

**REVIEW OF AUDIT AND OVERSIGHT  
PROVISIONS OF SUPERVISORY ENTITIES**

***AUDITOR OF  
PUBLIC  
ACCOUNTS***



***COMMONWEALTH OF VIRGINIA***

November 2, 1999

The Honorable Richard J. Holland, Chairman  
and  
Members, Joint Legislative Audit and Review Commission  
General Assembly Building  
Capitol Square  
Richmond, Virginia 23219

We have reviewed the audit and oversight provisions for supervisory entities having independent powers as a political subdivision. We conducted this review at the direction of the Commission.

The Commonwealth of Virginia has no consistent policy governing the audit and oversight of supervisory entities. Neither the General Assembly nor local governments have the ability to exercise an independent review of these entities after their creation without either the entity's permission or a change in their enabling legislation.

This report includes the following recommendations.

Recommendation 1

The General Assembly may wish to study the process for creating supervisory entities to achieve greater consistency and to set minimum standards for basic powers to conduct general business operations. This study should consider methods to incorporate these provisions into existing enabling legislation for all entities regardless of the process for their original creation.

Recommendation 2

The General Assembly may wish to consider requiring a state agency to monitor the creation of state and local authorities, boards, and commissions. This agency would maintain a comprehensive listing of supervisory entities created under general law. Additionally, local governments would report the creation of any additional entities by local ordinances.

Recommendation 3

For state supervisory organizations, not directly part of the State governmental organizational structure, the General Assembly may wish to examine and develop consistent audit and oversight

provisions for all entities and groups of entities. These provisions should provide guidance for incorporating these guidelines in future legislation.

Recommendation 4

The General Assembly may wish to consider allowing all state supervisory entities to be subject to a review by the Joint Legislative Audit and Review Commission and the Auditor of Public Accounts.

Recommendation 5

The General Assembly may wish to permit the governing body or bodies creating the supervisory entity to have the power to perform or authorize limited reviews or other oversight activities.

Recommendation 6

The General Assembly may wish to study whether a local government creating a supervisory entity should have the power to dissolve the entity, under what conditions could they dissolve the entity, and the responsibility the government or governments would assume for the assets and liabilities upon dissolution.

We would like to especially acknowledge the assistance of the Division of Legislative Services in collecting the information for this report.

AUDITOR OF PUBLIC ACCOUNTS

## BACKGROUND

The Joint Legislative Audit and Review Commission requested that this Office review the audit and oversight provisions of authorities and provide a report on our findings. In undertaking this review, we found there is no overall consistency governing the method of creation, powers, nomenclature, or oversight within these entities. In some instances, these entities are integral parts of state government and others operate independently of the state and local government structure.

The General Assembly has created numerous authorities, boards and commissions through either general or special laws. These entities have control over a wide spectrum of activities and have varying degrees of control over either themselves or other entities. These entities act in various capacities from advisors to state or local government executives on single topics to boards having the ability to operate and control activities with nearly \$450 million in revenue.

## PROCEDURES

We contacted the Division of Legislative Services to obtain an understanding of the process used to create an authority. The Division of Legislative Services provided us a listing of entities that they believe represented most of the entities created by the General Assembly through the Acts of the Assembly, and we researched the Code of Virginia for other entities. During our discussion with the staff of the Division of Legislative Services, we determined that there is no uniformity in the nomenclature used with entities such as authorities. As a result, we developed a two step process to compile a listing of such entities.

We determined that without a standard nomenclature, entities that could exercise powers similar to authorities could be titled either authorities, boards or commissions. We conducted a search of both the Code of Virginia and the Acts of Assembly and compiled a list of all authorities, boards and commissions.

Using the Code of Virginia definition in Section 9-6.25, Classification of executive branch boards, commissions and councils, we classified each entity listed as either a supervisory, policy, or advisory entity. We further subdivided this list between state and local entities. We defined local entities as either an entity created by a local government or an entity where several local governments appoint the board. Appendix A has this initial categorization.

We did no further work with any entity listed as an advisory or policy entity. As the title indicates, advisory entities provide citizen or expert information to either an elected official or group, an agency head or local government appointed official, or another body. Typically, the group or individual receiving advice is not under obligation to act on the advice or expert information. Policy entities provide guidance or direction to the same type of groups or an individual. However, these groups or individuals must use this guidance in implementing programs. Neither advisory nor policy entities usually directly control any funds.

## AUDIT AND OTHER OVERSIGHT

For purposes of this report, we reviewed the supervisory entity's enabling legislation to determine if there was an audit requirement or any other form of oversight. We defined "other oversight" as any form of external review of the entity's operations by a body or group other than the entity's governing body. We did not consider "other oversight" to include potential reviews by Federal agencies, because the entity had federal grants or contracts. Neither did we consider "other oversight" to include that the entity might be the subject of an audit by the Internal Revenue Service since its activities could generate taxable income.

