

DEPARTMENT OF CONSERVATION AND RECREATION

**REPORT ON AUDIT
FOR THE YEARS ENDED
JUNE 30, 2006 AND JUNE 30, 2007**

APA
**Auditor of
Public Accounts**
COMMONWEALTH OF VIRGINIA

AUDIT SUMMARY

Our audit of the Department of Conservation and Recreation, including the Virginia Land Conservation Foundation and the Chippokes Plantation Farm Foundation, for the fiscal years ending June 30, 2006 and 2007 found:

- proper recording and reporting of transactions, in all material respects, in the Commonwealth Accounting and Reporting System;
- no matters involving internal control and its operations necessary to bring to management's attention;
- one instance of noncompliance with applicable laws and regulations that is required to be reported; and,
- adequate corrective action taken to resolve a prior year finding.

During the course of our audits, we encounter issues, which are beyond the corrective action of management and require the action of either another agency or outside party or a change in the method by which the Commonwealth conducts its operations.

While Conservation and Recreation maintains a certain level of security over information technology systems and data and has improved many aspects of their Information Technology Security Program that were cited as deficient in the Review of Information Security in the Commonwealth performed in the fall of 2006, Conservation and Recreation has not developed all of the policies and procedures needed to complete their Information Technology Security Program. Some aspects of their program are the responsibility of the VITA and Northrop Grumman Infrastructure Partnership and Conservation and Recreation will continue to need to work with VITA to ensure those areas are appropriately addressed.

Further, Conservation and Recreation is not in compliance with certain aspects of their existing Information Technology Security Program for which they retain responsibility. While they have identified these areas of non-compliance through their own internal processes, Conservation and Recreation is struggling to identify resources to resolve the non-compliance, complete the remainder of the IT Security program timely, and ensure its execution once completed.

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COMMENT TO MANAGEMENT

Risk Alert

During the course of our audits, we encounter issues, which are beyond the corrective action of management and require the action of either another agency or outside party or a change in the method by which the Commonwealth conducts its operations. The following matter represents a risk to the Department of Conservation and Recreation (Conservation and Recreation), but Conservation and Recreation must rely on the Virginia Information Technologies Agency (VITA) and others to address the risk.

Complete Information Technology Security Program

Conservation and Recreation does not have a complete Information Technology (IT) Security Program that meets the minimum requirements outlined in the Commonwealth's Information Technology Security Standard. While Conservation and Recreation maintains a certain level of security over IT systems and data and has improved many aspects of their IT Security Program that were cited as deficient in the Review of Information Security in the Commonwealth performed in the fall of 2006, Conservation and Recreation has not developed all of the policies and procedures needed to complete their IT Security Program. Conservation and Recreation is struggling to complete the process due to limited resources.

Over the past four years, the Commonwealth has moved the information technology infrastructure supporting individual agency information technology systems and databases to VITA, who has an Information Technology Partnership with Northrop Grumman (NG) to support the infrastructure. In this environment, VITA and Conservation and Recreation share responsibility for the security of the department's information technology assets, systems, and information and must provide mutual assurance of this safeguarding. While VITA has provided Conservation and Recreation with a letter of assurance that the infrastructure is properly secured, without a complete information security program, the assurance and services provided by VITA and NG may not meet the actual needs of Conservation and Recreation's information technology systems and databases.

Further, with the creation of VITA's partnership with NG, all of Conservation and Recreation's IT support personnel, with the exception of one application programmer, are now NG employees. These NG employees are currently performing application support activities, such as user administration, database management, and application help desk services like password resets, which are responsibility of Conservation and Recreation. VITA and NG's transformation activities are almost complete and once completed, NG will relocate these staff. Once reassigned, Conservation and Recreation will not have internal resources with adequate IT knowledge or experience to perform the basic IT administrative duties that did not transfer to VITA, leaving many of Conservation and Recreation's applications unsupported.

Finally, as Conservation and Recreation has worked to improve its IT security program, management has identified instances where some of their applications and departmental practices are not in compliance with their new policies. While efforts are already underway to address the compliance issues identified, the resource issues described above are impacting Conservation and Recreation's ability to quickly resolve them. All of the above exposes Conservation and Recreation's sensitive data either critical to departmental operations or confidential in nature to unnecessary IT security risks.

