2010; Bid contract: February 1, 2011

Position Responsible: VP Finance & Administration and Business Manager

Northern Virginia Community College Response:

The Director of College Enterprises will review all College revenue contracts and develop a matrix to ensure timely review of contract performance, contract renewals, and comparison to competitive market rates for

commissions. This review will be completed by December 31, 2010. Upon expiration of a contract term, all contracts in excess of \$5,000 will be submitted for competitive bid in compliance with the College's purchasing and procurement policies.

Implementation Date: December 31, 2010

Position Responsible: Director of College Enterprises

Dabney S. Lancaster Community College Response:

Dabney S. Lancaster Community College created written policies and procedures for collecting and accounting for contract revenue.

Implementation Date: June 17, 2010

Position Responsible: VP of Finance and Administrative Services

J. Sargeant Reynolds Community College Response:

The College has implemented a tracking process to ensure timelier contract review. A listing of all revenue contracts and their expiration dates has been created and will be maintained. A calendar has been developed to properly schedule work time before the contract's expiration date for renewal. Policies and procedures exist for collection of revenues in general but will be segregated to address contract revenues and will be reviewed quarterly. The College has started the process to renew its vending contracts.

Implementation Date: October 1, 2010

Position Responsible: Vice President of Finance and Administration

Properly Manage Title IV Refunds

Mountain Empire Community College Response:

Mountain Empire Community College did perform the calculations for all four students in question in the proper timeframe using the semester midpoint date. All students in question had a mixture of official and unofficial withdrawal dates. After review of the of A & R Term Withdrawal Business Process, the College concurs that when there is a mixture of official and unofficial drop dates, the later of the 50% drop date or the latest official drop date should be used in the calculation. Effective with the Spring 2009 semester, the College implemented a policy for "Identifying and Processing Unofficial Withdrawals" to ensure the proper calculation of Title IV refunds for students who unofficially withdraw during the semester.

Implementation Date: Spring 2009 Semester

Position Responsible: Director of Financial Aid & Enrollment Services

Central Virginia Community College Response:

Beginning with the Spring 2009 semester, the College utilized the Department of Education software resulting in accurate Title IV refund calculations for students who have withdrawn. Policies and procedures were also modified to manage the return process for unearned Title IV student financial aid funds after students withdrew. Faculty members who give a student a failing grade must ensure that the date of the grade falls after the official withdrawal date to prevent miscalculations. Backdating drops/withdrawals requires proper documentation and will only be given in extreme cases. Students that have dropped or withdrawn will be given the grade as of the date the form is received.

Implementation Date: Spring 2009

Position Responsible: Financial Aid Officer

STATE BOARD FOR COMMUNITY COLLEGES

As of June 30, 2009

Gary C. Hancock, Chairman

Nathaniel Xavier Marshall, Vice Chairman

Hank W. Chao
Idalia P. Fernandez
Mark R. Graham
Dorcas Helfant-Browning
Danny Hunley
Barbara A. Johnsen
Adele C. Johnson

Chris A. Lumsden
Jeffery K. Mitchell
R. Michael Mohler
Robert W. Shinn
William H. Talley, III
Alan G. Toxopeus

CHANCELLOR

Dr. Glenn DuBois

COMMUNITY COLLEGE PRESIDENTS

As of June 30, 2009

Blue Ridge Community College	Dr. John A. Downey
Central Virginia Community College	Dr. Darrel W. Staat
Dabney S. Lancaster Community College	Dr. Richard R. Teaff
Danville Community College	Dr. B. Carlyle Ramsey
Eastern Shore Community College	Dr. Linda Thomas-Glover
Germanna Community College	Dr. David A. Sam
J. Sargeant Reynolds Community College	Dr. Gary L. Rhodes
John Tyler Community College	Dr. Marshall W. Smith
Lord Fairfax Community College	Dr. Cheryl Thompson-Stacy
Mountain Empire Community College	Dr. Terrance E. Suarez
New River Community College	Dr. Jack M. Lewis
Northern Virginia Community College	Dr. Robert G. Templin, Jr.
Patrick Henry Community College	Dr. Max F. Wingett
Paul D. Camp Community College	Dr. Douglas W. Boyce
Piedmont Virginia Community College	Dr. Frank Friedman
Rappahannock Community College	Dr. Elizabeth H. Crowther
Southside Virginia Community College	Dr. John J. Cavan
Southwest Virginia Community College	Dr. J. Mark Estepp
Thomas Nelson Community College	Dr. Alvin J. Schexnider
Tidewater Community College	Dr. Deborah M. DiCroce
Virginia Highlands Community College	Dr. F. David Wilkin
Virginia Western Community College	Dr. Robert H. Sandel
Wytheville Community College	Dr. Charlie White