In certain instances, while we found no statutory requirement for audit, the supervisory entity had issued public bonds and the entity has an audit requirement as part of the bond covenants. In reviewing the

audit requirements, we tried to determine that when an outside group had an interest, if there existed a mechanism for that group to either influence the selection of the auditor or if the auditor had the ability to conduct an independent review.

We found that no outside group can influence the timing, scope or audit information, where the supervisory entity's governing body selects the auditor, except for the Medical College of Virginia Hospitals Authority. In addition, there is no other oversight mechanism available to outside groups, except through the external groups' ability to affect the appointment of the governing body.

### SUPERVISORY GROUPS GENERALLY

Typically, supervisory entities are a special form of a governmental political subdivision created to accomplish a specific function or service of government. Appointments to these governing bodies come from either another government unit, units, or external official. Some members serve as Ex-Officio members because of their other positions. These bodies generally have control over all aspects of the entity's management and operations.

Supervisory entities directly control the flow of resources that may include the receipt or collection of a special tax or fee, the sale of goods or services, direct receipt of funding from another governmental body or branches of government, or some other activity which will support the entity. These entities also control the use of these resources with statutory limitations.

While most supervisory entities employ individuals to control and supervise daily operations, in some cases, the governing group may assume daily operational duties such as at the Alcoholic Beverage Control Board. Regardless of whether the governing body either hires an individual or directly manages the entity, the governing body has full control of the entity within its legal framework.

### STATE SUPERVISORY GROUPS

Supervisory entities exist within the normal structure of state government; the most common of these entities are the Boards of Visitors of state-supported institutions of higher education. In compiling the list, we have included them and other state government entities on the schedule of state supervisory entities. We have excluded these entities from any further discussion of supervisory entities since we considered them as either a State agency or department. As such, they are subject to audit by the Auditor of Public Accounts and the staff of the Joint Legislative Audit and Review Commission. In addition, they receive regular oversight by General Assembly committees and review during the appropriation process.

This report focuses on the following supervisory entities. We have classified these entities as state supervisory groups because they either:

1. Support activities throughout the Commonwealth,
2. Have a direct relationship with a state agency or institution,
3. Periodically receive state appropriations, or
4. Have some other direct relationship with state government.

Assistive Technology Loan Fund Authority  
Baseball Stadium Authority  
Chesapeake Bay Bridge and Tunnel Commission  
Commercial Space Flight Authority  
Eastern Virginia Medical Authority  
Hotel Roanoke Conference Center Commission

Information Providers Network Authority  
Medical College of Hampton Roads  
Medical College of Virginia Hospitals Authority  
Metropolitan Washington Airports Authority  
Miller School of Albemarle  
Roanoke Higher Education Authority  
Small Business Financing Authority  
Southside Virginia Business and Education Commission  
Southwest Virginia Higher Education Center  
Southwest Virginia Public Education Consortium  
Virginia Equine Center Foundation  
Virginia Fuel Conversion Authority  
Virginia Housing Development Authority  
Virginia Recreational Facilities Authority  
Virginia Resources Authority  
Wireless E-911 Service Board. (Effective until July 1, 2002)

The oversight requirements for the above are the following.

Auditor of Public Accounts or his legally authorized representative will conduct an audit.

Commercial Space Flight Authority  
Virginia Information Providers Network Authority  
Small Business Financing Authority  
Virginia Recreational Facilities Authority  
Virginia Resources Authority  
Wireless E-911 Service Board. (Effective until July 1, 2002)

A Certified Public Accountant will conduct an annual audit.

Baseball Stadium Authority (A)  
Hotel Roanoke Conference Center Commission  
Medical College of Virginia Hospitals Authority (C)  
Virginia Fuel Conversion Authority  
Virginia Housing Development Authority (B)

Note A: The Auditor of Public Accounts may conduct reasonable audit of the authority.

Note B: The Auditor of Public Accounts must review the audit report.

Note C: The Auditor of Public Accounts may bid for the annual audit. There are also provisions to allow both the Auditor of Public Accounts and the staff of the Joint Legislative Audit and Review Commission to review and audit the authority.

There is no statutory requirement for an audit.

Assistive Technology Loan Fund Authority (A)  
Chesapeake Bay Bridge and Tunnel Commission  
Eastern Virginia Medical Authority  
Medical College of Hampton Roads  
Metropolitan Washington Airports Authority  
Miller School of Albemarle

Roanoke Higher Education Authority (A)  
Southside Virginia Business and Education Commission (A)(B)  
Southwest Virginia Higher Education Center  
Southwest Virginia Public Education Consortium (A)(B)  
Virginia Equine Center Foundation

Note A: As of June 30, 1999, these entities have had limited or no independent financial transactions requiring an audit.