Conservation and Recreation should work towards improving its IT resources so that the movement of NG staff will not affect its ability to carry out day-to-day operations. Management may consider various alternatives, including the acquisition of additional staff or identification of internal resources that management could centralize and train, to ensure the appropriate skill sets exist to meet their IT

administration needs. Finally, Conservation and Recreation should continue to place emphasis on finalizing their IT security program.

AUDIT FINDING AND RECOMMENDATION

Properly Complete Employment Eligibility Verification Forms

The Conservation and Recreation staff is not properly completing Employment Eligibility Verification forms (I-9) in accordance with guidance issued by the US Citizenship and Immigration Services of the US Department of Homeland Security in its Handbook for Employers. In the sample of ten I-9 forms completed in fiscal years 2006 and 2007 that we tested, we did not find a single correctly completed I-9 form. We observed the following types of errors on the forms.

- Four employees did not sign the form on the first date of employment.
- Seven employee forms did not have the supervisor's signature affixed within the employee's first three days business days of employment or did not include the employee's hire date.
- All the forms did not have the information describing the documents used for verification.
- One form did not list the documents used to verify the employee's identity and eligibility on the verification form.

The Human Resources Division should review the process to complete the I-9 forms, train human resources staff on the requirements of completing these forms, and develop procedures to continuously review all or a sample of forms for compliance with federal regulations.

The federal government has increased its enforcement efforts requiring employers to ensure that all new employees are legally entitled to work in the United States. This increased enforcement makes it critical for Conservation and Recreation to have a good process to complete I-9 forms in place.

AGENCY HIGHLIGHTS

Conservation and Recreation's mission statement includes the following statement "...works with Virginians to conserve, protect, and enhance their lands and improve the quality of the Chesapeake Bay and our rivers and streams, promotes the stewardship and enjoyment of natural, cultural and outdoor recreational resources, and ensures the safety of Virginia's dams." Conservation and Recreation works towards its mission through the administration of the state park system and other programs. The program divisions include: State Parks, Natural Heritage, Soil and Water Conservation, Planning and Recreation Resources, Chesapeake Bay Local Assistance, and Dam Safety and Floodplain Management, and can be summarized as follows:

- The state park system includes 34 state parks with most offering outdoor recreational activities including camping, hunting, hiking, horseback riding, boating, fishing, and swimming, and cabin rentals. Some parks also offer visitor centers, museums, exhibits, conference facilities, and environmental education centers.
- The Division of Natural Heritage supports a comprehensive effort to inventory and preserve the animal, plant, and natural community resources of the Commonwealth and maintains 54 natural area preserves.

- The Division of Soil and Water Conservation coordinates and directs programs and services to improve and ensure water quality and quantity. Most of the soil and water conservation efforts focus on controlling and reducing non-point source pollution through nutrient management and storm water, erosion, and sediment control programs. Non-point sources are pollutants that wash from the land.
- The Division of Planning and Recreation Resources supports the protection, acquisition, improvement, and expansion of outdoor recreation and open space resources and also assists organizations in their management and development of recreational resources, facilities, and services.
- The Division of Chesapeake Bay Local Assistance addresses the impact of land use upon the waters that feed the Chesapeake Bay.
- The Division of Dam Safety and Floodplain Management works to provide for safe design, construction, operation, and maintenance of dams to protect public safety, minimize flood damage risk, and prevent inappropriate flood plain use and development.

Operating Information

The tables below provide information about Conservation and Recreation’s operating budget and expenses for fiscal years 2006 and 2007.

Analysis of Operating Budget and Actual Expenses by Program

<u>Program</u>	<u>Fiscal Year 2006</u>			<u>Fiscal Year 2007</u>		
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Expenses</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Expenses</u>
Coastal lands management	\$53,424,020	\$100,645,464	\$32,608,153	\$28,186,846	\$61,647,544	\$41,295,273
Leisure and recreation	35,004,441	50,783,635	40,357,450	38,810,177	60,147,099	50,945,305
Administrative and support	<u>4,274,444</u>	<u>6,725,077</u>	<u>6,032,785</u>	<u>5,422,472</u>	<u>6,754,919</u>	<u>6,219,860</u>
Total	<u>\$92,702,905</u>	<u>\$158,154,176</u>	<u>\$78,998,388</u>	<u>\$72,419,495</u>	<u>\$128,549,562</u>	<u>\$98,460,438</u>

Source: CARS

The increase in the final budget for fiscal year 2006 is a statutory transfer of \$39.6 million in general funds to the Water Quality Improvement Fund. The fiscal year 2007 final budget increased by 44 percent primarily due to carry forward of unspent appropriations of Water Quality Improvement, Virginia Land Conservation, and Flood Protection Assistance funds as well as an additional appropriation of Federal Funds.

