



COMMONWEALTH OF VIRGINIA

SINGLE AUDIT REPORT

FOR THE YEAR ENDED

JUNE 30, 2022

Auditor of Public Accounts
Staci A. Henshaw, CPA

www.apa.virginia.gov

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AUDITOR'S SECTION

EXECUTIVE SUMMARY

The results of our **financial statement audit** of the Commonwealth of Virginia for the year ended June 30, 2022, are summarized as follows:

- we issued an unmodified opinion on the basic financial statements;
- we found certain matters that we consider to be material weaknesses or significant deficiencies in internal control over financial reporting; and
- we identified instances of noncompliance or other matters required to be reported under Government Auditing Standards related to the basic financial statements.

The results of our **single audit** of the Commonwealth of Virginia for the year ended June 30, 2022, are summarized as follows:

- we issued an unmodified opinion on the Commonwealth's compliance with requirements applicable to each major federal program, except for Assistance Listing 21.023 Emergency Rental Assistance program, which we disclaim an opinion for this program;
- we found certain matters and instances of noncompliance with selected provisions, which are required to be reported in accordance with the Uniform Guidance, 2 CFR Part 200;
- we found certain matters that we consider to be material weaknesses or significant deficiencies in internal control over compliance; and
- the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the financial statements as a whole.

Our audit findings, along with a summary of the views of officials, are reported in the accompanying "Schedule of Findings and Questioned Costs." Consistent with prior years, unabridged views of responsible officials concerning audit findings are in the report related to their agency, which can be found at www.apa.virginia.gov. Additionally, Management's Corrective Action Plan will be available from the Federal Audit Clearinghouse website and the Virginia Department of Accounts' website at www.doa.virginia.gov.



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 13, 2023

The Honorable Glenn Youngkin
Governor of Virginia

Joint Legislative Audit
and Review Commission

We are pleased to submit the [Commonwealth of Virginia Single Audit Report](#) for the fiscal year ended June 30, 2022.

This report contains our:

- report on internal control over financial reporting and compliance;
- report on compliance for each major federal program;
- report on internal control over compliance;
- report on the Schedule of Expenditures of Federal Awards; and
- resulting Schedule of Findings and Questioned Costs.

Additionally, this report contains management's:

- Summary Schedule of Prior Audit Findings; and
- Schedule of Expenditures of Federal Awards, with footnotes.

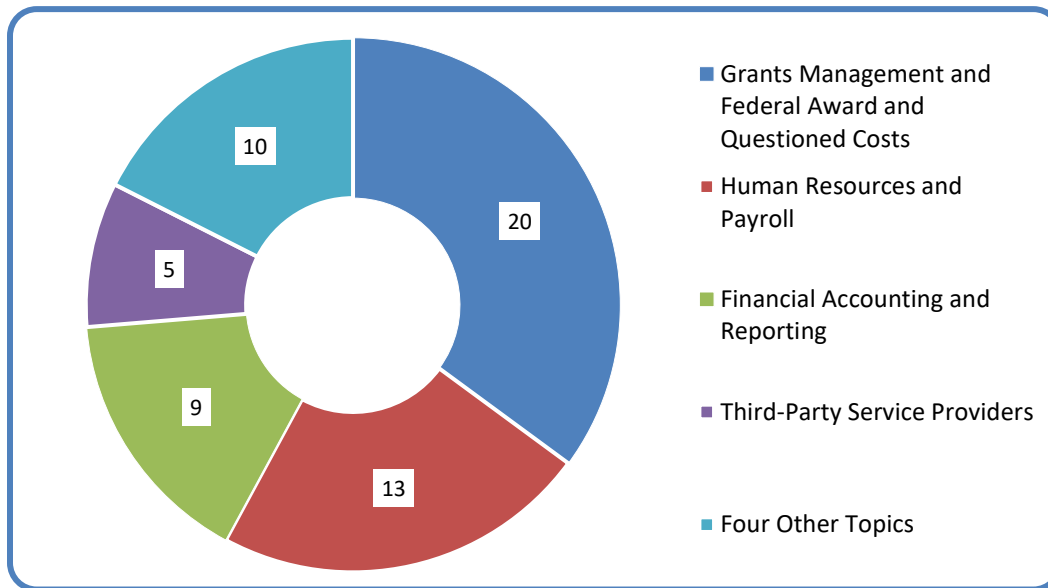
The Commonwealth's [Annual Comprehensive Financial Report](#) for the year ended June 30, 2022, and our report thereon have been issued under separate cover.

As in previous years, we included two listings of all findings in Appendix I of this report. The first list organizes all findings by topical area, and the second list organizes all findings by the applicable entity. Additionally, because information security findings are a substantial number of the Commonwealth's findings, we continue to provide additional information about these findings. The Commonwealth's Information Security Standard, SEC 501 (Security Standard), adopts the Information System Security Control Families (families) from the National Institute of Standards and Technology (NIST). The Security Standard uses these families to organize the controls that the Commonwealth is required to apply to its information systems. According to NIST, a family contains security controls related to the general security topic of the family. Security controls may involve aspects of policy, oversight, supervision, manual processes, actions by individuals, or automated mechanisms implemented by information systems and devices.

Chart 1 on the next page shows the categories for all non-information system security findings and Chart 2 shows the control families impacted by the issues reported in the information system security findings.

Non-Information System Security Findings

Chart 1

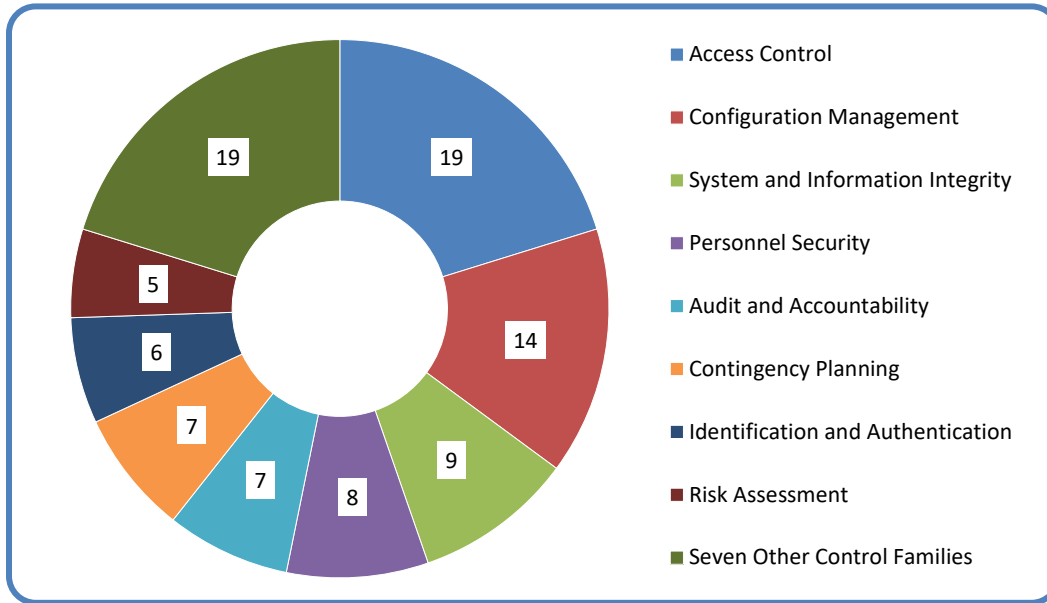


Of the 57 findings above in Chart 1, 11 represent weaknesses that are material to the Commonwealth's Annual Comprehensive Financial Report (ACFR) and/or a major program. Six of the material findings relate specifically to weaknesses in financial accounting and reporting and the implementation of Governmental Accounting Standards Board Statement No. 87 - Leases. Two of the material findings relate to the Department of Housing and Community Development not implementing sufficient internal controls to monitor outsourced operations or maintaining appropriate evidence to demonstrate compliance for the Emergency Rental Assistance federal grant program, which created a scope limitation and caused us to disclaim an opinion for this program.

Additionally, there are 54 information system security findings, two of which are material weaknesses to the ACFR and the Medicaid Cluster. Additionally, sixteen of these findings report deficiencies within multiple control families. For Chart 2 on the next page, we include these deficiencies in the total of each applicable control family to illustrate the impact on the Commonwealth per control family. Consistent with prior years, the largest number of information system security deficiencies relate to access control. In addition to the 19 access control deficiencies in Chart 2 on the next page, three of the human resources and payroll findings in Chart 1 above relate to off-boarding procedures for terminated employees that reference access removal.

Information System Security Deficiencies by Control Families

Chart 2



We would like to express our appreciation to the many individuals whose efforts assisted in preparing this report and recognize the actions taken by management and staff of the applicable Commonwealth entities to implement recommendations and resolve findings.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

GDS/vks



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

December 15, 2022

The Honorable Glenn Youngkin
Governor of Virginia

Joint Legislative Audit
and Review Commission

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

We have audited, in accordance with the 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, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Commonwealth of Virginia (Commonwealth), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Commonwealth's basic financial statements, and have issued our report thereon dated December 15, 2022. Our report includes a reference to other auditors who audited the financial statements of the Virginia College Savings Plan (major fund and private purpose trust fund), which are discussed on pages 53 and 276 of the financial statements, and certain blended and discretely presented component units of the Commonwealth, as described in our report on the Commonwealth's financial statements and Note 1.B. titled "Reporting Entity" of the financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. Additionally, the financial statements of Danville Science Center Inc., Library of Virginia Foundation, Science Museum of Virginia Foundation, and Virginia Museum of Fine Arts Foundation, which were audited by other auditors upon whose reports we are relying, were not audited in accordance with Government Auditing Standards, and accordingly, this report does not include reporting on internal control over financial reporting or compliance and other matters associated with those discretely presented component units of the Commonwealth.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Commonwealth's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the

Commonwealth's internal control. Accordingly, we do not express an opinion on the effectiveness of the Commonwealth's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, Section 2: Financial Statement Findings, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A **MATERIAL WEAKNESS** is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs, labeled with the following numbers and titles, to be **material weaknesses**:

<u>Finding Number</u>	<u>Finding Title</u>
2022-001	Improve Governance Structure and Resources Surrounding Financial Reporting Process
2022-002	Strengthen Controls over Financial Reporting
2022-003	Strengthen Controls over Financial Reporting
2022-004	Properly Prepare the Schedule of Expenditures of Federal Awards
2022-010	Comply with Federal Requirements for Review of Tax Performance System
2022-011	Perform Responsibilities Outlined in the Agency Monitoring Plan
2022-019	Improve Controls over Identifying, Tracking, Recording, and Reporting Leased Assets
2022-020	Improve Internal Controls over Financial Reporting of Leases under GASB Statement No. 87
2022-022	Improve Information Security Program and IT Governance
2022-024	Improve Information Security Program and Controls

A **SIGNIFICANT DEFICIENCY** is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs, labeled with the following numbers on the next page, to be **significant deficiencies**:

Finding Numbers: 2022-

005	006	007	008	009	012	013	014
015	016	017	018	021	023	025	026
027	028	029	030	031	032	033	034
035	036	037	038	039	040	041	042
043	044	045	046	047	048	049	050
051	052	053	054	055	056	057	058
059	060	061	062	063	064	065	066
067	068	069	070	071	072	073	074
075	076	077	078	079	080	081	082
083	084	085	086	087	088	089	090
091	092	093	094	095	096	097	098
099	100						

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Commonwealth's financial statements are free from 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of **NONCOMPLIANCE** or **OTHER MATTERS** that are required to be reported under Government Auditing Standards and which are described in the accompanying Schedule of Findings and Questioned Costs, Section 2: Financial Statement Findings, labeled with the following numbers:

Finding Numbers: 2022-

004	005	010	011	012	013	014	015
016	017	018	022	023	024	025	026
027	028	029	030	031	032	033	034
035	036	037	038	039	040	041	042
043	044	045	046	047	048	049	050
051	052	053	054	055	056	057	058
059	060	061	062	063	064	065	066
067	068	069	070	071	072	073	074
075	079	082	087	088	089	090	091
092	093	094	095	096	097	098	

We noted certain additional matters involving internal control over financial reporting and immaterial instances of noncompliance that we have reported to the management of the individual state agencies and institutions.

Official's Response to Findings

A copy of the official's response to findings containing the views of the responsible officials, if provided, is in the report related to their agency, which can be found at www.apa.virginia.gov. The views of responsible officials are summarized under each respective finding in the accompanying Schedule of Findings and Questioned Costs. Government Auditing Standards requires the auditor to perform limited procedures on the official's response to the findings identified in our audit. The official's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on their responses.

Additionally, management's Corrective Action Plan, which is prepared by management at a later date, will be available from the Federal Audit Clearinghouse's website and the Virginia Department of Accounts' website at www.doa.virginia.gov.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS
RICHMOND, VA



Commonwealth of Virginia

Auditor of Public Accounts

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P.O. Box 1295
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February 13, 2023

The Honorable Glenn Youngkin
Governor of Virginia

Joint Legislative Audit
and Review Commission

**INDEPENDENT AUDITOR'S
REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND
REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY THE UNIFORM GUIDANCE**

Report on Compliance for Each Major Federal Program

Disclaimer of Opinion and Unmodified Opinions

We have audited the Commonwealth of Virginia's (Commonwealth) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget's (OMB) Compliance Supplement that could have a direct and material effect on each of the Commonwealth's major federal programs for the year ended June 30, 2022; and as part of the Commonwealth's Single Audit, federal regulations required us to identify Assistance Listing Number (ALN) 21.023 Emergency Rental Assistance program as a major federal program to determine the Commonwealth's compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on ALN 21.023 Emergency Rental Assistance program, for the year ended June 30, 2022. The Commonwealth's major federal programs are identified in the Summary of the Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

The Commonwealth's basic financial statements include the operations of certain agencies and component units, which expended federal awards which are not included in the Commonwealth's Schedule of Expenditures of Federal Awards for the year ended June 30, 2022. Our audit, described below, did not include the operations of these agencies and component units since they were audited by other auditors as discussed in the note titled "Purpose of the Schedule of Expenditures of Federal Awards" of the Notes to the Schedule of Expenditures of Federal Awards.

Disclaimer of Opinion on ALN 21.023 Emergency Rental Assistance Program

We do not express an opinion on the Commonwealth's compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on ALN 21.023 Emergency Rental Assistance program. Because of the significance of the matter described in the Basis for Disclaimer of Opinion on ALN 21.023 Emergency Rental Assistance Program section of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on ALN 21.023 Emergency Rental Assistance program.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the Commonwealth complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs, as identified in the Summary of the Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs for the year ended June 30, 2022.

Basis for Disclaimer of Opinion on ALN 21.023 Emergency Rental Assistance Program

As described in the accompanying Schedule of Findings and Questioned Costs, we were unable to obtain audit evidence supporting the Commonwealth's compliance with the Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Period of Performance, Reporting, and Special Tests and Provisions compliance requirements applicable to the ALN 21.023 Emergency Rental Assistance program as described in finding numbers 2022-110 and 2022-111. As a result of these matters, we were unable to determine whether the Commonwealth complied with the requirements applicable to ALN 21.023 Emergency Rental Assistance program.

Basis for Unmodified Opinions

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States; and the audit requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Commonwealth and meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our unmodified opinions on compliance for each major federal program. Our audit does not provide a legal determination of the Commonwealth's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

The Commonwealth's management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal controls over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Commonwealth's federal programs.

Auditor's Responsibility for the Audit of Compliance

Auditor's Responsibilities for the Audit of Compliance for ALN 21.023 Emergency Rental Assistance Program

Our responsibility is to conduct an audit of compliance in accordance with GAAS, Government Auditing Standards, and the Uniform Guidance and to issue an auditor's report. However, because of the matter described in the Basis for Disclaimer of Opinion on ALN 21.023 Emergency Rental Assistance Program section of our report, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on compliance.

We are required to be independent of the Commonwealth and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit.

Auditor's Responsibilities for the Audit of Compliance for Each of the Other Major Federal Programs

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Commonwealth's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not guaranteed that an audit conducted in accordance with GAAS, Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Commonwealth's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, Government Auditing Standards, and the Uniform Guidance we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures including examining, on a test basis, evidence, regarding the Commonwealth's compliance with the

compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the Commonwealth’s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Commonwealth’s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed other instances of **NONCOMPLIANCE**, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as items labeled with the following numbers:

Finding Numbers: 2022-

010	011	012	013	014	015	016	017
018	022	024	026	027	028	029	030
052	057	059	060	064	066	089	090
097	101	102	103	104	105	106	107
108	109						

Our opinion on each major federal program is not modified with respect to these matters.

A copy of the official’s response to findings containing the views of the responsible officials, if provided, is in the report related to their agency, which can be found at www.apa.virginia.gov. The views of responsible officials are summarized under each respective finding in the accompanying Schedule of Findings and Questioned Costs. Government Auditing Standards requires the auditor to perform limited procedures on the official’s response to the findings identified in our audit. The official’s responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on their responses.

Additionally, management’s Corrective Action Plan, which is prepared by management at a later date, will be available from the Federal Audit Clearinghouse’s website and the Virginia Department of Accounts’ website at www.doa.virginia.gov.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A **MATERIAL WEAKNESS** in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiencies in internal control over compliance, described in the accompanying Schedule of Findings and Questioned Costs, labeled with the related major program, finding numbers, and finding titles, to be **material weaknesses**.

Unemployment Insurance (UI)

2022-010	Comply with Federal Requirements for Review of Tax Performance System
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Medicaid Cluster

2022-011	Perform Responsibilities Outlined in the Agency Monitoring Plan
2022-022	Improve Information Security Program and IT Governance
2022-024	Improve Information Security Program and Controls

Temporary Assistance for Needy Families (TANF)

2022-103	Implement Internal Controls over TANF Federal Performance Reporting
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Emergency Rental Assistance (ERA) Program

2022-110	Develop and Implement Internal Controls to Obtain Reasonable Assurance over Contractor Compliance with Program Regulations
2022-111	Perform Subrecipient Monitoring Activities Required by the Risk Assessment

A **SIGNIFICANT DEFICIENCY** in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance, described in the accompanying Schedule of Findings and Questioned Costs, labeled with the following numbers, to be **significant deficiencies**.

Finding Numbers: 2022-

012	013	014	015	016	017	018	026
027	028	029	030	052	057	059	060
064	066	089	090	097	100	101	102
104	105	106	107	108	109		

Our audit of each major federal program was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

A copy of the official's response to findings containing the views of the responsible officials, if provided, is in the report related to their agency, which can be found at www.apa.virginia.gov. The views of responsible officials are summarized under each respective finding in the accompanying Schedule of Findings and Questioned Costs. Government Auditing Standards requires the auditor to perform limited procedures on the official's response to the findings identified in our audit. The official's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on their responses.

Additionally, management's Corrective Action Plan, which is prepared by management at later date, will be available from the Federal Audit Clearinghouse's website and the Virginia Department of Accounts' website at www.doa.virginia.gov.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Commonwealth as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Commonwealth's basic financial statements. We issued our report thereon dated December 15, 2022, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to

the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the financial statements as a whole.

Other Matters Related to the Schedule of Expenditures of Federal Awards

In conducting the procedures discussed in the previous paragraph we obtain an understanding of the Commonwealth's internal controls over financial reporting and determine whether the form and content of the supplementary information complies with the applicable criteria, but not for the purpose of expressing an opinion on the effectiveness of the Commonwealth's internal control or compliance related to the Schedule of Expenditures of Federal Awards. As a result, we express no opinion on the effectiveness of the Commonwealth's internal control or compliance related to the Schedule of Expenditures of Federal Awards. However, we identified a deficiency in internal controls related to the Schedule of Expenditures of Federal Awards that we are required to report as a material weakness in internal control over financial reporting. This deficiency is described in the accompanying "Schedule of Findings and Questioned Costs" as finding 2022-004 titled "Properly Prepare the Schedule of Expenditures of Federal Awards."

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS
RICHMOND, VA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SECTION 1: SUMMARY OF THE AUDITOR'S RESULTS
FOR THE YEAR ENDED JUNE 30, 2022

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with generally accepted accounting principles (GAAP):	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	Yes
Significant deficiencies identified?	Yes
Noncompliance material to financial statements noted?	Yes

Federal Awards

Internal control over major federal programs:	
Material weaknesses identified?	Yes
Significant deficiencies identified?	Yes

Type of report the auditor issued on compliance for major federal programs:
Unmodified for all major federal programs except for ALN 21.023
Emergency Rental Assistance (ERA) program which was disclaimed.