Note B: Normally, we would have considered these entities advisory bodies, however, the Code of Virginia allows them to solicit and accept gifts and grants.

As stated earlier, many of these entities' bond covenants or governing bodies require them to have audits conducted by certified public accountants.

### LOCAL SUPERVISORY GROUPS

In analyzing local supervisory groups, we found that the General Assembly has allowed local governments flexibility in organizing itself to provide services. As a result some localities have used this flexibility to create entities that in one locality is an independent supervisory group and in the next locality is just another department of government.

There exist a number of entities typically affiliated with a local government and relying primarily on funding from one state agency. An example of this type of entity is the Community Services Board, which helps provide mental health services in a locality. In larger localities, the Community Services Board is a department of local government. However, several localities can join together and create an independent regional board to operate a Community Services Board. In these circumstances, this regional board acts as a supervisory entity over the Board.

In creating our list of local supervisory entities, we attempted to limit our review to organizations that, once created, operate generally independently of the local government or governments. Additionally, entities typically had the power to generate or collect revenue and did not have a primary affiliation with one state agency for providing service.

Unlike the state supervisory entities, we will limit our specific discussion of oversight to local supervisory groups created by general law and discuss all other local entities generally. There is not a comprehensive listing of supervisory entities created under general law. However, after localities create these entities, there is no generic oversight organization that has a comprehensive listing of all existing entities.

#### Local Supervisory Groups Created By General Law

In creating local supervisory entities, the General Assembly provided that localities can create different types of supervisory entities using general law. In these instances, the provisions of general law establish the scope of the authority's services, method of creation, general powers, and the governing body's duties and responsibilities. The enabling statutes for several of the entities permit localities to create regional entities using these provisions of general law. The listing below shows the types of entities, which the Code of Virginia allows a locality, or group of localities, to create.

Authorities for Development of Former Federal Areas  
Local or Regional Economic Development Authorities  
Industrial Development Authorities  
Community Development Authorities

Developmental Boards  
Disability Services Boards  
Hospital or Health Center Commissions  
Housing and Redevelopment Authorities  
Industrial Development Authorities  
Jail Authorities  
Jail Farm Boards  
Local or Regional Housing Authorities  
Park Authorities  
Planning Commissions  
Public Recreational Facilities Authorities  
Produce Market Authorities  
Redevelopment and Housing Authorities  
Local Regional Industrial Facility Authorities  
Soil and Water Conservation Districts  
Watershed Improvement Districts  
Public Library Boards  
Road Authorities  
Transportation Districts

We included several entities in the above listing, such as the Planning Commission or Disability Services Board, which serves in some localities as an advisory entity, because general law allows them to receive grants and contracts or allows them to enter into other means of generating and collecting revenue. Because of the provisions of these statutes, these entities may operate as supervisory entities with control over their finances.

A locality's governing body, or in the case of a regional organization, the governing bodies, may meet and pass the appropriate enabling local ordinances to create a supervisory entity. Since localities do not have to report or register these organizations with the State Corporation Commission, as would someone creating a corporation, there exists no central statewide record of the number of these organizations.

As an example, our Office should receive a copy of the audit report for any of the previous entities, if they have financial transactions greater than \$5,000. We have no record of the number of entities that exist and further have no way of determining who should or should not report. The Office of the Auditor of Public Accounts, therefore, acts only as a repository of those entities providing information.

If an entity contracts out all of its services and uses a fiscal agent to pay its contractor, the entity itself has no financial activity. Therefore, the supervisory group acts solely as the legal conduit of the transactions. This is how many industrial development authorities conduct the sale of bonds, construction, and debt repayment.

#### Local Supervisory Groups Created By Special Law

In certain instances, localities can request that the General Assembly create a unique supervisory entity. Generally in these circumstances, it would appear that the General Assembly acted on the request and created the entity by special legislation. Therefore, the entity appears only in the Acts of Assembly and not in the Code of Virginia. In these circumstances, one must review the Acts of Assembly each year to find all supervisory groups created by special law.

During our review, we found that when the General Assembly receives a number of requests from localities to create the same type of entity, the General Assembly may create a general law provision to allow

all localities to create similar entities in the future without special legislation. However, there is no consistency to this practice nor must previously created entities convert their special legislation to conform to the general law.

As an example, the General Assembly created several individual park authorities and now, under general law, allows localities to create park authorities. Conversely, the General Assembly created several regional airport and parking authorities, but has never enacted a general law to allow localities to independently create these types of authorities.

### Local Supervisory Groups Audit And Other Oversight

Most local supervisory entities do not have an audit requirement. Those entities with an audit requirement typically require an annual audit by an independent Certified Public Accounting firm. The local government that created the entity, participates in its operations or appoints its members, does not have a mechanism to compel an audit or other oversight review absent setting up this initial requirement.