Actual expenses in fiscal year 2007 increased significantly over 2006. The following tables reflect the nature these expenses for fiscal year 2006 and 2007, based on the funding source supporting them, and highlight the fact that the general fund continues to support a significant amount of Conservation and Recreation’s activities.

Specifically, transfer payments increased just over \$15 million in total primarily due to increases in grant awards for water quality improvement and land conservation, Soil and Water Conservation District staffing support, and operating support for the Virginia Outdoors Foundation. Further, expenses related to federally funded grants increased \$4.7 million. Finally, spending on personal services increased \$2.2 million reflecting the annualized cost of the additional employees hired the prior year.

Analysis of Actual Expenses by Funding Source

Fiscal Year Ended June 30, 2006

<u>Expense</u>	<u>General</u>	<u>Special</u>	<u>Dedicated</u>	<u>Federal</u>	<u>Total</u>
Personal services	\$20,313,681	\$ 7,489,125	\$ 1,091,281	\$2,418,653	\$31,312,740
Contractual services	3,780,254	1,533,571	520,264	1,250,460	7,084,549
Supplies and materials	2,344,336	1,661,289	1,484	96,178	4,103,288
Transfer payments	6,613,430	1,401,245	15,100,937	5,433,720	28,549,333
Continuous charges	2,752,644	491,472	3,600	456,277	3,703,994
Property and improvements	776,795	115,038	-	64,621	956,454
Equipment	2,410,864	303,562	16,543	51,931	2,782,899
Plant and improvements	<u>478,674</u>	<u>5,402</u>	<u>-</u>	<u>31,860</u>	<u>505,132</u>
Total	<u>\$39,470,679</u>	<u>\$12,989,900</u>	<u>\$16,734,109</u>	<u>\$9,803,700</u>	<u>\$78,998,388</u>

Fiscal Year Ended June 30, 2007

<u>Expense</u>	<u>General</u>	<u>Special</u>	<u>Dedicated</u>	<u>Federal</u>	<u>Total</u>
Personal services	\$22,586,360	\$7,232,884	\$750,619	\$2,556,407	\$33,126,270
Contractual services	4,640,626	2,000,755	147,275	795,386	7,584,041
Supplies and materials	2,173,457	2,483,273	923	39,877	4,697,529
Transfer payments	9,652,352	1,209,096	22,538,714	10,225,161	43,625,323
Continuous charges	1,995,791	1,650,394	18,531	1,067,386	4,732,102
Property and improvements	324,153	250,496	87,511	46,584	708,744
Equipment	2,347,094	628,937	1,027	57,521	3,034,578
Plant and improvements	<u>870,885</u>	<u>80,966</u>	<u>-</u>	<u>-</u>	<u>951,851</u>
Total	<u>\$44,590,718</u>	<u>\$15,536,800</u>	<u>\$23,544,599</u>	<u>\$14,788,321</u>	<u>\$98,460,438</u>

Source: CARS

Water Quality Improvement Fund

The “Virginia Water Quality Improvement Fund” is a permanent non-reverting fund created to provide water quality improvement grants for point and non-point source pollution prevention. The Virginia Water Quality Improvement Fund receives a General Fund appropriation based on Section 10.1-2128 of the Code of Virginia. This section requires that ten percent of the annual statewide general fund revenue collections, which exceed the official estimates in the General Appropriation Act, as well as, ten percent of any unreserved statewide general fund balance at the close of each fiscal year, not mandated for re-appropriation, go into the fund.

Further, fifteen percent of mandatory deposits from the General Fund surpluses are set aside in a reserve for appropriation in years when Virginia does not have a General Fund budget surplus. The Departments of Conservation and Recreation, Environmental Quality, Housing and Community Development, and Health receive separate appropriations of these funds to carry out their water pollution reduction programs.