Any audit findings disclosed that are required to be reported in accordance with 2 CFR § 200.516(a)?	Yes
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Dollar threshold used to distinguish between Type A and Type B programs:	\$ 44,463,492
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Commonwealth qualified as low-risk auditee?	No
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The major federal programs listed on the next page are in order by their Assistance Listing Number (ALN). The first ALN in a cluster is used to determine the cluster's placement within the list.

The Commonwealth's major federal programs are as follows:

ALN	Assistance Listing Program Title (ALPT) or Cluster Name (Common Acronym)
10.551 10.561	Supplemental Nutrition Assistance Program (SNAP) Cluster
10.553 10.555 10.556 10.559 10.582	Child Nutrition Cluster
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
10.565 10.568 10.569	Food Distribution Cluster
10.649	State Pandemic Electronic Benefit Transfer (P-EBT) Administrative Costs Grants
17.225	Unemployment Insurance
21.019	Coronavirus Relief Fund (CRF)
21.023	Emergency Rental Assistance Program
21.027	Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)
20.205 20.219 20.224 23.003	Highway Planning and Construction Cluster
64.005	Grants to States for Construction of State Home Facilities
66.458 66.482	Clean Water State Revolving Fund (CWSRF) Cluster
84.010	Title 1 Grants to Local Educational Agencies
84.027 84.173	Special Education Cluster (IDEA)
84.126	Rehabilitation Services Vocational Rehabilitation Grants to States
84.425	Educational Stabilization Fund (ESF)
93.268	Immunization Cooperative Agreements
93.489 93.575 93.596	Child Care and Development Fund (CCDF) Cluster
93.558	Temporary Assistance for Needy Families (TANF)
93.658	Foster Care Title IV-E
93.659	Adoption Assistance
93.667	Social Services Block Grant (SSBG)
93.775 93.777 93.778	Medicaid Cluster
93.959	Block Grants for Prevention and Treatment of Substance Abuse
96.001 96.006	Disability Insurance/SSI Cluster
97.036	Disaster Grants – Public Assistance (Presidentially Declared Disasters)

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

SECTION 2: FINANCIAL STATEMENT FINDINGS

FINANCIAL ACCOUNTING AND REPORTING

2022-001: Improve Governance Structure and Resources Surrounding Financial Reporting Process

Applicable to: University of Virginia

Prior Year Finding Number: 2021-008

Type of Finding: Internal Control

Severity of Deficiency: Material Weakness

The University of Virginia's (University) governance structure does not provide for a coordinated approach to financial reporting that allows for proper assessment of the accounting impact of material University of Virginia Medical Center (Medical Center) operational decisions on the University's consolidated financial statements. Additionally, the Medical Center does not have staff with appropriate expertise and knowledge of increasingly complex governmental accounting standards and best practices relevant to public universities and public hospitals to prepare and review Governmental Accounting Standards Board (GASB) compliant financial statements.

University's Consolidated Financial Statement Process

University management is responsible for designing and maintaining a system of internal controls relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement in accordance with generally accepted accounting principles (GAAP). While the University's Academic Division and Medical Center are individual divisions of the University, GASB requires reporting of these divisions in a single column in the University's consolidated financial statements. In addition, the University is a material component of the Commonwealth's Annual Comprehensive Financial Report (ACFR) and each fiscal year, the University submits consolidated financial information to the Commonwealth's Department of Accounts (Accounts) for inclusion in the Commonwealth's ACFR. The University's process for compiling the consolidated financial statements relies on the Medical Center and Academic Division's preparation of separate financial information that complies with GASB standards. Because the divisions operate and complete financial reporting activities separately, implementation of new standards and accounting for complex transactions requires significant planning and engagement from stakeholders across the University; however, the University's consolidated financial statement process does not provide a centralized mechanism for ensuring alignment on timing, deliverables, and the impact of significant operational decisions made by the separate divisions on the consolidated financial statements.

The Medical Center, as a governmental hospital and a division of the University, is a unique type of governmental entity, and as such, GASB's application of GAAP does not, in all

cases, prescribe specific accounting treatment for all types of transactions. However, the Medical Center's financial decisions, activities, and financial reporting have a direct impact on the University's consolidated financial statements and the Commonwealth's ACFR. As an example, in the prior fiscal year, the implementation of GASB Statement No. 90, Majority Equity Interests, resulted in a change in reporting of a majority-owned company, University of Virginia Imaging, LLC (UVA Imaging), as a discretely presented component unit in the Medical Center and University's consolidated financial statements. Because the Medical Center does not require UVA Imaging to obtain an audit of its financial statements, we disclaimed an opinion on the component unit opinion unit in the Medical Center's financial statements. While UVA Imaging is not material to the University's consolidated financial statements, the decision to continue to forgo obtaining an audit of UVA Imaging, nevertheless requires our Office to disclaim an opinion on discretely presented component units in the Medical Center's financial statements and results in the inclusion of unaudited activity in the University's consolidated financial statements.

Additionally, during the preparation of the University's consolidated financial statements for fiscal year 2022, Academic Division personnel, who prepare the University's consolidated financial statements, were unaware of the Medical Center's accounting plan related to the acquisition of the hospital joint operating company now known as University of Virginia Community Health (Community Health). Subsequent delays in receiving accurate information from the Medical Center related to the acquisition, and delays in the Medical Center preparing other required financial information due to additional time allocated to properly account for the acquisition, resulted in the University requesting a significant extension on submission of required information to the Accounts for use in preparing the Commonwealth's ACFR and delays in preparing the University's consolidated financial statements.

Medical Center Financial Reporting Resources and Community Health Acquisition

On July 1, 2021, the Medical Center completed its acquisition of Community Health, a hospital system with \$470 million in assets. Following the acquisition, Community Health remained a legally separate organization and as such, it received a separate financial statement audit for its fiscal year ended December 31, 2021. Because the University is the sole owner of Community Health, GASB standards require the reporting of Community Health as a governmental entity as of the date of the acquisition. The transition of Community Health from a joint operating company structure to a governmental entity resulted in Community Health's auditor providing an adverse opinion on its financial statements based on GASB standards and an unmodified opinion based on standards published by the Financial Accounting Standards Board (FASB).

Our Office does not have responsibility for auditing entities that are legally separate from the University. As a result, we typically rely on audits performed by external auditing firms to ensure legally separate organizations have presented their financial statements in accordance with accounting principles generally accepted in the United States of America and our opinion on the University's financial statements refers to the opinion of other auditors. Due to the adverse GASB opinion over Community Health, we were unable to refer to the other auditor's report in

our financial statement opinion and had to assume responsibility for gathering audit evidence related to the inclusion of Community Health in the University's consolidated financial statements. This assumption of responsibility and risk required us to significantly adjust our audit scope and procedures to obtain assurance over Community Health's financial amounts, which flow into the Medical Center's and University's financial statements. The Medical Center's lack of appropriate planning increased the risk of a modification of our audit opinion on the Medical Center financial statements, University's consolidated financial statements and Commonwealth's ACFR. Ultimately, the Medical Center procured a third-party specialist late in the audit process to assist in developing and providing our Office with sufficient, appropriate audit evidence related to Community Health's financial statement amounts to avoid such a modification of opinion. While the Medical Center made appropriate adjustments to correct the financial statements, the Medical Center's insufficient resources to properly plan and account for complex accounting transactions led to the following:

- untimely increases in audit scope and procedures;
- unexpected financial burdens to the University related to hiring third party specialists;
- significant delays in providing normal audit deliverables due to increased effort required to address accounting related to the acquisition;
- delays in audit completion; and
- increased risks related to our ability to provide an opinion on the Commonwealth's ACFR.

Financial Reporting Impact and Recommendation

The Medical Center's lack of expertise in governmental financial reporting coupled with the University's lack of formal governance structure to coordinate the accounting and financial reporting activities and decisions of the University's divisions increases the risk that material misstatements in the University's financial statements may not be prevented, or detected and corrected in a timely manner, by the University's internal controls. As a result, we consider this a material weakness in internal control.

The University should consider allocating resources to oversee and coordinate the financial reporting activities of its divisions to ensure alignment of accounting decisions and proper planning for the impact of operational decisions on the University's consolidated financial statements. Dedicating additional resources will assist financial reporting functions at the University's divisions with researching accounting issues, educating staff, coordinating accounting decisions, and preparing timely and accurate financial statements. Additionally, due to the complexity associated with governmental hospital and government departmental financial statements, the Medical Center should continue to engage additional resources to assist with preparation of its year-end financial statements to ensure adherence to the presentation

requirements prescribed by GASB and meet University reporting deadlines. Lastly, the University should require audits of significant affiliated organizations in accordance with the appropriate accounting framework to ensure availability of accurate financial information for consolidation and consider requiring audits of other affiliated organizations to limit the inclusion of unaudited information in the University's financial statements.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-002: Strengthen Controls over Financial Reporting

Applicable to: Department of Human Resource Management

Prior Year Finding Number: N/A

Type of Finding: Internal Control

Severity of Deficiency: Material Weakness

The Department of Human Resource Management (Human Resource Management) needs to strengthen controls over financial reporting information it submits to Accounts. The Office of Finance and Administration is responsible for submitting financial information in the form of attachments and supplemental items to Accounts, which Accounts uses in preparation of the Commonwealth's financial statements. For fiscal 2022 year-end financial reporting, Finance and Administration resubmitted multiple attachments to Accounts that contained the following significant errors that it did not identify during the internal review process:

- Finance and Administration double counted insurance claim expenses in their initial Workers' Compensation Fund attachment submitted to Accounts, resulting in an overstatement of \$399.2 million to the change in net position and operating income (loss).
- Finance and Administration incorrectly reversed prior year journal entries due to a lack of reference to the final prior year submission to Accounts, resulting in a net misstatement of \$20.1 million on The Local Choice Fund attachment.
- Finance and Administration incorrectly reversed prior year journal entries due to a lack of reference to the final prior year submission to Accounts, resulting in a net misstatement of \$12.4 million on the Health Insurance Fund attachment submitted to Accounts. In addition, Finance and Administration did not properly prorate fiscal year-end claims, resulting in a net misstatement of \$16.2 million.

Human Resource Management's financial activity is material to the Commonwealth's financial statements; therefore, it is essential for the agency to have strong financial reporting practices. The office experienced a significant amount of turnover over the last year in key financial reporting positions which remained vacant during a significant portion of the fiscal year. The vacancies required existing team members to assume additional responsibilities to fulfill its obligations, all of which contributed to the year-end financial reporting errors.

Management of Human Resource Management should work with Finance and Administration to promptly fill vacant positions to ensure a more stable and adequate staffing level. Management has communicated that filling vacant positions is a priority for the office, and they are currently taking steps to fill vacant positions. In addition, Finance and Administration should identify opportunities for cross-training to ensure that there are adequate measures in place to mitigate the effects of significant turnover in the future.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-003: Strengthen Controls over Financial Reporting

Applicable to: Department of Health

Prior Year Finding Number: 2021-002

Type of Finding: Internal Control

Severity of Deficiency: Material Weakness

The Office of Financial Management (OFM) needs to strengthen controls over financial reporting information submitted to Accounts and used in the preparation of the Commonwealth's financial statements. There were several instances where attachments OFM submitted to Accounts were late or contained errors requiring resubmission as follows:

- OFM reports information on accounts receivable on Attachment 21. The initial Attachment 21 was over a month late and OFM omitted a \$64 million receivable from the Virginia Department of Emergency Management. OFM corrected the information and resubmitted Attachment 21; however, two subsequent revisions were necessary to correct additional errors.
- OFM was late in submitting multiple other items related to year-end reporting. These include Attachment 6A (Leave Liability Statement) which was five days late, Attachment 15 (Federal Schedules) which was 20 days late, Attachment 27 (GASB Standard No. 33 Federal Fund Analysis – Non-reimbursement Grants) which was 40 days late, Attachment 29 (Government-wide Payables and Other Accruals) which was 11 days late, and Supplemental Item #5 (Adjusted Payables) which was 33 days late.

- OFM did not perform a timely review of monthly reconciliations between the Department of Health's (Health) internal accounting system and the Commonwealth's accounting and financial reporting system. OFM did not review one of two (50%) monthly reconciliations until two months after the applicable office completed the reconciliation.

Health's financial activity is material to the Commonwealth's financial statements, so it is essential for the agency to have strong financial reporting practices. As a best practice, Health should submit financial reporting information to Accounts by the required due dates and should communicate any expected delays as soon as they are known. OFM's Financial Reconciliation Policy states that each office must submit the monthly reconciliation between Health's internal accounting system and the Commonwealth's accounting and financial reporting system to OFM by the 25th day of the following month. As a best practice, OFM should review these reconciliations in a timely manner.

There are several factors which contributed to these financial reporting issues. OFM has experienced a significant amount of turnover in key positions and hired new staff during the audit period for positions that were historically responsible for completing and submitting attachments as well as reviewing reconciliations. Health did not have policies and procedures on these processes for the new employees hired into these key roles to use as a resource. In addition, the agency has been under stress with the COVID-19 pandemic and the agency's role in statewide health policy, and OFM did not prioritize properly training new employees.

Management should continue working with OFM to fill vacant positions to ensure a more stable and adequate staffing level in this division. It is our understanding that addressing these concerns is currently a priority for OFM, and management is actively taking steps to implement corrective action. As management addresses this issue, they should ensure they have adequate written policies and procedures over key processes in place, as well as identify opportunities for cross-training, to ensure they have adequate measures in place to mitigate the effects of significant turnover in the future. Lastly, OFM should prioritize training new employees in key positions to improve the quality of financial information reported to Accounts.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-004: Properly Prepare the Schedule of Expenditures of Federal Awards**Applicable to:** Department of Health**Prior Year Finding Number:** N/A**Type of Finding:** Internal Control and Compliance**Severity of Deficiency:** Material Weakness

The OFM did not properly report federal grant expenses in its Attachment 15 - Federal Schedules (Federal Attachment) submitted to the Accounts. OFM re-submitted the Federal Attachment to Accounts six different times to address various errors. The initial Federal Attachment omitted \$90.4 million of expenses for the Immunization Cooperative Agreements federal program and \$149.7 million of Coronavirus State and Local Fiscal Recovery pass-through funds received from the Department of Treasury. Additionally, OFM overstated the Disaster Grants – Public Assistance federal program expenses by approximately \$64.0 million because OFM recognized the use of state funding as federal expenses prior to the receipt of federal funding.

Federal regulations known as Uniform Guidance, specifically 2 CFR § 200.510(b), require the Commonwealth to prepare a Schedule of Expenditures of Federal Awards (SEFA). Furthermore, the Single Audit Act, 31 USC Chapter 75 § 7502(h), and Uniform Guidance, 2 CFR § 200.512, require the Commonwealth to submit the SEFA to the federal government. To facilitate the Commonwealth complying with these requirements, Accounts requires state entities with federal funding to complete and submit federal attachments. Accounts compiles the federal attachments and submits the required information to the federal government on behalf of the Commonwealth. Unlike financial statements, the Commonwealth prepares its SEFA using the cash basis of accounting. As a result, the Commonwealth does not report federal expenses on the SEFA until it receives and uses federal funding. To ensure the accuracy of this information, the Comptroller's annual directive requires agencies to ensure controls are in place to avoid material misstatements and/or misclassifications in the federal attachments and other financial information agencies submit to Accounts.

Incorrectly reporting federal information to Accounts may cause the Commonwealth not to comply with the Single Audit Act and Uniform Guidance, which could jeopardize future federal funding. While Accounts corrected the information based on OFM's resubmissions before it submitted the SEFA to the federal government, the misstatements and/or misclassifications required the use of additional resources to detect and correct the errors, which limited the amount of time available to Accounts to complete required tasks before the related federal deadlines.

Several different factors contributed to these errors. OFM has experienced a significant amount of turnover in key positions and hired new staff during the audit period for positions that were historically responsible for completing and submitting the Federal Attachment. Health did not have policies and procedures for preparing the Federal Attachment for the new employees hired into these key roles to use as a resource. In addition, Health has been under stress with

the COVID-19 pandemic and its role in statewide health policy, and OFM did not prioritize properly training new employees.

OFM should improve the process for preparing, reviewing, and submitting the Federal Attachment to Accounts including developing adequate policies and procedures so that newly hired employees have a resource for preparing and submitting financial information. Additionally, OFM should prioritize training new employees in key positions to improve the quality of financial information staff report to Accounts.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-005: Improve Controls over Journal Entries

Applicable to: Department of Health

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

OFM has multiple internal control weaknesses related to journal entry processing. OFM did not retain adequate supporting documentation for two of 25 (8%) journal entries reviewed. In addition, there was no evidence of supervisory approval for three of 25 (12%) journal entries. Lastly, OFM staff were unable to provide an explanation over their tracking process for certain COVID-19 pandemic expenses that staff initially paid with general funds and later moved to federal funds through journal entries.

OFM uses journal entries to record transactions that occur throughout the year as well as to correct and adjust previously recorded entries in the Commonwealth's accounting and financial reporting system. Commonwealth's Accounting Policies and Procedures (CAPP) Manual Topic 20905 states agency management is responsible for instituting internal control over the recording of financial transactions that is designed to provide reasonable assurance regarding the reliability of those records. Reliability of financial records means that management can reasonably make several assertions as to the completeness and accuracy of the financial records. Uniform Guidance, specifically 2 CFR § 200.303(a), requires that Health establish and maintain effective internal control over the federal award that provides reasonable assurance that Health is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Without adequate supporting documentation for journal entries, OFM increases the risk of recording inaccurate information in the accounting records. The lack of adequate supporting documentation could also create questions as to whether the nature of the journal entry is permissible. OFM has experienced a significant amount of turnover in key positions and hired

new staff during the audit period for positions that were historically responsible for preparing and reviewing journal entries. In addition, Health has been under stress with the COVID-19 pandemic and its role in statewide health policy and OFM did not prioritize properly training new employees. In response to staffing shortages, Health contracted with a consultant to help OFM monitor and track COVID-19 pandemic related expenses. However, OFM did not document policies and procedures related to the monitoring and tracking of these expenses and staff who oversaw this process no longer work at the agency and were not available to provide an explanation of the process.

OFM should improve internal controls over journal entries to ensure that it retains adequate supporting documentation, including evidence of supervisory approval. Additionally, OFM should ensure it documents policies and procedures over key processes, such as monitoring COVID-19 pandemic-related expenditures. Health should also prioritize training new employees in key positions on preparing and reviewing journal entries.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-006: Implement a Data/Records Retention Policy and Solution for Automated Reconciliations

Applicable to: Virginia Alcoholic Beverage Control Authority

Prior Year Finding Number: N/A

Type of Finding: Internal Control

Severity of Deficiency: Significant Deficiency

The Virginia Alcoholic Beverage Control Authority's (Authority) information system environment includes various systems which periodically interface with each other. The Authority relies on automated system reconciliations to ensure the data interface between various systems is complete and accurate. During fiscal year 2022, the Authority did not retain complete documentation for the following automated reconciliations:

- Point of Sale System to the Customer Activity Repository
- Licensing and Fees System to the Customer Activity Repository
- Customer Activity Repository to the Financial Management System

The Authority's newly implemented Customer Activity Repository only retains reconciliation reports for 90 days. As a result, we were unable to review reconciliation reports for the first three quarters of fiscal year 2022. The CAPP Manual Section 20900 – Reconciliation Procedures, prescribes the level of detail at which agencies must reconcile records, accounts, and

logs depending on the nature of the transactions. If recorded in multiple systems, transactions should be traceable from one system to another, any variance between accounting data should be traceable to specific transactions, and agencies should explain and justify all variances. Additionally, agencies should maintain documentation that enables accountants to follow an audit trail through the accounting process from each transaction to appropriate reports and other output. Although the Authority is exempt from CAPP Manual requirements, we feel these requirements are an appropriate basis for industry best practices.

By not retaining documentation and support for automated reconciliations, the Authority may have difficulty investigating discrepancies between systems, and may be unable to show that two systems reconciled as of a specific date. The Authority should implement a process to ensure the various systems retain all automated reconciliation reports. Additionally, the Authority should consider implementing a control to log when employees review the automated reconciliation reports in accordance with Authority's policies and procedures.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-007: Retain Inventory Documentation

Applicable to: Virginia Alcoholic Beverage Control Authority

Prior Year Finding Number: N/A

Type of Finding: Internal Control

Severity of Deficiency: Significant Deficiency

The Authority conducts inventory counts at all retail stores and makes necessary adjustments in the inventory system to ensure the quantities in the system are complete and accurate. During fiscal year 2022, the Authority did not retain records of the actual counts for the retail store inventories. Due to system limitations, the Authority only retains the electronic data generated from the counts for 60 days. As a result of not retaining the inventory count data, we were unable to review support for the manual adjustments in the inventory system resulting from the inventory counts.