### FINDINGS ON SUPERVISORY GROUPS AUDIT AND OTHER OVERSIGHT

There are no consistent, minimum or standard requirements governing audit and other oversight requirements of supervisory entities. This lack of an audit or other oversight requirement may come from the inconsistent processes used to create such entities. The legislative process to create an entity follows a track that responds to the request to create the specific entity and concentrates on the purpose, powers, and need for that entity rather than a standard procedure used to create similar entities.

Since the creation of most of these entities is a response to a specific need, this developmental process is understandable. However, the variety of entities does not exclude the fact that many need similar basic powers consistent with similar entities. These powers typically include the ability to issue debt, enter into contacts or other agreements, and general business operations.

### Recommendation 1

The General Assembly may wish to study the process for creating supervisory entities to achieve greater consistency and to set minimum standards for basic powers to conduct general business operations. This study should consider methods to incorporate these provisions into existing enabling legislation for all entities regardless of the process for their original creation.

### Recommendation 2

The General Assembly may wish to consider requiring a state agency to monitor the creation of state and local authorities, boards, and commissions. This agency would maintain a comprehensive listing of supervisory entities created under general law. Additionally, local governments would report the creation of any additional entities by local ordinances.

The fundamental purpose of this review was to determine the existing audit and other oversight requirements on supervisory entities. In addition to those requirements imposed on the governing body, the review determined whether an outside group could compel or conduct an audit or exercise any other form of oversight.

We generally found that audit and other oversight requirements on supervisory entities, both state and local, is inconsistent and in some cases non-existent. With the exception of the Medical College of Virginia

Hospitals Authority and those audits conducted by the Auditor of Public Accounts, there is no mechanism for an outside body to compel either an audit or other type of review of a supervisory entity.

While the state supervisory entities appear to more consistently require an audit, the extent and nature of requirement varies. Local entities generally have no direct requirement; however, since most entities have the power to issue debt, they have audits to comply with debt covenants. Also, most requirements look only to an annual audit and do not provide for any oversight other than the most basic financial audit review.

Of special interest is the audit and oversight requirement with the enabling legislation for the Medical College of Virginia Hospitals Authority, which permits the following:

1. Allows the governing body to have its audit done by either the Auditor of Public Accounts or a Certified Public Accounting firm.
2. Both the Auditor of Public Accounts and the Staff of the Joint Legislative Audit and Review Commission can conduct special reviews of the Authority.

We believe the above provisions could serve as a model for allowing outside parties to conduct reviews of independent supervisory entities. We do not believe the General Assembly should weaken either its or the Governor's oversight of supervisory entities regularly receiving appropriation or other state support. Therefore, the General Assembly should not change the audit requirements for state entities contained in Section 2.1-155 of the Code of Virginia.

However, in considering the first provision, the General Assembly should consider whether audit responsibility should vest in the state or local government creating the supervisory entity. Where the General Assembly vests the audit responsibility in the state or local governing body creating the supervisory entity, that governing body should direct the audit work.

For local supervisory entities, the local government would hire the independent Certified Public Accountant for the audit. At the state level, the General Assembly should direct the Auditor of Public Accounts to either perform an audit or hire an independent Certified Public Accountant.

The General Assembly, in setting the audit requirements, should consider the following factors in determining who should audit the supervisory entity.

1. Does the entity receive a direct appropriation or have a close affiliation with an agency of state government?
2. Does the organization have a direct and material impact on the Commonwealth's financial statements and therefore can effect the Commonwealth's debt rating?
3. Can the supervisory body's actions create a legal or financial liability on the Commonwealth?

If the answer to any two or more of the questions above are "YES", then the General Assembly should exercise direct audit oversight by having the audit done by the Auditor of Public Accounts or his legally authorized representative.

If the majority of the answers to the above questions are "NO", then the General Assembly should require the supervisory entity to have an annual audit by an independent Certified Public Accounting firm. In this case, the General Assembly would exercise other oversight as discussed below.

The second provision above allows the General Assembly and the Governor, through the General Assembly, to do a special review of this Authority independently of the governing body. The scope and extent of the review is set outside of the governing body of the supervisory entity and meets the special needs of the General Assembly and the Governor. We believe that this type of provision would provide an effective oversight mechanism for supervisory entities both at the state and local level.

### Recommendation 3

For state supervisory organizations, not directly part of the State governmental organizational structure, the General Assembly may wish to examine and develop consistent audit and oversight provisions for all entities and groups of entities. These provisions should provide guidance for incorporating these guidelines in future legislation.

### Recommendation 4

The General Assembly may wish to consider allowing all state supervisory entities to be subject to a review by the Joint Legislative Audit and Review Commission and the Auditor of Public Accounts.