Conservation and Recreation provides financial and technical assistance to local governments, soil and water conservation districts, institutions of higher education, and individuals. The Code of Virginia requires Conservation and Recreation to allocate 60 percent of its Water Quality Improvement Funds to programs in the Chesapeake Bay watershed and 40 percent to the Southern Rivers watershed.

The table below shows the activity within the fund attributable to Conservation and Recreation over the past three fiscal years. The ending cash balance for fiscal year 2006 resulted from the General Assembly’s appropriation of additional general funds for transfer into the Water Quality Improvement Fund. However, as the table reflects, deposits of this size do not occur every year. Therefore, Conservation and Recreation closely monitors and manages the number and value of grants they award each year to ensure funds are available in future years.

Most of the funds expended are grant awards to the 47 Soil and Water Conservation Districts for implementation of agricultural best management practices that reduce nonpoint pollution. Conservation and Recreation also provides operational funding to the Soil and Water Conservation Districts; however, that funding comes directly from other General Funds.

Analysis of Water Quality Improvement Fund Deposits, Expenses, and Cash Balances

Fiscal Years Ending June 30,

<u>Conservation and Recreation</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Beginning cash balance	\$5,474,479	\$ 9,319,424	\$60,978,881
Deposits	9,486,311	61,857,149	6,101,430
Expenses	<u>(5,641,366)</u>	<u>(10,197,692)</u>	<u>(14,368,201)</u>
Ending cash balance	<u>\$9,319,424</u>	<u>\$60,978,881</u>	<u>\$52,712,111</u>

Source: CARS

Virginia Land Conservation Fund

The Virginia Land Conservation Fund is a special permanent fund established to account for the resources of the Virginia Land Conservation Foundation (Foundation). The Virginia Land Conservation Foundation receives General Fund appropriations and has interest earnings. Conservation and Recreation includes the Foundation’s budgetary and financial activities in the Leisure and Recreation Services program.

The Foundation awards grants to state agencies, localities, public bodies, and tax-exempt nonprofit organizations to protect natural areas, open spaces and parks, farmlands and forest, and historic areas. The foundation also provides support to the Virginia Outdoors Foundation, a state entity that conserves land by holding conservation easements. Although Conservation and Recreation provides the staffing and administrative support, including scoring grant applications for the Foundation, the Foundation retains overall responsibility for managing the resources of the Fund and awarding grants.

The increases in the final budget over the original budget for both years resulted from the carry forward of the prior year's unspent appropriations and receipt of the current year General Fund appropriations. The General Assembly appropriated general funds of \$2.5 million and \$3.0 million in fiscal years 2006 and 2007, respectively.

In fiscal year 2006, the Foundation's major expenses included \$1.56 million in grants awards and \$3.2 million in support to the Virginia Outdoors Foundation. The Virginia Outdoors Foundation support paid in 2006 included \$2.5 million in funds which applied to fiscal year 2005 costs. In fiscal year 2007, the Foundation expended \$5.4 million in grant awards and provided \$868,000 in support for the Virginia Outdoors Foundation. Operational expenses comprised the remaining expenses in both years, approximately half of which was for personnel costs.

Analysis of Virginia Land Conservation Fund
Operating Budget, Expenses and Ending Cash Balances

<u>Fiscal Year</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Expenses</u>	<u>Ending Cash Balance</u>
2006	\$300,000	\$9,807,813	\$5,034,705	\$12,728,376
2007	\$300,000	\$9,000,000	\$6,489,310	\$10,452,472

Source: CARS

Capital Projects

In November 2002, voters approved the "Commonwealth of Virginia Parks and Natural Areas Bond Act of 2002." This act authorized the Commonwealth to sell bonds in an amount not to exceed \$119,040,000 and earmarked the proceeds of the bonds for the following major categories.