CAPP Manual Section 21000 – Records Retention/Disposition, requires agencies to preserve and maintain records such that they are accessible throughout their lifecycle. Although the Authority is exempt from CAPP Manual requirements, we feel these requirements are an appropriate basis for industry best practices. The Authority should retain documentation and support for all inventory adjustments, including the electronic records of each inventory count. This will help establish an audit trail and reduce the risk of errors in the manual adjustment process. The documentation for each inventory adjustment should include the quantity counted, the employee who conducted the count, and management review. Without inventory count documentation, the Authority may have difficulty investigating discrepancies and ensuring that

complete inventories occur. The Authority should establish a new data retention process for inventory counts and update the inventory policy to address the retention of inventory documentation.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-008: Continue to Improve Controls over the Calculation of Contractual Commitments

Applicable to: Department of Behavioral Health and Developmental Services

Prior Year Finding Number: 2021-010

Type of Finding: Internal Control

Severity of Deficiency: Significant Deficiency

The Department of Behavioral Health and Developmental Services (DBHDS) should continue to improve controls over the calculation of contractual commitments that they report to Accounts for inclusion in the Commonwealth's financial statements. Since our prior review, DBHDS improved its processes for calculating contractual commitments to include the creation of policies and procedures. However, the following weaknesses remain.

DBHDS's estimation process does not consider if there are certain non-construction contracts that would not be applicable to an estimation process based on their nature. Further, DBHDS did not compile non-construction contract data timely following fiscal year end as required by its policies and procedures, therefore, data DBHDS used to estimate the non-construction commitment amount did not accurately represent the contract values as of fiscal year end. These weaknesses resulted in DBHDS understating non-construction commitments by \$1.9 million. DBHDS also overstated its construction commitment by \$4.9 million by including contracts that were complete or cancelled prior to fiscal year end.

Turnover within the Procurement and Architectural and Engineering offices contributed to the identified weaknesses. In addition to the turnover, improper maintenance of DBHDS's capital project management system due to competing priorities contributed to the on-going deficiencies. While these weaknesses did not have a material impact for fiscal year 2022, if left unaddressed, there is an increased risk that DBHDS will report inaccurate commitment amounts that could be misleading to users of the Commonwealth's financial statements. Accounts' Comptroller's Directive No. 1-22 establishes compliance guidelines and addresses financial reporting requirements for state agencies to provide information to Accounts for the preparation of the Commonwealth's financial statements as required by the Code of Virginia. Accounts requires state agencies to submit information as prescribed in the Comptroller's Directives, and individuals preparing and reviewing the submissions must certify the accuracy of the information provided to Accounts.

DBHDS should continue to improve its process for calculating commitments and ensure that all divisions follow the internal policies and procedures over calculating commitments. DBHDS should also ensure there are proper controls in place over estimations and manual processes. Further, DBHDS should ensure there is proper oversight of all divisions to ensure accurate and timely reporting of commitments.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-009: Improve Payroll Accounting and Financial Reporting Processes

Applicable to: University of Virginia-Academic Division

Prior Year Finding Number: N/A

Type of Finding: Internal Control

Severity of Deficiency: Significant Deficiency

The Academic Division is not properly accounting for payroll liabilities, including taxes and retirement contributions. The University of Virginia (University) Finance department (UVA Finance) booked a \$55 million reclassification entry moving debit balances in payroll liabilities representing historical overpayments to prepaid assets. UVA Finance was aware of the error and began an internal investigation. During our review of the entry, we noted the following:

- UVA Finance did not properly map approximately 40 payroll liability accounts to the correct line item within the University's financial statements.
- The Academic Division's Payroll department (Payroll) did not properly code approximately \$17 million to the correct projects related to retirement benefits, resulting in a financial reporting classification error between the deposits held in custody line item and the accounts payable line item.

UVA Finance's investigation determined that Payroll did not book necessary expense and liability entries, totaling approximately \$29 million, related to the Medical Center's employer FICA tax deferral in fiscal year 2020 and 2021 in the University's financial system. The Medical Center did book the appropriate expense in its financial system. GASB Concept Statement 4, Element of Financial Statements states, "liabilities are present obligations to sacrifice resources that the government has little to no discretion to avoid." Most expenditures are measurable and should be recorded when the liability is incurred. The manual journal entry template and further inaccurate coding of projects into the financial system by Payroll resulted in the retirement benefits coding errors. Further, UVA Finance does not update or review the mapping of payroll liability accounts to the multiple financial reporting line items.

Compensation and benefits represent over \$2 billion of annual operating expense for the University. The University's separate accounting and financial reporting and payroll systems in place during fiscal year 2022 created a complex general ledger and trial balance accounting structure requiring numerous manual adjustments. Because of this complex structure, the University's risk of financial reporting errors increases without proper oversight and management of its payroll liabilities and related accounting. As the Academic Division transitions to a new accounting and financial reporting system in fiscal year 2023, UVA Finance should reevaluate its payroll accounting and related financial reporting processes. As part of this assessment, management should ensure proper training and oversight of manual journal entries.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

GRANTS MANAGEMENT

2022-010: Comply with Federal Requirements for Review of Tax Performance System

Applicable to: Virginia Employment Commission

Prior Year Finding Number: 2021-064

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Material Weakness

ALPT or Cluster Name and ALN: Unemployment Insurance - 17.225 (COVID-19)

Federal Award Number and Year: UI233F2200 - 2022

Name of Federal Agency: U.S. Department of Labor

Type of Compliance Requirement - Criteria: Special Tests and Provisions - 20 CFR § 602

Known Questioned Costs: \$0

The Virginia Employment Commission (Commission) did not comply with U.S. Department of Labor (Labor) Tax Performance System (TPS) review requirements. The TPS review is a quality assurance review that provides information on a state's compliance with Labor guidelines. The Commission did not follow TPS review requirements in the following areas:

- The Commission did not complete a sampling review for five of six (83%) areas requiring an annual review.
- The reviewer did not complete and/or retain the required checklist for three of 18 (17%) samples selected for review.
- The reviewer's "pass" decision was not reasonable for seven of 18 (39%) samples reviewed related to the benefit charging function.

Title 20 U.S. Code of Federal Regulations (CFR) § 602 requires states to operate a program to assess their Unemployment Insurance (UI) tax and benefit programs and includes specific procedures for the program. TPS provides a cost-effective means to assess the major internal UI tax functions and operations. The TPS review assists state administrators in improving their UI programs by providing objective information on the quality of existing revenue operations. TPS also serves to help Labor carry out its oversight, technical assistance, and policy development responsibilities. One of the primary goals of the system is to achieve continuous improvement of overall performance quality.

Not performing the required reviews increases the risk that the Commission's tax system is not properly calculating employer tax rates. System errors could lead to employers paying less than required causing an unnecessary burden on the trust fund, or paying more than required, causing unnecessary burdens on employers and the need for the Commission to calculate and issue refunds. The lack of adherence to the review requirements was due to a new employee in this area who the Quality Assurance Manager had not yet fully trained.

The Commission should ensure staff follow proper procedures for completion of the TPS report and required system reviews. Employees responsible for TPS reviews should have a comprehensive knowledge of the UI tax system, skills in planning and conducting systems reviews, and the ability to communicate effectively through presentation of findings and recommendations to line staff and management. The Quality Assurance Manager should ensure that the employee responsible for preparation of the TPS report receives the necessary training to fully understand the requirements of the annual review.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-011: Perform Responsibilities Outlined in the Agency Monitoring Plan

Applicable to: Department of Social Services

Prior Year Finding Number: 2021-070; 2020-074; 2019-090; 2018-093

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Material Weakness

ALPT or Cluster Name and ALN: Medicaid Cluster - 93.775, 93.777, 93.778 (COVID-19)

Federal Award Number and Year: 2205VA5MAP - 2022

Name of Federal Agency: U.S. Department of Health and Human Services

Type of Compliance Requirement - Criteria: Subrecipient Monitoring - 2 CFR § 200.303(a)

Known Questioned Costs: \$0

The Department of Social Services' (Social Service) Compliance Division (Compliance) continues to not adhere to its established approach to oversee the agency's subrecipient monitoring activities, as outlined in its Agency Monitoring Plan. During fiscal year 2022, Social

Services disbursed approximately \$588 million in federal funds from roughly 5,000 subawards. According to Social Services' Organizational Structure Report, Compliance is responsible for agency-wide compliance and risk mitigation that helps to ensure adherence to state and federal legal and regulatory standards, including subrecipient monitoring. During the audit, we noted the following deviations from the Agency Monitoring Plan:

- Compliance has not finalized the Agency Monitoring Plan and, as a result, has not communicated it to Subrecipient Monitoring Coordinators within each division of Social Services. Because of the lack of communication, there were deviations from the Agency Monitoring Plan at the division level. For example, the Agency Monitoring Plan requires each division to monitor subrecipients once every three years. However, the Local Review Team and Child Care Subsidy Program Monitoring Plans did not consider this requirement because the Subrecipient Monitoring Coordinators were unaware of this requirement. We communicated this matter to Social Services through the audit finding titled "Finalize the Agency Monitoring Plan and Communicate Responsibilities to Subrecipient Monitoring Coordinators," which we have included as a separate audit finding in this report.
- Compliance continues to not review division monitoring plans to ensure the divisions implemented a risk-based approach for monitoring subrecipients. The Agency Monitoring Plan states that Compliance will use a monitoring plan checklist to evaluate and determine if all the required elements for subrecipient monitoring are present in each division's plan. As a result of the lack of review, the Division of Benefit Programs' (Benefit Programs) monitoring plan continues to not meet all the requirements outlined in the Agency Monitoring Plan because it does not include a risk-based approach for subrecipient monitoring and does not consider all subrecipients who receive funding from the Temporary Assistance for Needy Families (TANF) federal grant program. We communicated these matters to Social Services through the audit findings titled "Verify that Monitoring Plan Includes All Subrecipient Programmatic Activities" and "Evaluate Subrecipients' Risk of Noncompliance in Accordance with Federal Regulations," which we have included as separate audit findings in this report.
- Compliance continues to not conduct an analysis of subrecipient monitoring review efforts performed by the divisions. As a result, Compliance has not produced quarterly reports of variances and noncompliance to brief Social Services' Executive Team on the agency's subrecipient monitoring activities. Because of the lack of analysis, Compliance was unaware of deviations from the Agency Monitoring Plan occurring at the divisions. For example, Benefit Programs only completed 25 of the 67 (37%) scheduled reviews for the Low-Income Home Energy Assistance Program (LIHEAP) federal grant program. Additionally, Benefit Programs did not upload its monitoring review records to Social Services' data repository timely for management review. As a result, Compliance was unaware that Regional Consultants were deviating from Benefit Programs' monitoring plan. We communicated this matter to

Social Services through the audit finding titled “Confirm Monitoring Activities are Conducted in Accordance with the Monitoring Plan,” which we have included as a separate audit finding in this report.

Without performing the responsibilities in the Agency Monitoring Plan, Compliance cannot provide Social Services’ Executive Team with reasonable assurance that the agency complied with the pass-through entity federal requirements at 2 CFR § 200.332. Title 2 CFR § 200.303(a) requires pass through entities to establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. Compliance planned to procure a centralized system to strengthen its monitoring activities but has been unsuccessful in its efforts and has not identified alternative approaches for carrying out the responsibilities in the Agency Monitoring Plan and discussed them with Social Services’ Executive Team. Because of the scope of this matter, we consider it to be a material weakness in internal control.

Social Services’ Executive Team shapes strategies, develops objectives, and collectively resolves issues that are critical to the overall agency performance. Social Services’ Executive Team and Compliance should work collaboratively to determine the best approach for carrying out the responsibilities in the Agency Monitoring Plan. Additionally, Social Services’ Executive Team and Compliance should hold quarterly meetings to discuss the Agency Monitoring Plan and its activities.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-012: Finalize the Agency Monitoring Plan and Communicate Responsibilities to Subrecipient Monitoring Coordinators

Applicable to: Department of Social Services

Prior Year Finding Number: 2021-069; 2020-076

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

ALPT or Cluster Name and ALN: Medicaid Cluster - 93.775, 93.777, 93.778 (COVID-19)

Federal Award Number and Year: 2205VA5MAP - 2022

Name of Federal Agency: U.S. Department of Health and Human Services

Type of Compliance Requirement - Criteria: Subrecipient Monitoring - 2 CFR § 200.332(d)

Known Questioned Costs: \$0

Compliance has not finalized its Agency Monitoring Plan and communicated responsibilities to Subrecipient Monitoring Coordinators, as recommended during the fiscal year 2020 audit. The oversight of Social Services’ subrecipient monitoring processes transitioned from

the Division of Community and Volunteer Services (Community and Volunteer Services) to Compliance in fiscal year 2019. Community and Volunteer Services created the Agency Monitoring Plan, and it is now the responsibility of Compliance. However, Compliance has not updated the Agency Monitoring Plan to properly reflect agency operations over subrecipient monitoring. In effect, Compliance continues to not communicate the Agency Monitoring Plan to Subrecipient Monitoring Coordinators within each division of Social Services. During fiscal year 2022, Social Services disbursed approximately \$588 million in federal funds from roughly 5,000 subawards.

Title 2 CFR § 200.332(d) requires pass-through entities to monitor the activities of subrecipients as necessary to ensure use of the subaward for authorized purposes, in compliance with federal statutes, regulations, and the terms and conditions of the subaward. Without clearly defining responsibilities and communicating federal requirements, Compliance cannot provide assurance that Social Services adequately monitors all its subrecipients to ensure they are achieving program objectives or complying with federal requirements. Compliance was unable to finalize the monitoring plan and communicate responsibilities to monitoring coordinators because it did not dedicate the resources necessary to implement corrective action.

Compliance should allocate resources to finalize the Agency Monitoring Plan to properly address subrecipient monitoring responsibilities. Additionally, Compliance should communicate the Agency Monitoring Plan to Subrecipient Monitoring Coordinators within each division of Social Services.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-013: Review Non-Locality Subrecipient Single Audit Reports

Applicable to: Department of Social Services

Prior Year Finding Number: 2021-072; 2020-075; 2019-091; 2018-092

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

ALPT or Cluster Name and ALN: Temporary Assistance for Needy Families (TANF) - 93.558
(COVID-19)

Federal Award Number and Year: 2201VATANF - 2022

Name of Federal Agency: U.S. Department of Health and Human Services

Type of Compliance Requirement - Criteria: Subrecipient Monitoring - 2 CFR § 200.332(d)(3)(f)

Known Questioned Costs: \$0

Compliance continues to not review non-locality subrecipient Single Audit reports as established within its Agency Monitoring Plan. Non-locality subrecipients are subrecipients, who are not local governments, and are mainly comprised of non-profit organizations. During fiscal

year 2022, Social Services disbursed approximately \$80 million in federal funds to roughly 200 non-locality subrecipients. While reviewing the audit reports for the 27 non-locality subrecipients that received more than \$750,000 in federal funds from Social Services, we noted the following:

- Five non-locality subrecipients (19%) did not have a current Single Audit report available in the Federal Audit Clearinghouse (Clearinghouse). Fiscal year 2022 federal disbursements to these non-locality subrecipients totaled approximately \$6.5 million.
- Two non-locality subrecipients (7%) had audit findings that affected one or more of Social Services' federal grant programs. As a result of the lack of review over non-locality subrecipient Single Audit reports, Social Services did not issue management decision letters within six months of acceptance of the audit reports by the Clearinghouse to collaboratively resolve audit findings related to Social Services' federal programs.

According to 2 CFR § 200.332(f), all pass-through entities must verify their subrecipients are audited if it is expected that subrecipient's federal awards expended during the respective fiscal year equaled or exceeded \$750,000. Additionally, 2 CFR § 200.332(d)(3) requires pass-through entities to issue management decisions for applicable audit findings within six months of acceptance of the audit report by the Clearinghouse.

Without verifying whether non-locality subrecipients received a Single Audit report, Compliance is unable to provide assurance that Social Services met the audit requirements set forth in 2 CFR § 200.332(d)(3) and (f). Additionally, Compliance cannot provide Social Services' Executive Team with assurance that its subrecipient monitoring efforts are adequate without reviewing non-locality Single Audit reports.

Compliance did not review non-locality subrecipient Single Audit reports because it did not dedicate the resources necessary to implement corrective action. In its corrective action plan, Compliance planned to procure a centralized system to support its subrecipient monitoring efforts. However, Compliance was unable to procure a centralized system to support its subrecipient monitoring efforts during the fiscal year and it did not implement an alternative solution to comply with the requirements in 2 CFR § 200.332(d)(3) and (f). Compliance should determine what alternative solutions are available, if it is unable to procure a centralized system, and start reviewing non-locality Single Audit reports to comply with the federal regulations in 2 CFR § 200.332(d)(3) and (f).

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-014: Confirm Monitoring Activities are Conducted in Accordance with the Monitoring Plan

Applicable to: Department of Social Services

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

ALPT or Cluster Name and ALN: Medicaid Cluster - 93.775, 93.777, 93.778; SNAP Cluster - 10.551, 10.561; Temporary Assistance for Needy Families (TANF) - 93.558 (COVID-19)

Federal Award Number and Year: 2205VA5MAP; 221VA407S2514; 2201VATANF - 2022

Name of Federal Agency: U.S. Department of Agriculture; U.S. Department of Health and Human Services

Type of Compliance Requirement - Criteria: Subrecipient Monitoring - 2 CFR § 200.332(d)

Known Questioned Costs: \$0

Benefit Programs does not oversee subrecipient monitoring activities to ensure monitoring activities are conducted in accordance with its monitoring plan. During the fiscal year, Benefit Programs disbursed approximately \$312 million in subaward payments from the Supplemental Nutrition Assistance Program (SNAP) and Medicaid Clusters and the LIHEAP and TANF federal grant programs. During the audit, we noted the following deviations from Benefit Program's monitoring plan:

- Benefit Programs created a monitoring plan to comply with Social Services' Agency Monitoring Plan. Regional consultants, who perform subrecipient monitoring activities, created their own subrecipient monitoring schedules that were not consistent with Benefit Program's monitoring schedule.
- Benefit Programs did not confirm that fiscal year 2022 monitoring review records uploaded to its data repository were complete. Some of the missing records included the agency notification letter, case selection sample, and subrecipient monitoring checklist.
- At the beginning of audit fieldwork, the data repository did not contain all subrecipient monitoring reviews performed during the fiscal year. The Subrecipient Monitoring Coordinator subsequently obtained and uploaded the remaining subrecipient monitoring reviews to Benefit Programs' data repository. The data repository only included the following subrecipient monitoring reviews at the time of the audit:
 - 12 of 25 (48%) reviews performed for the LIHEAP federal grant program;
 - 22 of 73 (30%) reviews performed for the SNAP Cluster;

- 13 of 62 (21%) reviews performed for the Medicaid Cluster; and
- nine of 62 (15%) reviews performed for the TANF federal grant program.

Benefit Programs only completed 25 of the 67 (37%) scheduled reviews for the LIHEAP federal grant program.

Benefit Programs did not identify these issues because its monitoring plan did not clearly delineate who was responsible for overseeing subrecipient monitoring activities. As a result, no one in Benefit Programs was overseeing subrecipient monitoring activities. Title 2 CFR § 200.332(d) requires the pass-through entity to monitor the activities of the subrecipient as necessary to ensure that the pass-through entity uses the subaward for authorized purposes in compliance with federal statutes, regulations, and the terms and conditions of the subaward. Without confirming that program consultants conduct monitoring activities in accordance with the monitoring plan, Benefit Programs cannot provide assurance that it complied with 2 CFR § 200.332(d).

In March 2022, Benefit Programs created a Subrecipient Monitoring Coordinator position to oversee its monitoring activities. The Subrecipient Monitoring Coordinator is working with Benefit Program's Associate Director for Operations and Support to confirm that Benefit Programs' monitoring plan meets federal requirements. Benefit Programs should continue its efforts to confirm that it conducts monitoring activities in accordance with its monitoring plan.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-015: Verify that Monitoring Plan Includes All Subrecipient Programmatic Activities

Applicable to: Department of Social Services

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

ALPT or Cluster Name and ALN: Temporary Assistance for Needy Families (TANF) - 93.558 (COVID-19)

Federal Award Number and Year: 2201VATANF - 2022

Name of Federal Agency: U.S. Department of Health and Human Services

Type of Compliance Requirement - Criteria: Subrecipient Monitoring - 2 CFR § 200.332(b)(d)

Known Questioned Costs: \$0

Benefit Programs' monitoring plan does not include all subrecipient programmatic activities for the TANF federal grant program. Benefit Programs' primary programmatic activity for the TANF federal grant program is eligibility determination functions performed by local

agencies. However, Benefit Programs also awards various competitive grants to local governments and non-profit organizations to help TANF recipients become self-sufficient. Benefit Programs did not include these programmatic activities in its monitoring plan. During the fiscal year, Benefit Programs disbursed approximately \$47 million in TANF competitive grants to roughly 160 organizations.