### Recommendation 5

The General Assembly may wish to permit the governing body or bodies creating the supervisory entity to have the power to perform or authorize limited reviews or other oversight activities.

The General Assembly creates or allows the creation of most supervisory entities in response to requests of a local government or governments. During our review, we found that while the government can create a supervisory entity under one of the general law provisions, they did not appear to have the power to dissolve the supervisory entity.

### Recommendation 6

The General Assembly may wish to study whether a local government creating a supervisory entity should have the power to dissolve the entity, under what conditions could they dissolve the entity, and the responsibility the government or governments would assume for the assets and liabilities upon dissolution.

## LISTING OF STATE SUPERVISORY ENTITIES

### ATTACHMENT A

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#### Statewide Supervisory Entities

Assistive Technology Loan Fund Authority  
Baseball Stadium Authority  
Chesapeake Bay Bridge and Tunnel Commission  
Commercial Space Flight Authority  
Eastern Virginia Medical Authority  
Hotel Roanoke Conference Center Commission  
Information Providers Network Authority  
Medical College of Hampton Roads  
Medical College of Virginia Hospitals Authority  
Metropolitan Washington Airports Authority  
Miller School of Albemarle  
Roanoke Higher Education Authority  
Small Business Financing Authority  
Southside Virginia Business and Education Commission  
Southwest Virginia Higher Education Center  
Southwest Virginia Public Education Consortium  
Virginia Equine Center Foundation  
Virginia Fuel Conversion Authority  
Virginia Housing Development Authority  
Virginia Recreational Facilities Authority  
Virginia Resources Authority  
Wireless E-911 Service Board (Effective until July 1, 2002)

#### State Supervisory Entities Part of State Government

A. L. Philpott Manufacturing Extension Partnership  
Agricultural Council  
Alcoholic Beverage Control Board  
Apple Board  
Branch Pilots  
Bright Flue-Cured Tobacco Board  
Cattle Industry Board  
Certified Seed Board  
Charitable Gaming Commission  
Chippokes Plantation Farm Foundation  
Christopher Newport University  
Citizens' Advisory Council on Furnishing and Interpreting the Executive Mansion  
College of William and Mary  
Commonwealth's Attorneys' Services Council  
Compensation Board  
Corn Board  
Cotton Board  
Council on Technology Services  
Dark-Fired Tobacco Board

**State (continued)**

Economic and Employment Improvement Program for Disadvantaged Persons Grant Awards Committee  
Economic Development Partnership  
Egg Board  
Food and Nutrition  
Frontier Culture Museum of Virginia  
Fuel Commission  
Game and Inland Fisheries  
George Mason University  
Gubernatorial Commissions  
Gunston Hall Plantation  
Horse Industry Board  
Innovative Technology Authority  
Interstate Mining Commission  
Intervention Program Committee  
Irish Potato Board  
James Madison University  
Jamestown-Yorktown Foundation  
Job Training Coordinating Council  
Judicial Council  
Judicial Inquiry and Review Commission  
Longwood College  
Marine Products Board  
Mary Washington College  
Motor Vehicle Dealer Board  
Norfolk State University  
Motorboat Committee  
Old Dominion University  
Peanut Board  
People with Disabilities  
Pork Industry Board  
Poultry Products Board  
Preservation of the Capitol  
Public Defender Commission  
Radford University  
Science Museum of Virginia  
Sheep Industry Board  
Small Grains Board  
Soybean Board  
State Board for Community Colleges State Board of Education  
State Council for Higher Education  
State Lottery Board  
State Planning Council  
State Water Commission  
Sweet Potato Board  
University of Virginia  
Veterans Care Center  
Virginia Arts Foundation  
Virginia Commonwealth University  
Virginia College Building Authority  
Virginia Higher Education Tuition Trust Fund  
Virginia Historic Preservation Foundation

**State (continued)**

Virginia Military Institute  
Virginia Museum of Fine Arts  
Virginia Museum of Natural History  
Virginia Outdoors Foundation  
Virginia Polytechnic Institute and State University  
Virginia Port Authority  
Virginia Public Building Authority  
Virginia Public School Authority  
Virginia State Parks Foundation  
Virginia Polytechnic Institute and State University  
Virginia War Memorial Foundation  
Virginia Workers' Compensation Commission  
Virginia State University

NOTE: For purposes of this schedule, we have modified some entity's names by not using Virginia, Board, or other redundant naming. Upon request, we will provide the full name and appropriate legislative cites.