Acquisition of land – natural area preserves and parks	\$ 36,500,000
Facility repairs	19,000,000
New construction	<u>63,540,000</u>
Bond Act 2002	<u>\$119,040,000</u>

The following table shows the activity related to these bond projects as of June 30, 2007:

Total bond appropriations	\$119,040,000
Total bond expenditures	<u>51,757,384</u>
Total bond appropriations available	\$67,282,616
Original bond act	119,040,000
Total bond appropriations	<u>119,040,000</u>
Total available to appropriate	<u> -</u>
Total available from original bond act	<u>\$67,282,616</u>

Conservation and Recreation has approximately \$67 million remaining to complete the projects listed in the Commonwealth of Virginia Parks and Natural Areas Bond Act of 2002. Of the 72 projects authorized under the Bond Act of 2002, one project has yet to begin, 67 projects are in progress, and four projects are complete. Conservation and Recreation uses funds from other sources to supplement revenue from the Bond Act of 2002 for the completion of these projects. The following table lists funding sources management expects to receive to complete the capital projects in the Commonwealth of Virginia Parks and Natural Areas Bond Act of 2002.

<u>Funding Source</u>	<u>Expected Funding</u>	<u>Total Expenditures as June 30, 2007</u>
Commonwealth of Virginia Parks and Natural Areas Bond Act of 2002	\$119,040,000	\$51,757,384
Federal fund	12,828,887	4,182,948
General fund	12,330,000	9,405,000
Special revenue	973,351	958,351
Virginia Public Building Authority	<u>921,000</u>	<u>921,000</u>
Totals	<u>\$146,093,238</u>	<u>\$67,224,683</u>

Chippokes Plantation Farm Foundation (Foundation)

The Foundation plans, manages, and provides financial and material resources and technical assistance for the development, maintenance, and operation of the Chippokes Farm and Forestry Museum and Chippokes Plantation State Park located in Surry County. Approximately 70 percent of the Foundation's funds are through general fund appropriations with the remaining nongeneral funding coming from farmland rent payments, donations, admissions, and gift shop sales.

The Foundation is an independent state agency and is not included in the Conservation and Recreation financial information presented above. The Foundation spent \$188,572 during fiscal year 2007 and \$192,143 during fiscal year 2006. By fiscal year end 2007, cash balances totaled \$456,000. This balance reflects an increase of \$39,700 over the two year period since fiscal year 2005 due to a carry forward of unspent general funds, accumulation of interest income, and a slight decrease in expenses. Conservation and Recreation staff processes the Foundation's accounting transactions, of which, about half are personnel expenses.



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

May 20, 2008

The Honorable Timothy M. Kaine
Governor of Virginia
State Capital
Richmond, Virginia

The Honorable M. Kirkland Cox
Chairman, Joint Legislative Audit
and Review Commission
General Assembly Building
Richmond, Virginia

We have audited selected financial records and operations of the **Department of Conservation and Recreation, including the Virginia Land Conservation Foundation, and the Chippokes Plantation Farm Foundation** for the years ended June 30, 2006 and 2007. We conducted this performance audit in accordance with Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Audit Objectives

Our audit's primary objectives were to evaluate the accuracy of recorded financial transactions on the Commonwealth Accounting and Reporting System, review the adequacy of the Department of Conservation and Recreation's internal controls, and test compliance with applicable laws and regulations, and review corrective actions of audit findings from prior year reports.

Audit Scope and Methodology

The Department of Conservation and Recreation's management has responsibility for establishing and maintaining internal control and complying with applicable laws and regulations. Internal control is a process designed to provide reasonable, but not absolute, assurance regarding the reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

We gained an understanding of the overall internal controls, both automated and manual, sufficient to plan the audit. We considered materiality and control risk in determining the nature and extent of our audit procedures. Our review encompassed controls over the following significant cycles, classes of transactions, and account balances:

Financial assistance and grant payments
Payroll expenditures
Capital outlay
State parks revenues

Appropriations
Small purchase charge card
Network security

Our audit did not include the management of agency owned vehicles or state travel charge cards, which we audited previously and reported out in the Statewide Review of Agency Owned Vehicles and State Travel Charge Card Program reports.

We performed audit tests to determine whether the Department of Conservation and Recreation's controls were adequate, had been placed in operation, and were being followed. Our audit also included tests of compliance with provisions of applicable laws and regulations. Our audit procedures included inquiries of appropriate personnel; inspection of documents, records, and contracts; and observation of the Department of Conservation and Recreation's operations. We tested transactions and performed analytical procedures, including budgetary and trend analyses.