Title 2 CFR § 200.332(b) requires all pass-through entities to evaluate each subrecipient's risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring. Additionally, 2 CFR § 200.332(d) requires the pass-through entity to monitor the activities of the subrecipient as necessary to ensure that the pass-through entity uses the subaward for authorized purposes, in compliance with federal statutes, regulations, and the terms and conditions of the subaward; and achieves subaward performance goals.

When Benefit Programs developed its monitoring plan, it only focused on eligibility functions performed by local agencies but did not consider other programmatic activities for the TANF federal grant program. Without including the other programmatic activities in the monitoring plan, Benefit Programs cannot provide assurance that subrecipients used TANF federal grant funds for authorized purposes in compliance with federal statutes, regulations, and the terms and conditions of the subaward.

Benefit Programs should update its monitoring plan to include all subrecipient programmatic activities for the TANF federal grant program and ensure each subrecipient is subject to the appropriate risk assessment procedures. Additionally, Benefit Programs should review its awards data for the federal grant programs under its purview to determine if it should include any other subrecipient programmatic activities in its monitoring plan. Benefit Programs' monitoring coordinators should then review the division's monitoring efforts to ensure program consultants conduct them in accordance with the risk assessment.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-016: Evaluate Subrecipients' Risk of Noncompliance in Accordance with Federal Regulations

Applicable to: Department of Social Services

Prior Year Finding Number: 2021-071

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

ALPT or Cluster Name and ALN: Medicaid Cluster - 93.775, 93.777, 93.778; SNAP Cluster - 10.551, 10.561; Temporary Assistance for Needy Families (TANF) - 93.558 (COVID-19)

Federal Award Number and Year: 2205VA5MAP; 221VA407S2514; 2201VATANF - 2022

Name of Federal Agency: U.S. Department of Agriculture; U.S. Department of Health and Human Services

Type of Compliance Requirement - Criteria: Subrecipient Monitoring - 2 CFR § 200.332(b)

Known Questioned Costs: \$0

Benefit Programs continues to not evaluate subrecipients' risk of noncompliance with federal regulations related to the administration of the SNAP and Medicaid Clusters and the TANF and LIHEAP federal grant programs. Benefit Programs develops its subrecipient monitoring approach using the size of the subrecipient; however, it does not perform any further risk assessment procedures to determine the monitoring approach. Social Services disbursed approximately \$312 million to subrecipients from these federal programs during the fiscal year.

Title 2 CFR § 200.332(b) requires pass-through entities to evaluate each subrecipient's risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring. Further, 2 CFR § 200.332(b) suggests that pass-through entities should consider the results of previous audits, subrecipient's prior experience with the same or similar subawards, and whether the subrecipient has new personnel or new or substantially changed systems.

Benefit Programs developed a corrective action plan to perform risk assessment procedures to comply with 2 CFR § 200.332(b); however, Benefit Programs was unable to implement corrective action due to staff turnover. Without performing the proper risk assessment procedures, Benefit Programs cannot demonstrate that it monitored the activities of the subrecipient as necessary to ensure that the pass-through entity used the subaward for authorized purposes, in compliance with federal statutes, regulations, and the terms and conditions of the subaward.

Benefit Programs should continue its corrective action efforts to implement a risk assessment process for subrecipients that is consistent with federal regulations and ensure that its monitoring efforts are consistent with the results of its risk assessment.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-017: Comply with TANF Requirement to Participate in the Income Eligibility and Verification System

Applicable to: Department of Social Services

Prior Year Finding Number: 2021-068; 2020-077; 2019-088; 2018-087

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

ALPT or Cluster Name and ALN: Temporary Assistance for Needy Families (TANF) - 93.558 (COVID-19)

Federal Award Number and Year: 2201VATANF - 2022

Name of Federal Agency: U.S. Department of Health and Human Services

Type of Compliance Requirement - Criteria: Special Tests and Provisions - 45 CFR § 264.10

Known Questioned Costs: \$0

Social Services continues to work on implementing a process to comply with the Income Eligibility and Verification System (IEVS) requirement for the TANF federal grant program. In August 2020, Social Services completed and implemented the design for the new IEVS process to provide a defined process for working the IEVS matches. However, due to Internal Revenue Service (IRS) security requirements, Local Departments of Social Services (local agency) staff are unable to use IEVS.

Title 45 CFR § 264.10 requires states to meet the requirements of IEVS and request the following information: (1) IRS unearned income; (2) State Wage Information Collections Agency (SWICA) employer quarterly reports of income and unemployment insurance benefit payments; (3) IRS earned income maintained by the Social Security Administration; and (4) immigration status information maintained by the Immigration and Naturalization Service. IEVS requires local agency employees to have background investigations, including Federal Bureau of Investigation (FBI) fingerprinting for employees who can access IEVS, as it contains federal tax information. IRS Publication 1075, Section 2.C.3 Background Investigation Minimum Requirements, states background investigations for any individual granted access to federal tax information must include, at a minimum, FBI fingerprinting, a check of where the subject has lived, worked, and/or attended school within the last five years; and validation of citizenship/residency to ensure the individual is legally eligible to work in the United States.

Virginia law does not require local agency employees to successfully pass a fingerprint background check; therefore, local agencies continue to determine eligibility for TANF participants by verifying income and other information using various state databases that do not contain data from the IRS. Social Services drafted a legislative proposal for a fingerprint background check requirement for local agency employees and presented the proposal to the

Secretary of Health and Human Resources for consideration during the 2022 General Assembly session. However, the Secretary of Health and Human Resources did not approve this proposal to move forward to the General Assembly.

By not using IEVS when verifying income for TANF participants, Social Services cannot verify that participants in the TANF program have met all eligibility requirements. As a result, per 45 CFR § 264.11, the Commonwealth could incur a two-percent reduction of the adjusted State Family Assistance Grant payable for the immediately succeeding fiscal year, unless the state demonstrates that it had reasonable cause or achieved compliance under a corrective compliance plan.

Social Services will not fully comply with the IEVS federal requirement until the Secretary of Health and Human Resources approves the legislative proposal to move forward to the General Assembly. Social Services should continue to work with the Secretary of Health and Human Resources to propose legislation to the General Assembly to require local agency employees to successfully pass a fingerprint background check. If the General Assembly passes legislation, Social Services should then implement a policy and procedure requiring background checks of local agency employees who access IEVS and ensure the local agencies processing TANF applications properly verify income using IEVS when determining eligibility for TANF.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-018: Continue Strengthening Process over Medicaid Coverage Cancellations

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

Prior Year Finding Number: 2021-067

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

ALPT or Cluster Name and ALN: Medicaid Cluster - 93.775, 93.777, 93.778 (COVID-19)

Federal Award Number and Year: 2205VA5MAP - 2022

Name of Federal Agency: U.S. Department of Health and Human Services

Type of Compliance Requirement - Criteria: Eligibility - 42 CFR § 433.400(d)

Known Questioned Costs: \$0

The Department of Medical Assistance Services (Medical Assistance Services) continues to oversee the review of individuals with an out of state address in the Medicaid claims processing module of the Medicaid management system who may no longer be eligible for Medicaid coverage. Based on data from our prior year finding, Medical Assistance Services, with assistance from Social Services, reviewed cases with an out of state address and subsequently closed approximately 6,700 cases and recouped \$40.1 million in Managed Care Organization (MCO) payments. Medical Assistance Services further reviewed additional cases related to fiscal

year 2022 and as of November 2022, Medical Assistance Services had identified an additional 8,500 cases for closure and recouped an additional \$43.4 million in MCO payments. These efforts are ongoing as research is in progress for over approximately 4,700 cases; however, Medical Assistance Services anticipates completing the review of these cases by December 2022.

Medicaid eligibility is based on several financial and non-financial requirements. Section 12VAC30-40-10 of the Virginia Administrative Code lays out the general conditions of eligibility that an individual must satisfy to enroll in the Medicaid program. One of the non-financial requirements is that the individual be a state resident. In Spring 2020, with the onset of the Public Health Emergency (PHE), the federal government modified the program requirements and based on the Families First Coronavirus Response Act § 6008(b)(3), states cannot cancel Medicaid coverage during the PHE except in the following situations – an individual’s death, an individual requests cancellation of coverage, or an individual relocates to another state. To ensure compliance with these requirements, Medical Assistance Services began reviewing coverage cancellation information monthly to ensure cancellations of coverage only occurred for allowable reasons during the PHE. Under the process, Medical Assistance Services reviewed cancellation codes in the eligibility system and reinstated coverage for those cases that did not meet certain cancellation reasons. For this process to be effective, Medical Assistance Services was relying on correct cancellation codes in the eligibility system; however, for the cases identified, the eligibility system produced a generic cancellation code causing Medical Assistance Services to reinstate the Medicaid coverage although the individual may have no longer been eligible for coverage.

Medical Assistance Services has undertaken significant efforts to address this issue. Medical Assistance Services staff, along with Social Services and other contracted staff, have performed detailed eligibility reviews of over 17,000 individual cases. In addition to these reviews, Medical Assistance Services has worked with Social Services to ensure it correctly records future coverage cancellations related to relocations to another state in the eligibility system. As of June 2022, Social Services programmed the eligibility system to return a specific cancellation code for relocating out of Virginia instead of a generic cancellation code. While this system change should reduce the number of cases that Medical Assistance Services reinstates when an individual has moved out of state, Medical Assistance Services has also implemented a new quarterly review process to identify individuals who may have relocated out of state and may no longer be eligible for Medicaid coverage. We encourage Medical Assistance Services, along with Social Services, to continue with these efforts to ensure only eligible individuals are receiving Medicaid benefits.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

CAPITAL ASSETS AND LEASES

2022-019: Improve Controls over Identifying, Tracking, Recording, and Reporting Leased Assets

Applicable to: Virginia Information Technologies Agency

Prior Year Finding Number: N/A

Type of Finding: Internal Control

Severity of Deficiency: Material Weakness

Virginia Information Technologies Agency's (VITA) management and Finance Department did not plan and prepare for the implementation of GASB Statement No. 87 to ensure proper identification and reporting of leases. GASB delayed the GASB Statement No. 87 implementation by one year, which provided state agencies additional time to prepare for this new accounting standard over leased assets. However, VITA's implementation process was still deficient in the following areas, resulting in misstatements ranging from \$539,000 to \$111.1 million for various financial statement line items, including intangible right to use capital assets, long-term liabilities, amortization, rent, and interest expense, as well as the associated footnote disclosures. We noted the following deficiencies in VITA's process:

- The Finance Department did not review contract documents or work with other departments within VITA to identify the complete population of leases. As a result, they excluded the largest contract involving lease assets, understating right to use assets and the associated long-term lease liability by \$96.7 million.
- The Finance Department did not consistently determine the lease term and asset grouping of the leases across all contracts.
- The Finance Department misinterpreted the Account's policies and procedures by using the prime rate for a group of assets within one contract instead of determining VITA's incremental borrowing rate for the assets as GASB Statement No. 87 requires.
- The Finance Department did not document and retain its reconciliation process for verifying and ensuring the completeness and accuracy of the leased asset data the vendor provided for use in valuing VITA's lease assets and liabilities.
- The Finance Department did not develop GASB Statement No. 87 implementation policies and procedures to ensure consistent application across contracts.

VITA provides this information to Accounts for its internal service funds through a financial statement template for inclusion in the ACFR. We consider the combination of issues noted to be a material weakness as the current process does not prevent, or detect and correct on a timely basis, material misstatements to the financial statements.

Management is responsible for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial information that is free from material misstatement, whether due to fraud or error. GASB Statement No. 87 prescribes the applicable accounting standards surrounding the proper accounting and financial reporting for leases. CAPP Manual Topics 31205 through 31220 state all agencies must follow guidelines as required by GASB Statement No. 87, and the Commonwealth's lease accounting system users should review the specific requirements of the statement. CAPP Manual Topic 31205 specifically states that the lessee should determine the discounted interest rate using the implicit or explicit rate in the contract or the lessee's estimated incremental borrowing rate prior to using the Commonwealth's default prime rate.

VITA's Finance Department did not have an accurate understanding of GASB Statement No. 87 and did not attend the necessary training to be able to properly plan, prepare, and implement GASB Statement No. 87. VITA's management should ensure the individuals evaluating, tracking, recording, and reporting leases obtain training and the appropriate resources to ensure they have a thorough understanding of the requirements of GASB Statement No. 87. Management should develop, implement, and update policies and procedures regularly over their leased-asset process to ensure accurate and complete reporting. In addition, they should perform an evaluation over all VITA contracts to ensure the Finance Department properly captures all leases, corrects any misstated leases, and enters all lease data in the Commonwealth's lease accounting system. Furthermore, VITA should retain records of all implemented controls such as reconciliations to mitigate the risk of vendor information being inaccurate in comparison to the contract and payments made to vendors.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-020: Improve Internal Controls over Financial Reporting of Leases under GASB Statement No. 87

Applicable to: Department of General Services

Prior Year Finding Number: N/A

Type of Finding: Internal Control

Severity of Deficiency: Material Weakness

The Department of General Services' Division of Real Estate Services (Real Estate Services) real estate management and leasing system is not fully compliant with GASB Statement No. 87, Leases. Real Estate Services did not adequately involve Department of General Services' Office of Fiscal Services (Fiscal Services) during the design and implementation stage of the real estate management and leasing system upgrade, including designing the year-end financial reports to ensure the system would properly and accurately report all necessary financial information. The real estate management and leasing system is deficient in the following areas:

- The system does not record leases by asset categories, such as land and infrastructure associated with real estate leases.
- The system does not separate out and record multiple asset components within a lease, such as a split lease containing land and building assets. As a result, Fiscal Services inappropriately reported all right-to-use intangible assets as buildings in the capital assets footnote. Real Estate Services must re-evaluate their leases for multiple components or components other than buildings in order to determine the impact within the footnote disclosure.
- The system does not have a field to record or determine lease classification, such as short-term lease, long-term lease, finance purchases, and non-exchange like transactions. The Leased Real Property Team and Fiscal Services determines the lease classification manually outside of the system.
- The data requires numerous manual manipulations outside the system to prepare the financial reporting information, which include:
 - Calculating the non-lease component of the total lease payment.
 - Applying the \$50,000 threshold to determine short-term leases.
 - Reversing and correcting previously remeasured leases when errors occur.

In addition, due to staff turnover in both Real Estate Services and Fiscal Services prior to fiscal year end, there was a lack of communication between divisions. The current directors and staff of Real Estate Services and Fiscal Services improved communication and worked together to obtain a complete understanding of the complex intricacies of GASB Statement No. 87 financial reporting requirements and finalize policies and procedures but were unsuccessful, resulting in the following errors:

- Real Estate Services inappropriately used the prime interest rate for 287 pre-existing leases instead of using their incremental borrowing rate, which they appropriately used for all new leases. The prime rate was 3.15 percent to 10.05 percent less than the correct rate for each lease depending on the lease type and location. This error resulted in an overstatement of \$111.4 million for right-to-use intangible assets and \$100.6 million for total long-term liabilities.
- Real Estate Services used the wrong effective date to calculate the remeasurement of 11 leases totaling \$11.5 million. Real Estate Services calculated the liability as if the remeasurement occurred on the lease accounting standard implementation date instead of the actual date of remeasurement, resulting in an overstatement of the leased assets.

- Real Estate Services did not properly classify five new leases as long-term, resulting in an understatement of the lease liability and assets. They classified two leases as future lease commitments due to improper lease start dates, two leases as short-term due to the non-lease component calculation improperly excluding an unreasonable amount (99%) of the payments, and one lease as nonexistent because Real Estate Services did not report the lease to Fiscal Services for financial reporting.
- Fiscal Services did not properly eliminate the system journal entries and record the revised entry for the 11 manually corrected leases to report the correct current year liability and asset activity. As a result, Fiscal Services overstated liability and asset increases by \$15.6 million and \$14.9 million and understated liability and asset reductions by \$13.6 million and \$12.3 million, respectively.
- Fiscal Services incorrectly reported lease interest expense, totaling \$24.7 million, as an operating expense instead of a non-operating expense.
- Fiscal Services improperly excluded long-term principal payments in the rent expense line item, which resulted in a \$16.6 million misstatement.
- Fiscal Services inappropriately attributed the entire beginning net position restatement for the Property Management internal service fund to the GASB Statement No. 87 implementation without calculating what the adjustment should be or considering other reasons for the restatement.

Real Estate Services and Fiscal Services made numerous material misstatements throughout the various internal service fund financial statement template line items, including intangible right to use capital assets, long-term liabilities, amortization, rent, and interest expense as well as the associated footnote disclosures resulting in a material weakness in financial reporting. Reporting incorrect amounts to Accounts in the internal service fund financial statement template could lead to inaccurate financial information reported in the ACFR.

Management is responsible for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial information that is free from material misstatement, whether due to fraud or error. GASB Statement No. 87 prescribes the applicable accounting standards surrounding the proper accounting and financial reporting for leases. CAPP Manual Topics 31205-31220 state all agencies must follow guidelines as required by GASB Statement No. 87, and users of the Commonwealth's lease accounting system should review the specific requirements of the statement. CAPP Manual Topic 31205 specifically states that the lessee should determine the discounted interest rate using the implicit or explicit rate in the contract or the lessee's estimated incremental borrowing rate prior to using the Commonwealth's default prime rate.

Real Estate Services and Fiscal Services should develop, implement, and regularly update policies and procedures over their lease process to ensure accurate and complete reporting. Real

Estate Services and Fiscal Services should collaborate to update the real estate management and leasing system fields to be compliant with GASB Statement No. 87 and to ensure the system enables reasonable and accurate reporting of lease financial information. Real Estate Services and Fiscal Services should determine how to identify lease variable costs not already included in the lease liability. Real Estate Services should re-evaluate all leases to ensure the non-lease components are reasonable and proper recording of all asset types. Real Estate Services should update the real estate management and leasing system for all calculations and determinations made outside of the system to accurately track, record, and report all leases in future years. Real Estate Services should ensure Fiscal Services has access to all of the information it needs to prepare Accounts' attachments such as the internal service fund financial statement template. Fiscal Services should maintain support for and make certain that the calculation for the fiscal year lease line items, footnotes, and disclosures are accurate prior to submitting this information to Accounts for use in the ACFR.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-021: Improve Capital Asset Inventory Controls

Applicable to: University of Virginia-Medical Center

Prior Year Finding Number: N/A

Type of Finding: Internal Control

Severity of Deficiency: Significant Deficiency

The Medical Center did not properly complete an equipment inventory to ensure data in the capital asset system is accurate and complete. Our audit included a review of the inventory process along with testing a sample of assets to verify existence and completeness. Based on our audit procedures we identified the following:

- ten out of 25 assets (40%) did not exist;
- for two out of 20 assets (10%), the Controller's Office did not tag the asset in accordance with policy; and
- for seven out of 40 assets (18%), the Controller's Office did not include tag numbers in the asset module.

The Medical Center's Capital Assets Policy and Procedures document does not contain guidance directing the processes by which the Medical Center adds equipment to or removes equipment from the capital asset module of its accounting and financial reporting system. Also, the policy document does not describe asset tagging requirements. However, the Medical Center's policy is to conform to all current accounting standards and policies including, but not

limited to, state requirements mandated by Accounts. Accounts communicates its requirements via CAPP Manual. Topic 30205 of the CAPP Manual requires agencies to tag capitalized items with a unique inventory identification number upon receipt. Topic 30505 of the CAPP Manual requires agencies to conduct a physical inventory once every two years. The Medical Center did not complete the physical inventory count due to staff turnover.

Inadequate capital asset inventory controls increase the risk of misappropriation of Medical Center property and may contribute to the inclusion of inaccurate information in the Medical Center's accounting and financial reporting system and financial statements. Medical Center management should update its policies and procedures governing capital asset inventory controls and ensure the processes described therein are sufficient to track and record capitalized assets. Medical Center management should also allocate additional resources to its Office of Asset Accounting, as needed, to ensure the office can properly discharge its duties, including the performance of a capital asset inventory review.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

INFORMATION SEYSTEM SECURITY

2022-022: Improve Information Security Program and IT Governance

Applicable to: Department of Social Services

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Material Weakness

Information System Security Control Family: Information Security Roles and Responsibilities

ALPT or Cluster Name and ALN: Medicaid Cluster - 93.775, 93.777, 93.778 (COVID-19)

Federal Award Number and Year: 2205VA5MAP - 2022

Name of Federal Agency: U.S. Department of Health and Human Services

Type of Compliance Requirement - Criteria: Other - 2 CFR § 200.303(e)

Known Questioned Costs: \$0

Social Services has an insufficient governance structure to manage and maintain its information security program in accordance with the Commonwealth's Information Security Standard, SEC 501 (Security Standard). Specifically, Social Services does not assess information security requirements for its information technology (IT) projects and prioritize information security and IT resources to ensure its information security program effectively protects sensitive Commonwealth data in accordance with the Security Standard. Social Services uses numerous IT systems to carry out its mission and provide essential services to the public.