## LISTING OF LOCAL SUPERVISORY ENTITIES

### ATTACHMENT B

#### Supervisory Entities Local Governments Can Establish

Authorities for Development of Former Federal Areas  
Local Community Development Authorities  
Local Developmental Boards  
Local Disability Services Boards  
Local Hospital or Health Center Commissions  
Local Housing and Redevelopment Authorities  
Local Industrial Development Authorities  
Local Jail Authorities  
Local Jail Farm Boards  
Local or Regional Economic Development Authority  
Local or Regional Housing Authorities  
Local Park Authorities  
Local Planning Commissions  
Local Produce Market Authorities  
Local Public Recreational Facilities Authorities  
Local Redevelopment and Housing Authorities  
Local Regional Industrial Facility Authorities  
Local Road Authorities  
Local Transportation District  
Local Watershed Improvement Districts  
Public Library Boards  
Soil and Water Conservation Districts

#### Local Supervisory Listed in Either the Code of Virginia or Acts of the Assembly

Chesterfield County Toll Road Authority  
Richmond Ambulance Authority  
Richmond Metropolitan Authority

Alleghany Airport Authority  
Bath County Airport District  
Blue Ridge Airport Authority  
Brookneal-Campbell County Airport Authority  
Capital Region Airport Commission  
Charlottesville-Albermarle Airport Authority  
Chesapeake Airport Authority  
Cumberland Airport Commission  
Fairfax County Airport Authority  
Local Airport Authority  
Manassas Airport Authority  
Mecklenburg-Brunswick Airport Commission  
Middle Peninsula Regional Airport Authority  
Norfolk Airport Authority  
Peninsula Airport Commission  
Petersburg-Dinwiddie Airport and Industrial Authority

**Local (continued)**

Roanoke Regional Airport Commission  
Shenandoah Valley Regional Airport Commission  
Tappahannock-Essex County Airport Authority  
Tidewater Airport Commission  
Twin County Airport Commission  
Winchester Regional Airport Authority

Arlington County Redevelopment and Urban Renewal Authority  
Bland Development Authority  
Bristol Development Authority  
Buchanan County Housing Development Authority  
Chesapeake Redevelopment and Housing Authority  
Craig Development Authority  
Danville Development Authority  
Economic Development Authority  
Fairfax County Economic Development Authority  
Franklin City Development Authority  
Giles Industrial Development Authority  
Greensville-Emporia Development Authority  
Halifax-South Boston Development Authority  
Hampton Redevelopment and Housing Authority  
Loudoun County Economic Development Authority  
Norton Industrial Development Authority  
Oyster Point Development Corporation  
Pulaski Development Authority  
Roanoke City Development Authority  
Roanoke County Development Authority  
Suffolk Development Authority  
Virginia Beach Development Authority  
Washington County Development Authority  
Wythe Development Authority

Allegheny Highlands Economic Development Authority  
Blue Ridge Economic Development Commission  
Blue Ridge Regional Tourism Council  
Virginia Coalfield Economic Development Authority

Chesapeake Hospital Authority  
Hospital Authority of Norfolk

Blue Ridge Juvenile Detention Commission  
Crater Youth Care Commission  
Highlands Juvenile Detention Commission  
Middle Peninsula Juvenile Detention Commission  
Rappahannock Juvenile Detention Commission  
Rappahannock Regional Jail Board  
Riverside Regional Jail Authority  
Roanoke Valley Detention Commission

Arlington County Parking Authority  
Bristol Parking Authority

**Local (continued)**

Culpeper Parking Authority  
Fairfax County Parking Authority  
Fredericksburg Parking Authority  
Front Royal Parking Authority  
Harrisonburg Parking Authority  
Herndon Parking Authority  
Lynchburg Parking Authority  
Martinsville Parking Authority  
Newport News-Hampton Parking Authority  
Norfolk Parking Authority  
Portsmouth Parking Authority  
Pulaski and Wytheville Parking Authority  
Town of Fairfax Parking Authority  
Town of Vienna Parking Authority  
Winchester Parking Authority  
Wytheville Parking Authority

Appomatox River Water Authority  
Augusta County Service Authority  
Blacksburg - Christiansburg - VPI Water Authority  
Blacksburg-Virginia Polytechnic Institute Sanitation Authority  
Chesapeake Water Authority  
Hampton Roads Sanitation District Commission  
Maury Service Authority  
Moccasin Gap Sanitation Commission  
Southeastern Public Service Authority  
Stormwater Control Authority  
Virginia Water and Sewer and Assistance Authority  
Weber City Sanitation Commission

Bridge Authority of the City of Petersburg  
Coastal Turnpike Authority  
Elizabeth River Tunnel Commission  
Metropolitan Transportation District  
Northern Virginia Transportation District Program  
Public Road Authority  
Smith Island Bridge Authority  
Washington Metropolitan Area Transit Authority

Behavioral Health Authorities  
Cedar Island Bride & Beach Authority  
Community Action Board  
Education Facilities Authority  
Local Board of Equalization  
Local Erosion Commission  
Local Health Authorities  
Metropolitan Uniform Laws Commission  
Mosquito Control Commission  
Peninsula Civic Recreation Center Authority  
Potomac Valley Conservancy District  
Public Utility Authority