Conclusions

We found that the Department of Conservation and Recreation properly stated, in all material respects, the amounts recorded and reported in the Commonwealth Accounting and Reporting System. The Department of Conservation and Recreation records its financial transactions on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The financial information presented in this report came directly from the Commonwealth Accounting and Reporting System.

We noted no matters involving internal control and its operation that we consider necessary to be reported to management. The results of our tests of compliance with applicable laws and regulations disclosed one instance of noncompliance that is required to be reported under Government Auditing Standards. This matter is described in the section entitled "Audit Finding and Recommendation."

The Department of Conservation and Recreation has taken adequate corrective action with respect to audit findings reported in the prior year that are not repeated in this letter.

Exit Conference and Report Distribution

We discussed this report with management on June 3, 2008. Management's response is included at the end of this report.

This report is intended for the information and use of the Governor and General Assembly, management, and the citizens of the Commonwealth of Virginia and is a public record.

AUDITOR OF PUBLIC ACCOUNTS

JBS/clj



COMMONWEALTH of VIRGINIA
DEPARTMENT OF CONSERVATION AND RECREATION

203 Governor Street
Richmond, Virginia 23219-2010
(804) 786-6124

June 10, 2008

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

Dear Mr. Kucharski:

We are providing this letter in response to the audit finding and risk alert contained in your audit report of the financial records of the Virginia Department of Conservation and Recreation for the fiscal years ended June 30, 2006 and June 30, 2007.

Audit Finding – Properly Complete Employment Eligibility Verification Forms

Concur. On April 7 and 8, 2008, the DCR Office of Human Resources sent to all work units an e-mail containing immediate instructions on how to complete the I-9 Form attaching a copy of the correct form. Furthermore, the DOA training PowerPoint presentation was added to the HR Intranet website. HR staff received instructions on how to review the I-9s to ensure compliance with Federal Homeland Security rules and regulations.

HR Staff are removing all I-9s from active and inactive classified and wage folders. Those forms that are out of date will be destroyed; those that are incorrect will be corrected. All I-9s will be maintained outside the personnel file. Removing and reviewing the I-9s was a priority for the office and was completed by May 31, 2008.

Risk Alert – Complete Information Technology Security Program

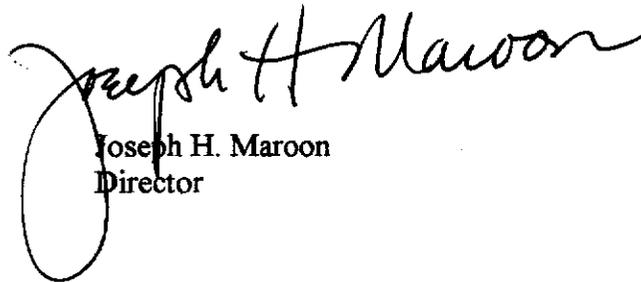
Concur. As identified in the APA Risk Alert Comment, DCR recognizes the areas in which our IT Security Program may be improved. Although circumstances beyond the control of the agency contributed to this recommendation, DCR acknowledges that we are responsible for developing and maintaining a State compliant IT Security Program. Along those lines, DCR is currently exploring options for performing application support activities, handling VITA transition issues, and satisfying Information Security Officer duties to include maintaining a

Mr. Walter J. Kucharski
June 10, 2008
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compliant IT Security Program. DCR anticipates having a solution in place before the agency completes its total migration to VITA sometime in 2009.

If you have any questions, please contact Eric Surratt, Internal Auditor, at (804) 786-7622 or via email at eric.surratt@dcr.virginia.gov.

Sincerely,

A handwritten signature in black ink that reads "Joseph H. Maroon". The signature is written in a cursive style with a large, looping initial "J".

Joseph H. Maroon
Director

CC: Bill Price
Tim Bishton
Eric Surratt

AGENCY OFFICIALS
(As of June 30, 2007)

DEPARTMENT OF CONSERVATION AND RECREATION

Joseph H. Maroon
Director

Eric Surratt
Internal Auditor

Tim Bishton
Director of Finance

CHIPPOKES PLANTATION FARM FOUNDATION

Carol Bowman
Interim Executive Secretary

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