The Security Standard, Section 2.4.2, requires the agency head to maintain an information security program that is sufficient to protect the agency's IT systems and to ensure the information security program is documented and effectively communicated. We communicated the internal control weaknesses to management in a separate document marked Freedom of Information Act (FOIAE) under § 2.2-3705.2 of the Code of Virginia due to its sensitivity and description of security controls.

The internal control weaknesses described in the communication marked FOIAE are the result of Social Services not assessing information security requirements prior to project implementation or prioritizing information security within the IT environment. Not prioritizing IT resources to properly manage its information security program can result in a data breach or unauthorized access to confidential and mission critical data, leading to data corruption, data loss, or system disruption if accessed by a malicious attacker, either internal or external. Additionally, not dedicating the necessary IT resources to information security has hindered Social Services' ability to remediate findings from management recommendations issued throughout prior audits consistently and timely and bring the information security program in compliance with the Security Standard. Because of the scope of this matter, we consider it to be a material weakness in internal control.

Social Services should evaluate the most efficient and effective method to bring its IT and security program into compliance with the Security Standard. Social Services should also evaluate its IT resource levels to ensure sufficient resources are available and dedicated to prioritizing and implementing IT governance changes and address the internal control deficiencies discussed in the communication marked FOIAE. Implementing these recommendations will help to ensure Social Services protects the confidentiality, integrity, and availability of its sensitive and mission critical data.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-023: Continue Dedicating Resources to Support Information Security Program

Applicable to: Department of Behavioral Health and Developmental Services

Prior Year Finding Number: 2021-053; 2020-057; 2019-061

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Information System Security Control Family: Information Security Roles and Responsibilities

DBHDS is making progress to allocate the necessary resources to manage its information security program and IT projects. As of September 2022, DBHDS has reduced its number of sensitive systems and applications from 183 in the prior year to 140 between the Central Office and its facilities. While DBHDS continues efforts to further reduce its sensitive system inventory,

this number of sensitive systems requires extensive IT resources to ensure compliance with the agency's enterprise security program and the Security Standard.

During the 2022 fiscal year, DBHDS filled an Information Security Analyst position and an Information Security Officer (ISO) position in the Information Security Department and 11 various positions in the Information Technology Department. However, the Information Security Department is responsible for remediating several prior year findings, in addition to its other primary business functions. DBHDS previously estimated corrective action plans based on having five employees in the Information Security Department, but due to the lack of additional funding to hire the additional three staff, DBHDS has experienced delays in its corrective actions. The lack of resources to implement corrective action has ultimately caused DBHDS to have audit findings repeat for multiple years, specifically the absence of baseline configurations repeated for the seventh year and the IT contingency management documentation repeated for the fifth year.

The Security Standard, Section 2.4.2, states that agency heads are responsible for ensuring that the agency maintains, documents, and effectively communicates a sufficient information security program to protect the agency's IT systems. Not having sufficient IT resources to manage the sensitive systems for the Central Office and facilities increases the risk that certain controls may not exist, which can result in a data breach or unauthorized access to confidential and mission-critical data. If a breach occurs and involves Health Insurance Portability and Accountability Act (HIPAA) data, the agency can incur large penalties, as much as \$1.5 million.

DBHDS should continue to reduce its sensitive system inventory and continue efforts to obtain and train additional staff in the Information Security Department. DBHDS should also allocate the additional resources to remediate the weaknesses in the information security program and maintain the program in accordance with the Security Standard. Allocating the necessary resources to improve and maintain the information security program will strengthen the controls to protect the confidentiality, integrity, and availability of sensitive and mission critical data.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-024: Improve Information Security Program and Controls**Applicable to:** Department of Medical Assistance Services**Prior Year Finding Number:** 2021-024; 2020-024**Type of Finding:** Internal Control and Compliance**Severity of Deficiency:** Material Weakness**Information System Security Control Family:** Access Control; Awareness and Training; Incident Response; Information Security Roles and Responsibilities; Personnel Security; Planning; Risk Assessment; Security Assessment and Authorization; System and Services Acquisition**ALPT or Cluster Name and ALN:** Medicaid Cluster - 93.775, 93.777, 93.778 (COVID-19)**Federal Award Number and Year:** 2205VA5MAP - 2022**Name of Federal Agency:** U.S. Department of Health and Human Services**Type of Compliance Requirement - Criteria:** Other - 2 CFR § 200.303(a)**Known Questioned Costs:** \$0

Medical Assistance Services continues to address weaknesses found during an audit of IT general controls. The audit performed by an external consultant during the period April 1, 2019, through March 31, 2020, resulted in 71 individual control weaknesses out of 100 controls tested, which the consultant grouped in ten findings. As of the end of fiscal year 2022, Medical Assistance Services resolved one of the ten findings and continues to make progress with nine remaining findings, which we communicated to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia due to it containing descriptions of security mechanisms.

Noncompliance with the required security controls increases the risk for unauthorized access to mission-critical systems and data in addition to weakening the agency's ability to respond to malicious attacks to its IT environment. Medical Assistance Services has experienced delays in addressing these findings due to staffing turnover and shortages as well as organizational changes that affected some of its processes. Medical Assistance Services updated its corrective action plan in June 2022, stating corrective actions are still ongoing for all nine findings and estimates it will complete corrective action for eight of the findings by the end of calendar year 2022 and the last finding by June 2023.

Medical Assistance Services should continue to dedicate the necessary resources to ensure timely completion of its corrective action plans and to comply with the Security Standard. These actions will help maintain the confidentiality, integrity, and availability of sensitive and mission-critical data.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-025: Improve Database Governance and Security

Applicable to: Department of Human Resource Management

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Information System Security Control Family: Access Control; Audit and Accountability;
Configuration Management; Contingency Planning; Identification and Authentication;
System and Information Integrity

Human Resource Management does not have certain security controls in place for a sensitive system's database that the Security Standard requires.

We communicated the control weaknesses to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia due to it containing descriptions of security mechanisms. The Security Standard requires the implementation of certain controls that reduce unnecessary risk to data confidentiality, integrity, and availability in systems processing or storing sensitive information. By not meeting the minimum requirements in the Security Standard and aligning the database's settings and configurations with best practices, Human Resource Management cannot ensure the confidentiality, integrity, and availability of data within the database or the information it reports.

Human Resource Management should implement the security controls discussed in the communication marked FOIAE in accordance with the Security Standard.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-026: Improve Database Security**Applicable to:** Virginia Employment Commission**Prior Year Finding Number:** N/A**Type of Finding:** Internal Control and Compliance**Severity of Deficiency:** Significant Deficiency**Information System Security Control Family:** Access Control; Audit and Accountability;
Configuration Management; Identification and Authentication; System and Information
Integrity**ALPT or Cluster Name and ALN:** Unemployment Insurance - 17.225 (COVID-19)**Federal Award Number and Year:** UI233F2200 - 2022**Name of Federal Agency:** U.S. Department of Labor**Type of Compliance Requirement - Criteria:** Other - 2 CFR § 200.303(e)**Known Questioned Costs:** \$0

The Commission does not secure the database that supports its internal benefits system in accordance with its internal policies, the Security Standard, and industry best practices. We communicated four control weaknesses to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia due to it containing descriptions of security mechanisms.

The Commission's policies, the Security Standard, and industry best practices require the Commission to implement certain controls to reduce unnecessary risk to data confidentiality, integrity, and availability in systems processing or storing sensitive information. The Commission's dedication of resources to other higher priorities and lack of certain control processes caused the weaknesses to occur.

The Commission should allocate the necessary resources to ensure database configurations, controls, and processes align with the requirements in its policies, the Security Standard, and industry best practices. Improving security of the database will help maintain the confidentiality, integrity, and availability of the Commission's sensitive data.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-027: Upgrade End-of-Life Technology**Applicable to:** Virginia Employment Commission**Prior Year Finding Number:** N/A**Type of Finding:** Internal Control and Compliance**Severity of Deficiency:** Significant Deficiency**Information System Security Control Family:** System and Information Integrity; System and Services Acquisition**ALPT or Cluster Name and ALN:** Unemployment Insurance - 17.225 (COVID-19)**Federal Award Number and Year:** UI233F2200 - 2022**Name of Federal Agency:** U.S. Department of Labor**Type of Compliance Requirement - Criteria:** Other - 2 CFR § 200.303(e)**Known Questioned Costs:** \$0

The Commission uses end-of-life technology on one of its IT systems that processes mission-essential data without an approved exception. We communicated the control weakness to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia, due to it containing descriptions of security mechanisms.

The Security Standard prohibits agencies from using software that is end-of-life and the vendor no longer supports to reduce unnecessary risk to the confidentiality, integrity, and availability of the Commission's information systems and data. If the Commission is not able to update its software to a supported version due to compatibility or other operational issues, the Security Standard requires the Agency Head to submit an exception request for approval to the Commonwealth's Chief ISO (Security Standard, Sections: SI-2-COV Flaw Remediation; SA-22 Unsupported System Components; 1.5 Exceptions to Security Requirements).

The Commission began efforts to migrate to a new environment in June 2020; however, due to VITA supplier and infrastructure issues, the Commission abandoned the project and delayed upgrading its end-of-life technology. As of June 2022, the Commission began new efforts to migrate to a different infrastructure, which will allow the Commission to upgrade its end-of-life technology.

The Commission should upgrade its systems running outdated and unsupported software. Additionally, while upgrade efforts are ongoing, the Commission should submit and receive an approved exception that includes a description of compensating controls that will reduce the software vulnerability risk. The exception request should also include the Commission's future plans to upgrade the systems running outdated and unsupported software. Upgrading systems from end-of-life software will increase the Commission's security posture and help protect the confidentiality, integrity, and availability of sensitive and mission-critical data.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-028: Properly Update and Review System Access

Applicable to: Virginia Employment Commission

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Information System Security Control Family: Access Control; Personnel Security

ALPT or Cluster Name and ALN: Unemployment Insurance - 17.225 (COVID-19)

Federal Award Number and Year: UI233F2200 - 2022

Name of Federal Agency: U.S. Department of Labor

Type of Compliance Requirement - Criteria: Other - 2 CFR § 200.303(e)

Known Questioned Costs: \$0

The Commission's system access controls are not adequate to ensure compliance with the Commission's policies and the Security Standard. The Commission did not remove terminated employee system access timely, maintain proper documentation for new users; or perform an annual review of all user access, as follows:

- The Commission did not terminate system access to the financial management system for one of four (25%) employees until 54 days after termination.
- The Commission did not terminate system access to the benefits system for eight of 25 (32%) employees until three to ten days after termination.
- The Commission did not maintain proper documentation to support the approval of new user access roles in the benefits system for six of 40 (15%) employees.
- The Commission performed an annual system access review for the new benefits system which has over 4,500 users across the benefits, tax, and appeals modules. However, the Commission only reviewed benefits user roles and, as a result, excluded over half of the system's users from the review.
- The Commission's Access Control Policies and Procedures, Section A – Account Management (AC-2), subsection 11c, states that the system owner should deactivate user accounts for terminated employees within 24 hours of notification of the employee's separation from the agency. In addition, subsection 5b states that the system owner must maintain documented access approvals. Further, the Security Standard, Section PS-4, states an organization must disable information system access

within 24 hours of employee separation and terminate any authenticators or credentials associated with the individual. Finally, the Security Standard, Section AC-6, requires agencies to perform annual reviews of privileges assigned to all users to validate the need for such privileges.

The lack of proper internal controls over system access increases the risk that terminated employees may retain unauthorized access to internal systems and sensitive information. In addition, for new or existing users the Commission could grant or maintain access that is inappropriate or unnecessary based on job responsibilities.

Factors contributing to the untimely system access terminations and new access approval deficiencies include a lack of communication between supervisors and system administrators and the decentralized nature of access controls across the Commission's systems. Supervisors, as well as system owners and contractor designees, are not always following internal policies and procedures related to notification of the need for access removals, timely removal of access, and maintenance of approval documentation. In addition, we determined that the Commission performed an access review during the fiscal year when it transitioned users of the previous benefits system to the new system; however, the Commission did not perform a review for users already active in the new system. This review did not occur as the agency had not yet implemented a replacement access management application. The Commission is currently working to establish procedures over this application.

The Commission should deactivate terminated employees' system access timely, in accordance with the Security Standard and the Commission's policies and procedures. In addition, the Commission should maintain documentation related to access approvals and modifications. Also, the Commission should perform and document a review of access for all systems' user accounts at least annually. Finally, the Commission should update its internal Access Control Policies and Procedures to reflect all access control requirements and processes.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-029: Improve Web Application Security**Applicable to:** Department of Social Services**Prior Year Finding Number:** 2021-025; 2020-026; 2019-037**Type of Finding:** Internal Control and Compliance**Severity of Deficiency:** Significant Deficiency**Information System Security Control Family:** Audit and Accountability; Configuration Management; Risk Assessment; System and Information Integrity**ALPT or Cluster Name and ALN:** Medicaid Cluster - 93.775, 93.777, 93.778 (COVID-19)**Federal Award Number and Year:** 2205VA5MAP - 2022**Name of Federal Agency:** U.S. Department of Health and Human Services**Type of Compliance Requirement - Criteria:** Other - 2 CFR § 200.303(e)**Known Questioned Costs:** \$0

Social Services continues to not configure a sensitive web application in accordance with the Security Standard. Since the prior audit, Social Services has not remediated any of the previously identified weaknesses. We communicated the weaknesses to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia due to it containing descriptions of security mechanisms.

The Security Standard requires implementing certain internal controls that reduce unnecessary risk to the confidentiality, integrity, and availability of Social Services' information systems and data. Social Services cannot ensure adequate protection of its sensitive and mission-critical data without configuring its sensitive web application in accordance with the Security Standard. Lacking or insufficient procedures and processes to manage the web application contributed to the five weaknesses outlined in the separate FOIAE document. Social Services prioritization of other projects also contributed to the weaknesses persisting.

Social Services should dedicate the necessary resources to remediate the weaknesses discussed in the communication marked FOIAE in accordance with the requirements in the Security Standard. Implementing required controls will help to ensure Social Services secures the web application to protect its sensitive and mission-critical data.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-030: Continue Improving IT Risk Management Program**Applicable to:** Department of Social Services**Prior Year Finding Number:** 2021-026; 2020-027; 2019-063; 2018-025**Type of Finding:** Internal Control and Compliance**Severity of Deficiency:** Significant Deficiency**Information System Security Control Family:** Contingency Planning; Planning; Risk Assessment**ALPT or Cluster Name and ALN:** Medicaid Cluster - 93.775, 93.777, 93.778 (COVID-19)**Federal Award Number and Year:** 2205VA5MAP - 2022**Name of Federal Agency:** U.S. Department of Health and Human Services**Type of Compliance Requirement - Criteria:** Other - 2 CFR § 200.303(e)**Known Questioned Costs:** \$0

Social Services continues to not have a formal and effective IT risk management program that aligns with the requirements in the Security Standard. Since we first issued this finding during the fiscal year 2018 audit, Social Services remediated some risk management and contingency planning issues. However, Social Services continues to not:

- accurately verify and validate data and system sensitivity ratings;
- create risk assessments for 50 percent of its sensitive systems;
- create system security plans for 52 percent of its sensitive systems;
- perform annual reviews for 99 percent of its existing risk assessment documentation;
- perform annual reviews for 74 percent of its existing system security plan documentation; and
- implement corrective actions identified in risk assessments.

We communicated the details of these weaknesses to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia due to it containing descriptions of security mechanisms. The Security Standard requires agencies to implement certain controls that reduce unnecessary risk to the confidentiality, integrity, and availability of Social Services' information systems and data.

Due to the magnitude of the project, Social Services has not yet remediated all the weaknesses. Additionally, the requirements documented in the policy and the process documented in the procedure do not align, which contributed to Social Services not consistently completing risk management documentation due to conflicting roles and responsibilities. Without implementing a formal and effective IT risk management program, Social Services cannot assure itself that it is reducing unnecessary risk to the confidentiality, integrity, and availability to its information systems and data.

Social Services should prioritize and dedicate the necessary resources to remediate the weaknesses discussed in the communication marked FOIAE in accordance with the requirements in the Security Standard. Completing its corrective action plan will help to ensure the confidentiality, integrity, and availability of the agency's sensitive systems and mission-essential functions.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-031: Continue Improving Database Security

Applicable to: Virginia Alcoholic Beverage Control Authority

Prior Year Finding Number: 2021-028; 2020-030; 2019-043

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Information System Security Control Family: Access Control; Configuration Management; Identification and Authentication

The Authority continues to improve security for the database that supports its human resource system in accordance with the National Institute of Standards and Technology Standard, 800-53 (NIST Standard), and industry best practices. While the Authority has made limited progress since the prior year, five weaknesses remain.

We communicated the control weaknesses to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia due to it containing descriptions of security mechanisms. The NIST Standard and industry best practices require the implementation of certain controls to reduce unnecessary risk to data confidentiality, integrity, and availability in systems processing or storing sensitive information. The weaknesses continue to exist due to limited staffing as well as the absence of some documented processes and consistent implementation of those processes.

The Authority should dedicate the necessary resources to ensure database configurations, controls, and processes align with the requirements in its policies, the NIST Standard, and industry best practices. This will help maintain the confidentiality, integrity, and availability of mission-critical data.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-032: Continue Improving Security Awareness and Training Program**Applicable to:** Virginia Alcoholic Beverage Control Authority**Prior Year Finding Number:** 2021-051; 2020-058; 2019-056**Type of Finding:** Internal Control and Compliance**Severity of Deficiency:** Significant Deficiency**Information System Security Control Family:** Awareness and Training; Planning

The Authority continues to improve its information security awareness and training program to ensure all users complete training related to the Authority's policies for accessing its information systems and controls that protect the confidentiality, integrity, and availability of sensitive data.

Since the prior year audit, the Authority partially resolved one of the two weaknesses by revising its policies and procedures to define target completion rates for its Central Office, Enforcement and Retail employees based on organizational risk and user group. Defining the completion goals for the two employee groups with access to information systems allows the Authority to monitor training completion while also taking into consideration certain circumstances like staff turnover within the retail stores. Target completion rates also allow the Authority to determine whether management should take further enforcement measures for users to complete security awareness training to reduce risk to the Authority's sensitive information. However, the Authority continues to not define which training modules it requires each employee group to complete, or address whether its Warehouse employees, who do not have access to information systems, must receive training as it relates to their roles and responsibilities on a time-specific basis.

The Authority's Security Awareness and Training Policy, which aligns with the NIST Standard, requires all users to complete security awareness training within 30 days of receiving access to the Authority's resources. Additionally, the policy requires users to annually attend security awareness refresher training and sign an acknowledgement stating they have read and understand the Authority's acceptable use policy. Furthermore, the Authority's Security Awareness and Training Policy requires the Authority to provide its staff sufficient training and supporting reference materials to allow them to protect the Authority's data and assets.

By not clearly defining its requirements for training assignments to specific employee groups, the Authority cannot ensure that each employee group is receiving the required training curriculum on a consistent basis. Also, without a consistent process to monitor and enforce users to complete security awareness and role-based training within the required timeframe, the Authority increases the risk that users will be more susceptible to malicious attempts to compromise physical access to sensitive data, such as ransomware, phishing, and social engineering. The Authority's ISO left in December 2021, and the position remained vacant for six months until the Authority hired a new ISO in June 2022, which contributed to the delay of the Authority revising its policies and procedures and training curriculum.

The Authority should continue revising its policies and procedures to clearly document its requirements and process to assign training to specific employee groups. Additionally, the Authority should continue monitoring the employees' completion of training to determine whether it has met its target completion rates. If the Authority does not meet its target completion rates, the Authority should implement other enforcement measures for employees to complete training and reduce the risk to the Authority's sensitive information. The Authority should also continue improving its training curriculum for its Warehouse employees and implement a process for consistently administering this training. Improving and implementing the security awareness and training program will help protect the Authority from malicious attempts to compromise the confidentiality, integrity, and availability of sensitive data and assets. The Authority assigned the revised training to its Central Office and Retail employees at the end of June 2022 with a required completion date of December 2022. We will review the implementation of the revised training and target rates during our next audit.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-033: Improve Access Controls to the Commonwealth's Purchasing System

Applicable to: Department of Transportation

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Information System Security Control Family: Access Control; Personnel Security

The Department of Transportation's (Transportation) Security Officer for the Commonwealth's purchasing system (purchasing system) did not properly set-up user accounts or deactivate access in a timely manner for the purchasing system. The Security Officer granted roles within the Commonwealth's purchasing system for two individuals that they did not need for their job responsibilities, which violates the principle of least privilege. Additionally, for five out of 13 employees that left their position within Transportation and had access to the Commonwealth's purchasing system during fiscal year 2022, the Security Officer deactivated their access on average 48 days after they no longer needed access.