**Local (continued)**

Rappahannock River Basin Commission  
Rudee Inlet Authority  
Rural Virginia Development Foundation  
Smyth-Marion Authority  
Stephen J. Wright Scholars Program  
Tidewater Recreation and Stadium Authority  
Virginia Naval Museum Authority  
Virginia Sports Authority of Hampton Roads

Cumberland Plateau Planning District Commissions  
Fourth Planning District Commission

Merrimac Park Commission  
Northern Virginia Park and Planning District  
Northern Virginia Regional Park Authority

Alexandria Port Commission Act  
Chesapeake Port Authority  
Newport News Port and Industrial Authority  
Peninsula Ports Authority  
Portsmouth Port and Industrial Commission

NOTE: For purposes of this schedule, we have modified the name of some entities by not using Virginia, Board, or other redundant naming. Upon request, we will provide the full name and appropriate legislative cites.

## LISTING OF POLICY ENTITIES

### ATTACHMENT C

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#### **I. State**

Accountancy  
Agriculture and Consumer Services  
Air Pollution Control Board  
Architects, Professional Engineers, Land Surveyors, Certified Interior Designers and Landscape Architects  
Asbestos and Lead  
Auctioneers Board  
Audiology and Speech-Language Pathology  
Aviation Board  
Bar Examiners  
Barbers  
Blue Ridge Regional Education and Training Council  
Cemetery Board  
Child Day-Care Council  
Coal Mining Examiners  
Commission on Local Government  
Commission on Youth  
Commonwealth Transportation Board  
Conservation and Development of Public Beaches  
Conservation and Recreation  
Correctional Education  
Corrections  
Cosmetology  
Criminal Justice Services Board  
Dentistry  
Design-Build/Construction Management Review Board  
Early Childhood and Child Day Care Programs  
Elections  
Farmers Market Board  
Fire Services Board  
Funeral Directors and Embalmers  
Geology  
Health Planning Board  
Health Professions  
Health  
Hearing Aid Specialists  
Historic Resources  
Housing and Community Development  
Human Rights  
Juvenile Justice  
Library Board  
Licensed Professional Counselors, Marriage and Family Therapists, and Substance Abuse Treatment Professionals

**State (continued)**

Medical Assistance Services  
Medicine  
Mental Health, Mental Retardation and Substance Abuse Services Board  
Milk Commission  
Nursing Home Administrators  
Nursing  
Opticians  
Optometry  
Parole Board  
Pharmacy  
Potomac River Fisheries Commission  
Professional and Occupational Regulation  
Psychology  
Public Broadcasting Board  
Purchases and Supply Appeals Board  
Real Estate Appraiser Board  
Reciprocity Board  
Safety and Health Codes Board  
Seed Potato Board  
Sewage Handling and Disposal Appeals Review Board  
Social Services  
Soil and Water Conservation Board  
Specialized Transportation Council  
Surface Mining Review  
Tobacco Commission  
Treasury Board  
Veterinary Medicine  
Virginia Code Commission  
Virginia Manufactured Housing Board  
Virginia Gas and Oil Board  
Voluntary Formulary Board  
Waste Management Board  
Waste Management Facility Operators  
Water Control Board  
Waterworks and Wastewater Works Operators  
Spill Response Council

**II. Local**

Academy Board  
Civil Service Commission  
Local Community Services Boards  
Local Electoral Boards  
Local Wetlands Boards

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## LISTING OF ADVISORY ENTITIES

### ATTACHMENT D

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#### State

Acupuncture  
Administrative Law Advisory Committee  
Adult Education and Literacy  
Advisory Commission on Intergovernmental Relations  
Aging  
Air Pollution  
Alzheimer's Disease and Related Disorders  
Appomattox State Scenic River Advisory Board  
Aquaculture Advisory Board  
Art and Architectural Review Board  
Blue Ridge Community College  
Boating Advisory Committee  
Building Code Technical Review Board  
Business-Education Partnership Program Advisory Council  
Catoctin Creek State Scenic River Advisory Board  
Cave Board  
Central Virginia Community College  
Charity Food Assistance Advisory Board  
Chesapeake Bay Commission  
Chesapeake Bay Partnership Council  
Chesapeake Bay Restoration Fund Advisory Committee  
Chickahominy State Scenic River Advisory Board  
Chief Information Officer Advisory Board  
Child Abuse and Neglect  
Clinch Scenic River Advisory Board  
Coal Mine Safety Board  
Coal Research and Development Advisory Board  
Coal Surface Mining Reclamation Fund  
Coastal Land Management Advisory Council  
Commercial Fishing Advisory Board  
Commonwealth Competition Council  
Contractors  
Coordinating Prevention  
Dabney S. Lancaster Community College  
Danville Community College  
Deaf and Hard of Hearing  
Debt Capacity Advisory Committee  
Dr. Martin Luther King, Jr. Holiday Commission  
Dr. Martin Luther King, Jr. Memorial Commission  
Early Intervention Agency Committee  
Eastern Shore Community College  
Emergency Medical Services Advisory Board  
Falls of the James Advisory Board  
Family and Children's Trust Fund  
Financial Assistance and Review Committee  
Forestry