The Security Standard, Section AC-6 Least Privilege, requires organizations to employ the principle of least privilege, allowing only authorized access for users which are necessary to accomplish assigned tasks in accordance with organizational missions and business functions. Additionally, Section PS-4 Personnel Termination requires that an organization disable an individual's information system access within 24-hours of employment termination. To implement this requirement, Section 2.8 of the Commonwealth's purchasing system security standard states that an agency shall deactivate access to the Commonwealth's purchasing system when the requirement for access no longer exists in accordance with the organization's internal

system access procedures. Transportation's Information Technology Cybersecurity Standards Manual states that a user's supervisor must immediately disable all accounts for users that leave the agency, transfer positions, or are suspended for disciplinary purposes. Inadequate controlling of access to the Commonwealth's purchasing system increases the risk of improper or unauthorized activity within the system that will compromise the integrity of the information it stores, processes, and reports.

According to management, the Security Officer mistakenly granted unnecessary roles to two users during set-up. Additionally, management informed us that the Security Officer did not deactivate access timely for the terminated employees because they overlooked emails with separation notices for terminated employees. Management should ensure the Security Officer properly grants user access only as authorized and reviews information in a timely manner to appropriately manage and remove user access in accordance with the Security Standard.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-034: Improve Internal Controls Surrounding Granting and Removing Access for Equipment Systems

Applicable to: Department of Transportation

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Information System Security Control Family: Access Control; Personnel Security

Transportation's system administrator does not ensure that access levels for the equipment management system agree to the system access request application and does not consistently maintain documentation of access changes. In addition, the system administrator does not timely remove system access for terminated employees. Lastly, the system administrator did not grant access to the major equipment database based on the principle of least privilege. We reviewed access to the equipment management system and major equipment database, and we noted the following deficiencies during our review:

- Five of 67 (7%) equipment management system users tested had access levels that did not agree to the system access request application. The system administrator terminated access to the equipment management system for four of the five users due to inactivity without documentation of why he terminated access.
- Five of five (100%) equipment management system terminated users tested retained access for seven to 123 days after terminating from Transportation due to delays in access removal.

- One of four (25%) major equipment database users tested had system access that their job duties did not require, which violates the principle of least privilege.

The Security Standard, Section AC-6 Least Privilege, requires organizations to employ the principle of least privilege, allowing only authorized access for users that is necessary to accomplish assigned tasks in accordance with organizational missions and business functions. Additionally, Section PS-4 Personnel Termination requires that an organization disable an individual's information system access within 24 hours of employment termination. Transportation's Information Technology Cybersecurity Standards Manual states that a user's supervisor must immediately disable all accounts for users that leave the agency, transfer positions, or which Transportation suspends for disciplinary purposes. Inadequate controlling of access to the equipment management system and the major equipment database increases the risk of unauthorized individuals having access to state systems and improper or unauthorized activity that will compromise the integrity of the information those systems store, process, and report.

The system administrator for the equipment management system, who is new to the role, was unaware of the Security Standard requirements or the need to retain proper documentation when updating system access. While the agency is completing year-end processes and reports, the system administrator locks user accounts for the major equipment database by changing access. Due to oversight, the system administrator improperly granted access when restoring it.

Transportation should retain supporting documentation for access changes and timely remove system access for terminated employees in the equipment management system to ensure compliance with the Security Standard. Transportation should also ensure that the access levels for the equipment management system agree to the system access request application. Lastly, Transportation should develop and implement a process to properly restore user access to the major equipment database after year-end close.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-035: Improve Database Security**Applicable to:** Department of Motor Vehicles**Prior Year Finding Number:** N/A**Type of Finding:** Internal Control and Compliance**Severity of Deficiency:** Significant Deficiency**Information System Security Control Family:** Audit and Accountability; Contingency Planning; Identification and Authentication; System and Information Integrity

The Department of Motor Vehicles (Motor Vehicles) does not meet some minimum-security controls and configurations to protect a database that supports sensitive and mission critical web applications in accordance with the Security Standard and industry best practices, such as the Center for Internet Security's database Benchmark (CIS Benchmark).

We communicated the weaknesses and recommendations to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia, due to it containing descriptions of security mechanisms. The Security Standard requires organizations to implement certain controls that reduce unnecessary risk to the confidentiality, integrity, and availability of information systems and data. Motor Vehicles should take the actions needed to, at least, meet the minimum-security control and configurations to address the weaknesses discussed in the communication marked FOIAE to protect the confidentiality, integrity, and availability of sensitive and mission-critical data.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-036: Improve Database Security**Applicable to:** Department of Health**Prior Year Finding Number:** N/A**Type of Finding:** Internal Control and Compliance**Severity of Deficiency:** Significant Deficiency**Information System Security Control Family:** Access Control; Configuration Management; Identification and Authentication

Health does not have certain minimum Security Standard controls in place for a sensitive system's database. We communicated the control weaknesses to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia due to it containing descriptions of security mechanisms. The Security Standard requires the implementation of certain controls that reduce unnecessary risk to data confidentiality, integrity, and availability in systems processing or storing sensitive information. By not meeting the minimum requirements in the Security Standard and aligning the database's settings and configurations with best

practices, Health cannot ensure the confidentiality, integrity, and availability of data within the database or the information it reports.

Health should implement the security controls discussed in the communication marked FOIAE in accordance with the Security Standard.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-037: Continue to Improve Database Security

Applicable to: Department of Behavioral Health and Developmental Services

Prior Year Finding Number: 2021-030

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Information System Security Control Family: Access Control; Configuration Management;
Contingency Planning

DBHDS still does not secure the database server that supports its financial system in accordance with its internal policies, the Security Standard, and industry best practices, such as the CIS Benchmark. We identified four control weaknesses and communicated them to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia due to it containing descriptions of security mechanisms.

The Security Standard requires DBHDS to implement certain security controls to safeguard systems that contain or process sensitive data. By not meeting the minimum requirements in the Security Standard and industry best practices, DBHDS cannot ensure the confidentiality, integrity, and availability of data within its system.

The lack of a documented baseline configuration caused several of the weaknesses noted in the communication marked FOIAE. Additionally, DBHDS's continued resource constraints has prevented DBHDS from ensuring the database is secure in accordance with its policies, the Security Standard, and the CIS Benchmark.

DBHDS should dedicate the necessary resources to implement the controls discussed in the communication marked FOIAE in accordance with the Security Standard and industry best practices. Implementing these controls will help maintain the confidentiality, integrity, and availability of sensitive and mission critical data.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-038: Improve Virtual Private Network Security

Applicable to: Virginia Lottery

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Information System Security Control Family: Access Control; Configuration Management;
System and Communications Protection

Virginia Lottery does not define certain controls and processes within its policies, procedures, and baseline configuration that manage its Virtual Private Network (VPN). As a result, Lottery did not implement some security controls for its VPN in accordance with the Security Standard, and industry best practices.

We identified and communicated five specific control weaknesses to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia due to its sensitivity and description of security controls.

Lottery should dedicate the necessary resources to implement the security controls for its VPN, that meet the requirements of the Security Standard and industry best practices. Implementing these controls will help maintain the confidentiality, integrity, and availability of Lottery's sensitive and mission-critical data.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-039: Improve Firewall Security**Applicable to:** Virginia Commonwealth University**Prior Year Finding Number:** N/A**Type of Finding:** Internal Control and Compliance**Severity of Deficiency:** Significant Deficiency**Information System Security Control Family:** Identification and Authentication; Risk Assessment; System and Information Integrity

Virginia Commonwealth University (University) does not properly secure the firewall that safeguards its secure internal network in accordance with the International Organization for Standardization and the International Electrotechnical Commission Standard, ISO/IEC 27002 (ISO Standard) as well as University policies and best practices.

We identified four control weaknesses and communicated them to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia, due to it containing descriptions of security mechanisms. The ISO Standard, requires organizations to implement certain controls that reduce unnecessary risk to the confidentiality, integrity, and availability of the University's information systems and data.

The University should remediate the existing firewall weaknesses and develop procedures to maintain the firewall in accordance with the requirements of University policies and the ISO Standard to help secure its network to protect its systems and data.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-040: Complete Annual Review Over User Access to University Information Systems**Applicable to:** University of Virginia-Academic Division**Prior Year Finding Number:** 2021-034**Type of Finding:** Internal Control and Compliance**Severity of Deficiency:** Significant Deficiency**Information System Security Control Family:** Access Control

The University of Virginia's (University) Academic Division did not perform an adequate annual review and re-verification of users with access to three Academic Division systems containing sensitive data. The Academic Division conducted a security role mapping exercise to assist with the transition of user access for each unit to the new accounting and financial reporting system the Academic Division is implementing in fiscal year 2023. However, the Academic Division did not review and re-verify each individual user's access as being appropriate within the existing accounting and financial reporting system. The Academic Division is in the

process of piloting the implementation of a compliance attestation tool to assist managers with annual review and re-verification of users with access to the Academic Division's student information system, accounting and financial reporting system, and payroll and human resources system (payroll and HR system). However, the Academic Division did not implement the compliance attestation tool during fiscal year 2022.

As outlined in the Academic Division's policy SEC-037: Networks, Systems, and Facilities Access & Revocation and the Issue & Return of Tangible Personal Property, "User access to all University systems of record and any system used to process, store, transfer, or access highly sensitive data must be re-verified annually." The lack of a sufficient annual access review process increases the risk of improper or unnecessary access to sensitive systems, which could result in a breach in data security. This finding resulted from the Academic Division not designating specific personnel and/or departments to perform the annual access reviews nor having adequate annual review procedures for each system.

The Academic Division should consider including designated personnel and/or departments, who are responsible for the University's student information system, accounting and financial reporting system, and payroll and human resources system for annual access reviews, within the Academic Division's policy SEC-037. The Academic Division should also develop adequate procedures for the annual review process for each information system.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-041: Complete Annual User Access Reviews

Applicable to: University of Virginia-Medical Center

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Information System Security Control Family: Access Control

The Medical Center did not perform an adequate annual review for 2,101 (15%) employees with access to systems containing sensitive data. The Medical Center's Use of Electronic Information and Systems (IT-002) policy states that "managers and supervisors shall use the Supervisor Review Application annually or as needed to review and verify the status of Users within their respective departments or areas to ensure that access to Institutional Systems continues to be appropriate to each User's role or function." The lack of a sufficient annual access review process increases the risk of improper or unnecessary access to sensitive systems, which could result in a breach in data security. The Medical Center should enforce applicable policies to ensure compliance with management's requirements for systems access reviews.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-042: Improve Controls over User Access to the Payroll and Human Resources System

Applicable to: University of Virginia

Prior Year Finding Number: 2021-033; 2020-036; 2019-021

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

The University of Virginia (University) has not implemented a resource to adequately evaluate conflicting business processes and their respective user access roles in its payroll and HR system. Without this resource, there is an increased risk that the University will assign employees roles in the payroll and HR system that create segregation of duties conflicts, resulting in a heightened reliance on detective controls to reduce the risk of fraudulent transactions and errors in financial reporting. The University is in the process of developing procedures and implementing a resource to identify potential conflicts. However, the University did not implement this resource or procedures during fiscal year 2022.

As outlined in the University's policy FIN-021: Internal Control, individuals responsible for administering University funds and resources must grant or delegate financial authority carefully, with consideration for proper segregation of duties. The University's adopted information security standard, ISO 27002, section 9.2.2 states, "the provisioning process for assigning or revoking access rights granted to user IDs should include verifying that the level of access granted is appropriate to the access policies and is consistent with other requirements such as segregation of duties."

The University should allocate personnel to develop procedures and implement the resource that details conflicting business processes and their respective roles for use in establishing and monitoring future access to the payroll and HR system.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-043: Improve Management of Access to the Retirement Benefits System**Applicable to:** Department of Behavioral Health and Developmental Services**Prior Year Finding Number:** N/A**Type of Finding:** Internal Control and Compliance**Severity of Deficiency:** Significant Deficiency**Information System Security Control Family:** Access Control

Individual DBHDS facilities are not properly managing access to the Commonwealth's retirement benefits system to ensure separation of duties and least privilege access. Seven of 28 (25%) active users across three facilities tested had access to roles that present least privilege and separation of duties issues. These instances allow an individual user to both create and approve transactions or payments.

The Security Standard, Sections AC-5 and AC-6, requires organizations to separate duties of individuals and employ the principle of least privilege as appropriate when granting access. The Virginia Retirement System (System) Employer Manual speaks to the role-based security functionality of the retirement benefits system, which allows employers to manage access to the system based on the work an employee performs. When least privilege and separation of duties issues exist, there is an increased risk that users will perform unauthorized transactions, which can compromise data integrity and result in unnecessary exposure to sensitive data. As the System actuary uses retirement benefits system data to calculate the Commonwealth's pension liability, inaccurate data due to inappropriate access could result in a misstatement in the Commonwealth's financial statements.

The primary factors that contributed to these issues were an inadequate understanding of role functionalities and a lack of management oversight. Management at the individual facilities should gain an understanding of role functionalities and ensure there is proper oversight and consideration given to separation of duties and least privilege principles when managing access to the Commonwealth's retirement benefits system. DBHDS should adhere to the Security Standard requirements and System guidance when granting access to the retirement benefits system.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-044: Continue to Implement Compliant Access Management Procedures**Applicable to:** Department of Behavioral Health and Developmental Services**Prior Year Finding Number:** 2021-036; 2020-032; 2019-014; 2018-039**Type of Finding:** Internal Control and Compliance**Severity of Deficiency:** Significant Deficiency**Information System Security Control Family:** Access Control

DBHDS continues to focus on implementing compliant access management procedures at the facility level that meet the baseline standard defined by the Security Standard. In June 2021, the Information Security Department revised its access management policies and procedures. Due to insufficient personnel and competing priorities within the Information Security Department, DBHDS has yet to confirm that facilities have implemented compliant access management procedures.

DBHDS has been working to reduce and standardize applications across the agency to aid in the implementation of compliant access management procedures. At the end of fiscal year 2022, the Information Security Department began a two-year project working directly with facilities to provide proper training on compliant access management procedures and implement processes to ensure facilities are complying with these procedures. Following the conclusion of the two-year project, the Information Security Department expects that all facilities will have implemented compliant access management procedures.

The Security Standard, Section AC-1, requires an organization to develop, document, and disseminate an access control policy that addresses purpose, scope, roles, responsibilities, management commitment, and compliance. The access control policy should include procedures to facilitate the implementation of the policy and associated access controls. The Security Standard, Section AC-2, addresses requirements over account management practices for requesting, granting, administering, and terminating accounts. Not having adequate access control policies and procedures increases the risk that individuals will have inappropriate access and can potentially process unauthorized transactions.

DBHDS should continue to reduce and standardize applications across the agency as necessary. Additionally, the Information Security Department should continue to work with facilities to set reasonable deadlines, provide proper training, and monitor actions to ensure that application access management procedures at the facility level align with the department's baseline procedures and the Security Standard.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-045: Ensure Adequate Resources are Available to Maintain Compliance with the Security Standard

Applicable to: Department of Accounts

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Information System Security Control Family: Access Control

Accounts did not perform a comprehensive review of all user access to the Commonwealth's enterprise resource planning system during fiscal year 2022. Historically, Account's Enterprise Applications department performed user access reviews in two groups, October, and May of each fiscal year. However, Accounts did not perform an annual access review from May 2021 to August 2022, exceeding the minimum 12 month required time period. As a result, some user accounts were not subject to an access review for up to 22 months. The Enterprise Applications department performed quarterly reviews over certain high-risk types of access and monitored for inactive accounts monthly. However, these reviews over subsets of user access did not constitute a full review of user access and do not satisfy the Security Standard.

The Security Standard, Section AC – 2 Account Management, requires agencies to review all user access for compliance with account management requirements on an annual basis. The lack of an annual access review increases the risk that a user retains inappropriate access, which could lead to unauthorized access to critical financial information. Since the Enterprise Applications department facilitates this review for all agencies using the Commonwealth's enterprise resource planning system, this risk transfers to state agencies across the Commonwealth.

During fiscal year 2022, Accounts was actively implementing the Commonwealth's human resource and payroll management system. Extensive staffing resources from the Enterprise Applications department supported the Commonwealth's implementation. The Enterprise Applications department did not perform the required annual access review during fiscal year 2022 because of the shift in priorities.

Accounts should perform a comprehensive review of all user access at least annually in accordance with the Security Standard. Accounts should reserve adequate resources to maintain compliance with the Security Standard during system implementations, upgrades, or other resource-intensive projects.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-046: Improve Documentation for Separation of Duty Conflicts**Applicable to:** Department of Social Services**Prior Year Finding Number:** N/A**Type of Finding:** Internal Control and Compliance**Severity of Deficiency:** Significant Deficiency**Information System Security Control Family:** Access Control

Social Services' Division of Finance (Finance) lacks written documentation for users to justify and authorize conflicting access to its financial accounting and reporting system (financial system). The review of 20 financial system users with access to critical roles identified 14 users (70%) with access to conflicting roles based on Finance's system access policy. While Finance was able to verbally explain the conflicting access and noted that there are compensating controls, it did not maintain documentation explaining the need for certain financial system users to have access to conflicting roles, the compensating controls in place to mitigate separation of duties risks, and management's approval of the conflicting access granted.

Section 8.1 AC-6 of the Security Standard requires the agency to employ the principle of least privilege, allowing only authorized access for users that is necessary to accomplish assigned tasks. Additionally, Section 8.1 AC-5 of the Security Standard requires the agency to separate duties of individuals as necessary, document separation of duties of individuals, and define information system access authorization to support the separation of duties.

While Finance has documented which roles in its financial system pose a separation of duties concern, Finance has not updated its policy to require Finance personnel to create written documentation to justify and authorize access to the conflicting roles in the financial system when separation of duty concerns exist. When improper separation of duties exists, there is an increased risk that users can perform unauthorized transactions in the financial system. Approved documentation of the separation of duties concerns and compensating controls in place provides accountability and assurance that Finance is taking proper consideration of the risks of granting such access to the financial system.

Finance should update its system access policy to require written documentation for users to justify and authorize conflicting access to its financial system. Additionally, Finance should continue to perform reviews of user access to ensure it grants access based on the principle of least privilege and ensure proper separation of duties. If violating the principle of least privilege and causing separation of duties issues is unavoidable, then Finance should document the users with roles that cause separation of duties issues, document the compensating controls in place to mitigate risk, and obtain management approval to achieve compliance with the Security Standard.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-047: Ensure System Access Adheres to Principles of Least Privilege

Applicable to: Virginia Lottery

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Information System Security Control Family: Access Control

Lottery's management needs to strengthen system access controls over its financial accounting and reporting system (system) to ensure individuals' access adheres to the principle of least privilege. During our review of a sample of 11 system users, we identified ten users with the ability to modify the system's workflow process. The Commonwealth's Information Security Standard, requires an organization to employ the principle of least privilege when granting access to ensure users only have the minimum access that is necessary to accomplish their assigned tasks. The Security Standard also requires Lottery to segregate duties of individuals as necessary to prevent unauthorized activity (Security Standard sections: AC-5 Separation of Duties and AC-6 Least Privilege).

Workflows represent the automated parts of a business process that coordinates various human activities, system activities, or both, to achieve a particular system outcome. Workflow controls within Lottery's system also help to ensure system users uphold the principle of least privilege by not allowing a user to approve their own transactions or deviate from a prescribed procedure (i.e., requiring higher levels of management approval for transactions over a certain threshold). Lottery uses workflows as a mitigating control to manage risk that exists within certain system users' access profiles, hence, inappropriate access to modify workflows could allow a user to circumvent this system control.

Lottery upgraded its system during the fiscal year. During this transition, Lottery assigned users default roles which allow users to modify aspects of certain workflow processes. Lottery is working to limit the ability to modify workflow access to system administrators only. Lottery should continue to evaluate all assigned roles within each system user profile to ensure it adheres to the principle of least privilege.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-048: Continue Developing a Process to Annually Review User Access to a Sensitive Information System

Applicable to: Department of Motor Vehicles

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Information System Security Control Family: Access Control

Motor Vehicles' Internal Audit Division (Internal Audit) performed a review of one of the department's sensitive information systems and issued a report identifying that Motor Vehicles does not provide data owners with access listings to evaluate and certify on an annual basis that users still require access to the system. The Security Standard, Section 8.1. AC-2 Account Management, requires that organizations review access for compliance with account management requirements on an annual basis.