**State (continued)**

Geographic Information Network Advisory Board  
Germanna Community College  
Goose Creek Scenic River Advisory Board  
Guest State Scenic River Advisory Board  
Hazardous Materials Emergency Response Advisory Council  
Hemophilia Advisory Board  
Highway Safety Commission  
Historic Lower James State Scenic River Advisory Committee  
Home Care Services Advisory Committee  
Human Services Information and Referral Advisory Council  
Independent Living Council  
Indians  
Interagency Coordinating Council on Housing for the Disabled  
Intergovernmental Cooperation  
Interstate Cooperation  
J. Sargeant Reynolds Community College  
John Tyler Community College  
Juvenile Justice  
Land Evaluation Advisory Council  
Legislative Support Commission  
Litter Control and Recycling Fund Advisory Board  
Lord Fairfax Community College  
Maternal and Child Health Council  
Medicaid Prior Authorization Advisory Committee  
Medical Advisory Board  
Medicare and Medicaid  
Migrant and Seasonal Farmworkers Board  
Military Advisory Council  
Military Affairs  
Minority Business Enterprise  
Mountain Empire Community College  
Needs of Handicapped Persons  
Networking Users Advisory Board  
Neurotrauma Initiative Advisory Board  
New River Community College  
North Meherrin State Scenic River Advisory Board  
Northern Virginia Community College  
Nottoway State Scenic River Advisory Board  
Nursing Scholarships  
Occupational Therapy  
Patrick Henry Community College  
Paul D. Camp Community College  
Personnel Advisory Board  
Physical Therapy  
Physician Assistants  
Piedmont Virginia Community College  
Plant Pollination Advisory Board  
Private College Advisory Board  
Private Security Services Advisory Board  
Psychiatric Advisory Board

**State (continued)**

Public Buildings Board  
Public Guardian and Conservator Advisory Board  
Public Records Advisory Council  
Radiation Advisory Board  
Rappahannock Community College  
Rappahannock Scenic River Advisory Board  
Recreational Fishing Advisory Board  
Recycled Materials in Highway Construction  
Recycling Markets Development  
Reforestation Board  
Regional Open-Space Preservation Advisory Boards  
Rehabilitation Advisory Council for the Blind  
Rehabilitation Providers  
Rehabilitative Services  
Respiratory Care  
Revenue Estimates  
Rockfish State Scenic River Advisory Board  
Shenandoah State Scenic River Advisory Board  
Small Business Advisory Board  
Small Business Commission  
Small Business Environmental Compliance Advisory Board  
Southern Growth Policies Board  
Southern States Energy Board  
Southside Virginia Community College  
Southwest Virginia Community College  
Special Advisory Commission on Mandated Health Insurance Benefits  
Specialized Transportation Technical Advisory Committee  
State Crime Commission  
State Health Benefits Advisory Council  
Statewide Coordinating Committee  
Status of Women  
Substance Abuse Services  
Teacher Education and Licensure  
Thomas Nelson Community College  
Tidewater Community College  
Transplant Council  
Transportation Safety  
VASAP  
Veterans' Affairs  
Veterans Cemetery Board  
Virginia Correctional Enterprises  
Virginia Highlands Community College  
Virginia Retirement System  
Virginia Schools for the Deaf and the Blind  
Virginia Western Community College  
Virginia-Israel Advisory Board  
Visually Handicapped  
Water Resources Research Center  
Winegrowers Advisory Board  
Workforce Training Council  
Wytheville Community College

**Local**

Assessors  
Coal and Gas Road Improvement Advisory Committee  
Criminal Justice Boards  
Local Advisory Boards for the Baseball Stadium Authority  
Local Board of Building Code Appeals  
Local Board of Real Estate Assessors  
Local Board of Social Services  
Local Board of Social Services and Public Welfare  
Local Charter Commission  
Local Community Colleges Board  
Local Duplicate Planning Commission  
Local Erosion Advisory Commission  
Local Finance Board, County  
Local Health Services Advisory Board  
Local Human Rights Commissions  
Moormans Scenic River Advisory Board  
North Landing and Tributaries Scenic River Advisory Board  
Police Officers' Pension and Retirement Boards  
Rivanna Scenic River Advisory Board  
School Health Advisory Board  
St. Mary's Scenic River Advisory Committee  
Staunton Scenic River Advisory Committee  
Wetlands Board

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