The absence of annual reviews of access by data owners for Motor Vehicles' sensitive information system creates an elevated risk of individuals retaining unreasonable access to sensitive information that they could use for unofficial activity. According to management, it is challenging for Motor Vehicles to develop access reports of users of the Motor Vehicles' sensitive information system, which would allow for annual access reviews by data owners. However, Motor Vehicles is working to develop such reports to address the issue identified in the Internal Audit report. Motor Vehicles should continue developing a process to annually review user access and provide access reports of users of the sensitive information to data owners to review each individual's access for compliance with the account management requirements.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-049: Establish a Change Management Process for Information Technology Environment

Applicable to: Department of Behavioral Health and Developmental Services

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Information System Security Control Family: Configuration Management

DBHDS does not have a formal change management policy or process to manage changes affecting all components of its IT environment. We communicated the specific weaknesses to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia due to it containing descriptions of security mechanisms.

The Security Standard requires DBHDS to develop, document, and disseminate a configuration management policy and procedures to facilitate the implementation of the configuration management policy and associated controls. Without a formal change management process, DBHDS cannot track, review, approve, and maintain a record of changes to its IT environment. As a result, DBHDS is at a higher risk for unauthorized changes to its production environment, which could negatively affect the confidentiality, integrity, and availability of its IT systems and data.

DBHDS did not have a formal and consistent change management process due to the Information Security and Information Technology offices operating in a decentralized manner across the Central Office and facilities. Since the current Chief Information Security Officer and Chief Information Officer arrived in 2020 and 2019, respectively, DBHDS has centralized its information security and technology operations, including its change management process. Staffing turnover and limited resources have delayed DBHDS from developing and implementing a formal change management process across its IT environment.

DBHDS should develop and document a formal change management process for all components of its IT environment that aligns with the requirements in the Security Standard. By implementing these controls for the change management process, DBHDS will reduce the risk of unauthorized changes in the environment and will help improve the confidentiality, integrity, and availability of mission-critical and sensitive systems.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-050: Develop Baseline Configurations for Information Systems

Applicable to: Department of Behavioral Health and Developmental Services

Prior Year Finding Number: 2021-048; 2020-043; 2019-062; 2018-064; 2017-053; 2016-051; 2015-005

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Information System Security Control Family: Configuration Management

DBHDS continues to not have documented baseline configurations for its sensitive systems' hardware and software requirements. Baseline security configurations are essential controls in IT environments to ensure that systems have appropriate configurations and serve as a basis for implementing or changing existing information systems.

Since the prior year audit, DBHDS reduced its information system environment from 183 to 140 sensitive systems and applications across the Central Office and 12 facilities, with some containing HIPAA data, social security numbers, and Personal Health Information data.

Additionally, DBHDS created a System Security Plan (SSP) template that includes a baseline configuration section for each system alongside other risk management documentation. DBHDS was unable to complete baseline configurations for its systems because of staffing shortages and focusing on other higher priorities; however, during the fiscal year DBHDS hired two contractors to work on the project full-time.

The Security Standard, Sections CM-2 and CM-2-COV, requires DBHDS to perform the following:

- Develop, document, and maintain a current baseline configuration for information systems.
- Review and update the baseline configurations on an annual basis, when required due to environmental changes, and during information system component installations and upgrades.
- Maintain and manage a baseline configuration for information systems development and test environments that is separate from the operational baseline configuration.
- Apply more restrictive security configurations for sensitive systems, specifically systems containing HIPAA data.
- Modify individual IT system configurations or baseline security configuration standards, as appropriate, to improve their effectiveness based on the results of vulnerability scanning.

The absence of baseline configurations increases the risk that these systems will not meet the minimum-security requirements to protect data from malicious access attempts. If a data breach occurs to a system containing HIPAA data, the agency can incur large penalties, up to \$1.5 million.

DBHDS should assign the necessary resources to use the new SSP template to complete the baseline configurations for all new and existing systems. DBHDS should also establish a process to maintain security baseline configurations for its sensitive systems to meet the requirements of the Security Standard and protect the confidentiality, integrity, and availability of the agency's sensitive data.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-051: Continue Improving Information Technology Change Management Process for a Sensitive System

Applicable to: Department of Health

Prior Year Finding Number: 2021-050; 2020-045

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Information System Security Control Family: Configuration Management

Health made significant progress since our prior audit in implementing a formal change control and configuration management procedure and process. Health completed and implemented the new process in October 2022; however, the new process has not been in production long enough for us to verify these changes. Additionally, Health created a draft Change Management Standard Operating Procedure (SOP) but has not yet completed and approved the SOP.

We communicated the additional issues to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia due to the descriptions of security mechanisms contained within the document.

Health should complete and approve the Change Management SOP, and ensure it includes all the Security Standard requirements. Health should then implement the established process to ensure staff follow the requirements in the Change Management SOP and the Security Standard. Implementing these improvements will help to ensure that Health's change management process protects the confidentiality, integrity, and availability of sensitive and mission essential data.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-052: Continue Improving IT Change and Configuration Management Process**Applicable to:** Department of Social Services**Prior Year Finding Number:** 2021-049; 2020-044; 2019-038**Type of Finding:** Internal Control and Compliance**Severity of Deficiency:** Significant Deficiency**Information System Security Control Family:** Configuration Management**ALPT or Cluster Name and ALN:** Medicaid Cluster - 93.775, 93.777, 93.778 (COVID-19)**Federal Award Number and Year:** 2205VA5MAP - 2022**Name of Federal Agency:** U.S. Department of Health and Human Services**Type of Compliance Requirement - Criteria:** Other - 2 CFR § 200.303(e)**Known Questioned Costs:** \$0

Social Services continues to improve its IT change and configuration management process to align with the Security Standard. Change management is a key control to evaluate, approve, and verify configuration changes to security components.

Two weaknesses remain since our last review, which we communicated to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia due to it containing descriptions of security mechanisms. Social Services Change Management Process Guide details the process Social Services follows to manage changes but does not include all the required elements, which contributed to the weaknesses remaining. Additionally, the change request form does not have the necessary fields to document the required elements.

The Security Standard requires agencies to implement certain controls that reduce unnecessary risk to the confidentiality, integrity, and availability of Social Services' information systems and data. Without doing such, Social Services cannot assure itself that it is reducing unnecessary risk to the confidentiality, integrity, and availability to its information systems and data.

Social Services should resolve the remaining two weaknesses discussed in the communication marked FOIAE in accordance with the Security Standard. Continuing to improve Social Services' IT change and configuration management process will decrease the risk of unauthorized modifications to sensitive systems and help maintain the confidentiality, integrity, and availability of sensitive and mission-critical data.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-053: Improve IT Change Management Procedures and Process**Applicable to:** Virginia Commonwealth University**Prior Year Finding Number:** N/A**Type of Finding:** Internal Control and Compliance**Severity of Deficiency:** Significant Deficiency**Information System Security Control Family:** Configuration Management

Virginia Commonwealth University (University) does not follow an IT change management process that includes elements required by the ISO Standard, as well as University policies and procedures. Specifically, the following two control weaknesses exist:

- The University does not record or confirm the results of technical testing or user acceptance testing. The University's Change Management Standard (CM Standard) requires that the implementation team document all change management requests in detail, including specifying a test plan. However, the Change Management Process Guide (Process Guide) does not detail the steps that the University follows to meet the requirements for documenting testing. As a result, the change management requests do not detail the test plan or confirm the results of technical testing or user acceptance testing. The ISO Standard, Section 8.32, states that change control procedures should include tests and acceptance of tests for changes. Without ensuring that the implementation team performs and documents proper testing, the University increases the risk that critical systems may become unavailable due to the implementation of untested changes in production.
- The University's change management process does not verify that the technical implementation teams update supporting documentation to reflect the change. The University tasks individual implementation teams with managing and maintaining operating documentation and user procedures; however, the CM Standard and the Process Guide do not include requirements and a process to verify that the implementation teams update supporting documentation, when applicable, following a change. The ISO Standard, Section 8.32, states that change control procedures should ensure that the implementation team updates operating documentation and user procedures, as necessary, to remain appropriate.

Without verifying updates to supporting documentation during the change management process, the University may not consistently update supporting documentation following changes, which could result in out-of-date or incorrect operating procedures or baseline configurations.

The change management process does not include adequate documentation of technical testing, documentation of user acceptance testing, and verification of updates to supporting documentation due to an oversight in establishing the CM Standard and Process Guide. The University should update the Process Guide to include requirements for documentation of tests

for changes, including acceptance of tests. The University should also update the CM Standard and Process Guide to include requirements for verification of updates made to supporting documentation resulting from a change. Additionally, the University should include fields in the change ticket form that require the University to document testing information, as well as updates made to supporting documentation. Doing so will help ensure the confidentiality, integrity, and availability of the University's mission critical data.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-054: Improve Change Control Process

Applicable to: Department of Transportation

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Information System Security Control Family: Configuration Management

Transportation does not implement certain elements in its change and configuration management process as required by the Security Standard. We communicated the specific weaknesses to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia due to it containing descriptions of security mechanisms.

The Security Standard requires change and configuration management controls to appropriately protect sensitive systems. Without implementing certain change and configuration management controls, Transportation may be unable to properly manage changes to its systems to ensure data integrity and system recovery. Transportation should ensure that its change and configuration management process addresses the weaknesses discussed in the communication marked FOIAE to protect the confidentiality, integrity, and availability of sensitive and mission critical data.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-055: Continue to Improve IT Change and Configuration Management Policy and Process

Applicable to: Department of Planning and Budget

Prior Year Finding Number: 2021-032

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Information System Security Control Family: Configuration Management

Planning and Budget continues to improve its IT change and configuration management process to include all elements required by the Security Standard. Planning and Budget remediated six of the eight prior year weaknesses, but we identified two control weaknesses that remain. We communicated these issues to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia, due the sensitive nature of the information included.

The Security Standard requires agencies to implement certain controls that reduce unnecessary risk to confidentiality, integrity, and availability of Planning and Budget's information systems and data. Without implementing certain change and configuration management controls, Planning and Budget may be unable to properly track changes or detect unauthorized changes to its IT environment. While Planning and Budget has made significant progress in remediating prior year weaknesses, limited resources and staffing issues have prevented it from implementing the controls required to remediate the remaining weaknesses.

Planning and Budget should dedicate resources to implement, manage, and enforce its change and configuration management process to address the weaknesses discussed in the communication marked FOIAE to protect the confidentiality, integrity, and availability of sensitive and mission critical data.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-056: Ensure Timely Removal of Access to the Commonwealth's Accounting and Financial Reporting System

Applicable to: Department of Transportation

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Information System Security Control Family: Personnel Security

Transportation did not take the actions needed to ensure timely removal of access to the Commonwealth's accounting and financial reporting system (accounting system) for 14 users who no longer needed access. Removal of access for these users ranged between three to 61 days after termination from the agency.

The Security Standard, Section PS-4 Personnel Termination, requires that an organization disable an individual's information system access within 24-hours of employment termination. To adopt this requirement, Transportation's Information Technology Cybersecurity Standards Manual states that it must immediately disable all accounts when systems access is no longer necessary. Untimely removal of access to information systems can expose the agency to inappropriate activity by individuals that no longer require access for official duties.

During fiscal year 2022, Accounts created an automated process for removing employee access in the accounting system, which is initiated when an agency keys an employee's termination record in the Commonwealth's human resources and payroll system (HR and payroll system). Human Resources stated they were unable to key termination records for these employees timely for due to supervisors not notifying Human Resources timely of employee separations and situations where Human Resources was waiting to obtain from external third parties pertinent documentation necessary for keying terminations.

Human Resources should continue to communicate to supervisors that they should timely notify Human Resources of employee separations and transfers. In addition, Transportation should communicate to Accounts the limitations or issues experienced that impacted the agency's ability to key employee job records timely so that Accounts may use this information to evaluate if agencies should take additional measures to remove employee access to the system outside the automated process.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-057: Improve Timely Removal of Critical System Access**Applicable to:** Department of Medical Assistance Services**Prior Year Finding Number:** 2021-037; 2020-049; 2019-024; 2018-040; 2017-016**Type of Finding:** Internal Control and Compliance**Severity of Deficiency:** Significant Deficiency**Information System Security Control Family:** Personnel Security**ALPT or Cluster Name and ALN:** Medicaid Cluster - 93.775, 93.777, 93.778 (COVID-19)**Federal Award Number and Year:** 2205VA5MAP - 2022**Name of Federal Agency:** U.S. Department of Health and Human Services**Type of Compliance Requirement - Criteria:** Other - 2 CFR § 200.303(a)**Known Questioned Costs:** \$0

Medical Assistance Services did not remove access to the claims processing module or the eligibility system timely for individuals who separated from the agency and no longer needed access. For one out of eight (12.5%) users, Medical Assistance Services did not disable system access in the claims processing module within 24 hours of separation. The user retained their system access for 11 days after separation. For three out of 25 (12%) users, Medical Assistance Services did not disable system access in the eligibility system within 24 hours of separation. These three users were contract employees and retained their access to the system between 104 and 123 days after separation.

Medical Assistance Services' Access Control Policy requires that "all user accounts must be disabled immediately upon separation or within 24 hours upon receipt by the Office of Compliance and Security" (Compliance and Security). Failing to disable access timely for web-based mission-critical systems threatens the data integrity of the systems. If separated users retain access to the claims processing module or the eligibility system, users are potentially able to view, copy, and edit sensitive information.

There are several factors contributing to this issue. First, Medical Assistance Services' internal policy is not in compliance with the Security Standard. The Security Standard requires agencies disable access within 24 hours of separation, not within 24 hours of receipt of notification. Additionally, supervisors are not communicating information on separated employees timely. A separating employee's supervisor must initiate an exit clearance workflow for the system to automatically notify Compliance and Security for removal of system access. For the user of the claims processing module, the supervisor requested access termination more than 24 hours after the employee's separation. Finally, for the three users of the eligibility system, Compliance and Security received the access termination request timely but did not terminate access for more than 24 hours after receipt.

In June 2022, Medical Assistance Services implemented several organizational changes, including dissolving Compliance and Security. The responsibility for system access management moved to the division responsible for the system and its applicable business function. Medical Assistance Services is currently updating its internal Access Control policy to ensure it is

consistent with the Security Standard and organizational updates. Medical Assistance Services expects to complete the policy and process updates in December 2022. Medical Assistance Services should also train and educate supervisors on the importance of timely notification of separated employees. Finally, Medical Assistance Services should ensure compliance with the Security Standard by removing user access as required.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-058: Continue Strengthening the System Access Removal Process

Applicable to: Department of Health

Prior Year Finding Number: 2021-039; 2020-047; 2019-019; 2018-036; 2017-024; 2016-020; 2015-026; 2014-038

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Information System Security Control Family: Personnel Security

Health did not remove terminated users' access to certain information systems in a timely manner following the users' separation from the agency. During our review, we found delays in Health removing access from the following information systems:

- Health removed system access untimely for 67 of 106 (63%) financial and patient management system users from two to 254 days after the employees' separation dates.
- Health did not request system access removal timely for three of four (75%) Commonwealth's accounting and financial reporting system users. Health requested the removal of these accounts from seven to 11 business days after the employees' separation dates.
- Health did not request system access removal timely for two of four (50%) Commonwealth's human resources system users. Health requested the removal of these accounts six to 13 days after the employees' separation dates.
- Health did not request system access removal timely for two of five (40%) Commonwealth's payroll system users. Health requested the removal of these accounts two days after the employees' separation date.

Section PS-4 of the Security Standard requires agencies to "disable information system access within 24 hours of employment termination." Terminated employees who still have access to critical systems may be able to access these systems after leaving the agency. By not

deleting users' accounts to sensitive information systems, Health increases the risk of an internal or external party compromising these unneeded accounts and using them to access these systems. Each of these scenarios increases the risk of inappropriate transactions and the exposure of sensitive data.

Overall, Health's untimely removal of system access was primarily the result of management oversight and policies and procedures that are not in compliance with the Security Standard. With regard to the financial and patient management system, Health made some modifications to the access deletion process during the year which integrated termination dates Health entered in its personnel system. These modifications resulted in some improvements in the timeliness of system access deletion; however, several issues remain. Health's policies and procedures do not address a timeframe for access deletion and do not reflect the recent update to the process. As a result, there continue to be instances where Health does not delete access in accordance with the requirements of the Security Standard.

The remaining three systems involved in this issue are statewide systems where Health is responsible for notifying the relevant central agency to terminate the system access. In these cases, Health did not notify the relevant agency in a timely manner due to management oversight. In addition, Health's policies and procedures are not adequate to ensure compliance with the Security Standard. As an example, for the Commonwealth's human resources system, Health's internal policy states if a user's termination occurs over the weekend, Health should remove access by the next business day. This policy, as written, does not ensure compliance with the Security Standard requirements.

Health should continue to strengthen its policies and procedures over system access to ensure compliance with the Security Standard for terminated employees' access removal. Strengthening the access removal process will improve compliance with the Security Standard and reduce the risk of unauthorized transactions and potential exposure of sensitive data.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-059: Monitor Internal Controls to Ensure Timely Removal of System Access**Applicable to:** Department of Social Services**Prior Year Finding Number:** 2021-038; 2021-027; 2020-025; 2019-027; 2018-042**Type of Finding:** Internal Control and Compliance**Severity of Deficiency:** Significant Deficiency**Information System Security Control Family:** Personnel Security**ALPT or Cluster Name and ALN:** Medicaid Cluster - 93.775, 93.777, 93.778 (COVID-19)**Federal Award Number and Year:** 2205VA5MAP - 2022**Name of Federal Agency:** U.S. Department of Health and Human Services**Type of Compliance Requirement - Criteria:** Other - 2 CFR § 200.303(e)**Known Questioned Costs:** \$0

Social Services did not comply with the Security Standard requirements for removing system access for separated employees. For 13 of the 26 (50%) separations tested from fiscal year 2022, Social Services did not remove system access within 24 hours following each employee's separation date. Untimely removal of access ranged between two and 290 days after each employee's separation date.

Section PS-4 of the Security Standard requires an organization to disable information system access within 24 hours of employment termination. To comply with the Security Standard, Social Services created a policy in Section 2.9 of its State/Local Security Officers Procedures Manual (Manual) that requires supervisors to complete the State Employee Separation and Transfer Checklist (Separation Checklist) at least 48 hours in advance of the employee's separation and submit it to the Division Security Officer. The Division Security Officer must then remove the separated employee from Social Services' access management system, which controls access to its internal systems, within 24 hours following the employee's separation date. Upon completion, the Division Security Officer is responsible for submitting the Separation Checklist to other Divisions, such as the Division of Human Resources (Human Resources) and the Central Security Office (Central Security), to make them aware of the separation.

Social Services does not appear to monitor compliance with internal policies surrounding access removal for separated employees. Of the 13 employees with access removed more than 24 hours after their separation dates:

- We noted four instances where Social Services was unable to provide the Separation Checklist. As a result, Social Services was unable to demonstrate compliance with its internal policies surrounding access removal for separated employees.

- Of the remaining nine employees with completed Separation Checklists, we noted nine instances of untimely or inaccurate supervisor sign-offs. Specifically, there were seven instances where the supervisor did not submit the Separation Checklist to the Division Security Officer at least 48 hours in advance of the employee's date of separation and two instances where the supervisor did not properly sign off and date the Separation Checklist.

Social Services administers numerous public assistance programs that collect personally identifiable information and other protected information from beneficiaries. Social Services places its data and reputation at risk by not removing access timely. Additionally, Social Services could incur a potential financial liability should its information become compromised.

The Security Standard states that the Agency Head is responsible for security of the agency's IT systems and data. Since Human Resources, Central Security, and the Division Security Officers share ownership of the employee separation and access removal processes, Social Services' Executive Team should identify which division in the agency should be responsible for monitoring compliance with internal policies surrounding access removal for separated employees. Social Services' Executive Team should periodically review the monitoring results and take enforcement actions, as necessary, if the agency is not compliant.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-060: Upgrade End-of-Life Technology

Applicable to: Department of Social Services

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Information System Security Control Family: System and Information Integrity

ALPT or Cluster Name and ALN: Medicaid Cluster - 93.775, 93.777, 93.778 (COVID-19)

Federal Award Number and Year: 2205VA5MAP - 2022

Name of Federal Agency: U.S. Department of Health and Human Services

Type of Compliance Requirement - Criteria: Other - 2 CFR § 200.303(e)

Known Questioned Costs: \$0

Social Services uses end-of-life technologies in its IT environment and maintains technologies that support mission-essential data on IT systems that its vendors no longer support. We communicated internal control weaknesses to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia due to it containing descriptions of security mechanisms. The Security Standard prohibits using software that is end-

of-life and which the vendor no longer supports to reduce unnecessary risk to the confidentiality, integrity, and availability of Social Services' information systems and data.

Social Services does not assign an individual or team with the responsibility to track end-of-life software dates and does not have a formal process to ensure that it upgrades software versions prior to the end-of-life date, which caused the end-of-life software to remain in the environment. Social Services use of the end-of-life software increases the risk that known vulnerabilities will persist in the system without the potential for patching or mitigation. These unpatched vulnerabilities increase the risk of successful cyberattack, exploit, and data breach by malicious parties. Further, vendors do not offer operational and technical support for end-of-life or end-of-support technology, which affects data availability by increasing the difficulty of restoring system functionality if a technical failure occurs.

Social Services should dedicate the necessary resources to evaluate and implement the internal controls and recommendations discussed in the communication marked FOIAE in accordance with the Security Standard. Minimizing the use of end-of-life software will help to ensure that Social Services secures its IT environment and systems to protect its sensitive and mission-critical data.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-061: Improve Vulnerability Management Process

Applicable to: Department of Behavioral Health and Developmental Services

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Information System Security Control Family: System and Information Integrity

DBHDS does not consistently remediate vulnerabilities in its IT environment within the timeframe required in the DBHDS Vulnerability Management Program. We communicated the weaknesses to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia due to it containing descriptions of security mechanisms.

Without remediating vulnerabilities within the required timeframe, DBHDS increases the risk of unauthorized access to the IT environment as well as an increase in likelihood of data breaches. In addition, software vulnerabilities, whether patching or configuration-based, are common flaws used by unauthorized actors to infiltrate a network and initiate an attack and can lead to financial, legal, and reputational damages for DBHDS.

DBHDS implemented the vulnerability management process during fiscal year 2022, and its process continues to mature. Additionally, ongoing resource constraints and other higher priorities, such as remediating prior year findings, caused DBHDS to fall behind in its vulnerability remediation efforts.

DBHDS should improve its vulnerability management process to ensure that it remediates vulnerabilities within the timeline required by the Vulnerability Management Program based on severity. By remediating vulnerabilities timely, DBHDS will reduce data security risk for sensitive and mission critical systems and better protect the confidentiality, integrity, and availability of the data processed by those systems.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-062: Continue to Update End-of-Life Technology

Applicable to: Department of Motor Vehicles

Prior Year Finding Number: 2021-041

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Information System Security Control Family: System and Information Integrity

Motor Vehicles updated the end-of-life technology specifically identified during the fiscal year 2021 audit; however, Motor Vehicles continues to run end-of-life and end-of-support technologies in its IT environment. Motor Vehicles maintains technologies that support mission-essential and critical applications that run software that its vendors no longer support.

We communicated the control weaknesses to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia, due to it containing descriptions of security mechanisms. The Security Standard prohibits agencies from using software that is end-of-life and which the vendor no longer supports to reduce unnecessary risk to the confidentiality, integrity, and availability of information systems and data.

Motor Vehicles should dedicate the necessary resources to update, replace, or decommission the technologies in accordance with the Security Standard as discussed in the communication marked FOIAE to secure its IT environment and systems and protect its sensitive and mission critical data.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-063: Improve IT Contingency Management Program

Applicable to: Department of Behavioral Health and Developmental Services

Prior Year Finding Number: 2021-044; 2020-040; 2019-045; 2018-053; 2017-065

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Information System Security Control Family: Contingency Planning

DBHDS continues to have incomplete and outdated Continuity of Operations Plans (COOP) and IT Disaster Recovery Plans (DRP) for the facilities and Central Office. In addition, the Central Office and facilities are not performing annual tests on the COOPs or DRPs.

Since the fiscal year 2022 audit, DBHDS created a template to ensure COOPs and DRPs are consistent for each facility and the Central Office and hired two contractors to work full-time on remediation efforts. As of November 2022, the Information Technology Department and Information Security Department are continuing their efforts to finalize COOPs and DRPs for the individual facilities and Central Office to combine into an agency-wide COOP and DRP. DBHDS expects to complete the COOPs and DRPs by the end of the 2022 calendar year and begin annual tests in 2023.

The Security Standard, Section CP-1, requires DBHDS to develop and disseminate procedures to facilitate the implementation of a contingency planning policy and associated contingency planning controls. The Security Standard, Section CP-1, also requires the agency to maintain current COOPs and DRPs and conduct annual tests against the documents to assess their adequacy and effectiveness.

By not having current COOPs and DRPs, DBHDS increases the risk of mission critical systems being unavailable to support patient services. In addition, by not performing annual tests against the COOPs and DRPs, DBHDS is unable to identify weaknesses in the plans and may unnecessarily delay the availability of sensitive systems in the event of a disaster or outage. DBHDS continues to experience resource shortages within its Information Security Department, leading to the delay of the corrective actions.

DBHDS should dedicate the necessary resources to update the contingency management program for the Central Office and facilities to meet the minimum requirements in the Security Standard. DBHDS should update the COOPs and DRPs ensuring they are consistent with the agency's IT risk management documentation and consistent across the facilities and Central Office. Once the contingency documents are complete, DBHDS should conduct tests on at least

an annual basis to ensure the Central Office and facilities can restore mission critical and sensitive systems in a timely manner in the event of an outage or disaster.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-064: Continue Developing Record Retention Requirements and Processes for Electronic Records

Applicable to: Department of Social Services

Prior Year Finding Number: 2021-047; 2020-041; 2019-049; 2018-054

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Information System Security Control Family: Contingency Planning

ALPT or Cluster Name and ALN: Medicaid Cluster - 93.775, 93.777, 93.778 (COVID-19)

Federal Award Number and Year: 2205VA5MAP - 2022

Name of Federal Agency: U.S. Department of Health and Human Services

Type of Compliance Requirement - Criteria: Other - 2 CFR § 200.303(e)

Known Questioned Costs: \$0

Social Services continues to operate without an adequate data retention process for its case management system. Social Services' case management system authorized over \$10 billion in benefit payments from various public assistance programs to beneficiaries during fiscal year 2022. We communicated this weakness to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia due to it containing descriptions of security mechanisms.

Since fiscal year 2019, Social Services gathered retention requirements from the business divisions. During the fiscal year, Social Services finalized and documented policies with retention requirements. However, Social Services has not developed, documented, and implemented a policy, procedure, and process to operationalize the record retention requirements needed.

Federal regulations require different record retention requirements for different federal programs. Additionally, the Virginia Public Records Act (§ 42.1-91 of the Code of Virginia) requires each agency to be responsible for ensuring that it preserves, maintains, and makes accessible public-facing records throughout their lifecycle, including converting and migrating electronic records as often as necessary so that information is not lost due to hardware, software, or media obsolescence or deterioration. Further, the Security Standard, Section CP-9-COV, requires the agency implement backup and restoration plans for every IT system identified as sensitive relative to availability that address the retention of the data in accordance with the records retention policy.

Without developing, documenting, and implementing a policy, procedure, and process to operationalize record retention requirements, Social Services increases data risk and increases potential exposure to fines, penalties, or other legal consequences. Additionally, Social Services may cause the Commonwealth to spend additional resources to maintain, back up, and protect the information. Social Services should develop and implement a records retention policy and procedure that defines its requirements and processes to ensure that consistent record retention processes can be operationalized across business divisions to ensure compliance with laws and regulations.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-065: Continue Improving the Disaster Recovery Plan

Applicable to: Department of Health

Prior Year Finding Number: 2021-046; 2020-039; 2019-048

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Information System Security Control Family: Contingency Planning

Health made progress to improve the IT DRP for its sensitive systems since our prior audit; however, it should continue to address certain processes in the plan to ensure compliance with the Security Standard. Health has not yet addressed through its remediation plan, a previously identified weakness, and we communicated this to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia due to descriptions of security mechanisms contained within the document.

The Security Standard requires agencies to develop IT disaster recovery components that identify each IT system that is necessary to recover agency business functions or dependent business functions. By not meeting the minimum requirements in the Security Standard, Health cannot ensure the confidentiality, integrity, and availability of data within its systems. Health should implement the controls discussed in the communication marked FOIAE in accordance with the Security Standard in a timely manner to ensure continued availability of Health's systems. As part of addressing this issue, Health should evaluate current resources available to implement these changes and consider requesting additional resources, if necessary.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-066: Conduct Audits of Agency Sensitive Systems Timely**Applicable to:** Virginia Information Technologies Agency**Prior Year Finding Number:** N/A**Type of Finding:** Internal Control and Compliance**Severity of Deficiency:** Significant Deficiency**Information System Security Control Family:** Audit and Accountability**ALPT or Cluster Name and ALN:** Medicaid Cluster - 93.775, 93.777, 93.778 (COVID-19)**Federal Award Number and Year:** 2205VA5MAP - 2022**Name of Federal Agency:** U.S. Department of Health and Human Services**Type of Compliance Requirement - Criteria:** Other - 2 CFR § 200.303(e)**Known Questioned Costs:** \$0

VITA's Centralized IT Security Audit Service (Audit Services) conducts IT security audits for contracted agencies. The Commonwealth's Information Technology Security Audit Standard, SEC 502 (Security Audit Standard), Section 2.1, requires agencies to complete security audits for each sensitive system every three years from the last audit completion date. Based on our review of audit completion dates provided by Audit Services, we determined the following:

- During fiscal year 2022, Audit Services completed four of six agency IT security audits after the three-year audit deadline.
- As of June 30, 2022, Audit Services is currently engaged, or has not started, ten agency IT security audits that are past the three-year audit requirement.

When an agency contracts with Audit Services, the agency head or designee signs a Memorandum of Understanding (MOU) which outlines the scope of work and pricing. It is the agency's responsibility to ensure the MOU includes all sensitive systems requiring a security audit. A properly defined MOU allows Audit Services to properly price and schedule the security audit. Audit Services audits all the systems in scope for an agency at the same time and issues one audit report covering all systems in scope per the MOU. Audit Services should consider adding information to the MOU related to audit deadlines or planned timeframe for the audit. This added communication will ensure all parties understand when Audit Services plans to complete the audits. Additionally, more information regarding audit timing will allow agencies to determine if they need to obtain a separate audit for specific systems to ensure those systems remain compliant with the Security Audit Standard between the date of the MOU and the anticipated deadline set by Audit Services.

Of the four audits Audit Services completed late during fiscal year 2022, two of the delays are due to the agencies requesting postponements. Additionally, of the ten audits that were already late as of June 30, 2022, two are due to agency-requested postponements. The remaining late audits are primarily due to resource constraints within Audit Services. Audit Services should regularly monitor its audit workplan to ensure audit staff complete all IT security audits by the required deadlines. Additionally, Audit Services should evaluate its staffing levels

and assess if VITA should contract with an outside audit firm to aid in completing IT security audits.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-067: Conduct Timely IT Security Audits

Applicable to: Department of Accounts

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Information System Security Control Family: Audit and Accountability

Accounts does not ensure the performance of IT security audits over its sensitive IT systems occur once every three years in accordance with the Security Audit Standard. Accounts contracts with VITA for its auditing service to perform IT security audits over Accounts' sensitive systems. However, Accounts excluded three of its 30 sensitive systems from the contract without obtaining an approved exception from the Commonwealth's Chief Information Security Officer (CISO) for deviating from the Security Audit Standard's three-year audit requirement. We communicated the control weakness to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia, due to it containing descriptions of security mechanisms.

The Security Audit Standard requires agencies to assess IT systems that contain sensitive data or reside in a system with a sensitivity of high for confidentiality, integrity, or availability at least once every three years (Security Audit Standard, sections: 1.4 Scope and Frequency of IT Security Audits; 2.1 Planning for IT Security Audits). The Security Standard requires Accounts to request approval to deviate from a specific requirement in any related information security standard if compliance would adversely impact a business process of the agency by submitting an exception request to the CISO (Security Standard, section 1.5 Exceptions to Security Requirements).

Not having IT security audits performed over sensitive systems once every three years, increases the risk that Accounts will not detect and effectively remediate vulnerabilities and threats within sensitive systems' configuration settings and system management processes. This puts Accounts at risk for malicious users to exploit those vulnerabilities to possibly compromise sensitive information and potentially cause systems to become unavailable.

Accounts did not include two sensitive systems in VITA's audit scope because of the agency's efforts to release a new system module throughout the 2022 calendar year. Accounts has since decommissioned one of the two systems in October 2022 but does not have a planned

audit date for the second system due to the need for additional technical upgrades starting in the 2023 calendar year. Additionally, Accounts did not include a third system because it plans to decommission the system in February 2023.

Accounts should work with VITA to ensure that VITA schedules and performs the required audits once every three years in accordance with the Security Audit Standard. If Accounts must deviate from any security control requirement within the Commonwealth's security standards, including the Security Audit Standard, Accounts should file for and receive an approved exception that includes a description of compensating controls that will reduce the risks to its environment and help protect the confidentiality, integrity, and availability of Accounts' sensitive and mission critical data.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-068: Conduct Information Technology Security Audits over Sensitive Systems

Applicable to: Department of Behavioral Health and Developmental Services

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Information System Security Control Family: Audit and Accountability

DBHDS is not performing timely IT security audits over its sensitive systems in accordance with the Commonwealth's IT Security Audit Standard, SEC 502 (IT Audit Standard). From fiscal years 2019 to 2021, DBHDS completed 16 comprehensive security audits. As of fiscal year 2022, DBHDS identified 140 sensitive systems, many of which do not have a record of receiving an IT security audit.

The IT Audit Standard, Section 1.4, requires IT systems containing sensitive data, or systems with an assessed sensitivity of high on any of the criteria of confidentiality, integrity, or availability, to receive an IT security audit at least once every three years. Additionally, the IT Audit Standard, Section 2.2, requires that the IT security auditor shall use criteria that, at a minimum, assess the effectiveness of the system controls and measures compliance with the applicable Commonwealth IT Risk Management Policies and Standards.

Without conducting IT security audits over all sensitive systems at least once every three years, DBHDS may not detect and mitigate weaknesses affecting its IT environment. Additionally, malicious parties can exploit the unmitigated weaknesses to compromise DBHDS's sensitive systems.

DBHDS Internal Audit has experienced staff turnover since 2019, specifically with its Director of Internal Audit and one of its two IT security auditor positions. The Internal Audit Department currently only has one IT auditor and a new director. The limited staffing has hindered DBHDS from conducting the audits within the three-year requirement.

DBHDS should evaluate potential options to either outsource or hire additional IT auditors to ensure its sensitive systems receive an audit once every three years in accordance with the IT Audit Standard. This will help to ensure the confidentiality, integrity, and availability of DBHDS's sensitive and mission-critical data.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-069: Improve IT Asset Management Process

Applicable to: Virginia Commonwealth University

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Information System Security Control Family: Media Protection

Virginia Commonwealth University (University) lacks certain controls to support the IT asset management process in accordance with the University's adopted information security standard, ISO Standard, as well as the University's standards and baselines.

We identified two control weaknesses and communicated them to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia due to it containing descriptions of security mechanisms. The ISO Standard requires the University to implement certain controls that reduce unnecessary risk to the confidentiality, integrity, and availability of the University's IT assets and data. Due to the University's decentralized environment, the University does not have a central enforcement measure to ensure each unit complies with the ISO Standard and baseline.

The University should ensure that it follows the required IT asset management process that meets the requirements of the ISO Standard, as well as the University's standards and baselines to help protect the University's confidential and sensitive information.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-070: Improve IT Asset Management Process

Applicable to: Virginia Lottery

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Information System Security Control Family: Media Protection

Lottery does not define some of its requirements and procedures related to its IT asset management, surplus, and disposal process. Additionally, Lottery does not consistently track all IT assets from purchase to surplus and disposal, causing discrepancies between its internal documentation and its external contractor's records. Lottery uses an external contractor to sanitize and destroy electronic devices that Lottery indicates are surplus. Lottery receives a certificate and list of devices from the external contractor as verification the contractor sanitized and destroyed the devices it received. Due to the inconsistent process, Lottery has three instances of discrepancies between its internal records and its external contractor's record of disposed devices for fiscal year 2022. We communicated the specific discrepancies to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia due to its sensitivity and description of security controls.

The Security Standard requires Lottery to review, approve, track, document, and verify media sanitization and disposal actions (Security Standard, section MP-6: Media Sanitization). Additionally, Lottery's Information Technology Asset Management Standard requires its system owners to verify that the disposal of hardware and software is in accordance with the Commonwealth's Removal of Commonwealth Data and Electronic Media Standard, SEC 514 (Media Standard).

Without policies and procedures that define all requirements and procedures staff must perform, Lottery cannot ensure its staff consistently follow the processes in accordance with the Security Standard and Media Standard and maintain the necessary documentation. Also, without tracking all IT devices throughout their lifecycle prior to disposal, Lottery is unable to reconcile its internal records with the external contractor's records to confirm the contractor destroyed the correct devices. IT assets designated for surplus or disposal may contain sensitive data that is exempt from public disclosure; therefore, having strong controls over the decommissioning and surplus of IT assets is critical. Lottery currently uses an IT asset management system to maintain records of physical workstations, servers, and virtual servers. However, due to system limitations with the IT asset management system, Lottery is unable to maintain records for additional IT devices, further hindering Lottery from consistently and effectively tracking its IT

devices. Lottery is currently implementing a new IT asset management system that will allow the agency to track all IT assets across all departments during the device's lifecycle.

Lottery should update its policies and procedures to include requirements for all departments to track all IT assets throughout their lifecycle. Additionally, Lottery should ensure its policies and procedures include requirements outlined in the Security Standard and Media Standard and reflect its current IT asset management, surplus, and disposal processes. Lottery should implement a process to reconcile its internal records with its external contractor's records to validate that all IT assets followed the appropriate process for surplus and disposal. Implementing these procedures will assist Lottery in consistently disposing IT assets across all departments, while ensuring it maintains an auditable record of IT asset surplus data removal documentation.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-071: Continue to Improve Risk Assessment Process

Applicable to: Department of Behavioral Health and Developmental Services

Prior Year Finding Number: 2021-054

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Information System Security Control Family: Risk Assessment

DBHDS has made progress in improving its risk assessment process. Since fiscal year 2021, DBHDS developed a new SSP template that includes elements for a system's risk assessment and risk treatment plan as required by the Security Standard and the Commonwealth's Information Technology Risk Management Standard, SEC 520 (Risk Management Standard). However, DBHDS has not completed a SSP for its 140 sensitive systems.

The Security Standard, Sections 6.2 and RA-3, requires DBHDS to conduct and document a risk assessment of the IT system as needed, but not less than once every three years, and conduct and document an annual self-assessment to determine the continued validity of the risk assessment. Additionally, the Risk Management Standard, Section 4.5.5, requires DBHDS to submit a risk treatment plan for each risk with a residual risk greater than low to the Commonwealth's Chief ISO within 30 days of the final risk assessment report.

Without conducting risk assessments and risk treatment plans, DBHDS increases the risk that it will not detect and mitigate existing weaknesses in the IT environment. By not detecting the weaknesses, it increases the risk of a malicious user compromising sensitive data and impacting the system's availability. DBHDS continues to experience resource shortages within its Information Security Department, leading to delays in corrective actions.

DBHDS should continue to dedicate the necessary resources to complete a risk assessment for each sensitive system. DBHDS should also complete a risk treatment plan for those risks identified with a residual risk greater than low that details the necessary information. Implementing these corrective actions will help DBHDS identify potential risks and implement adequate controls to mitigate risk to its individual systems, IT environments, and business operations.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-072: Continue to Improve IT Risk Management Documentation

Applicable to: Department of the Treasury

Prior Year Finding Number: 2021-031

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Information System Security Control Family: Planning

Since the prior year audit, Treasury has remediated three of the four issues identified to improve its risk management and contingency planning documentation. However, Treasury has not yet completed a SSP for 19 of its 20 sensitive systems (95 percent). The Security Standard requires Treasury to document a SSP for the IT system based on the results of the Risk Assessment (Security Standard, Section PL-2-COV System Security Plan). Without documenting SSPs for all its sensitive systems, Treasury cannot determine if proper information security controls are in place. This could lead to a breach of data or unauthorized access to sensitive and confidential data.

Treasury did not have formal SSPs for most of its sensitive systems because it documents the data required for an SSP in other locations instead of one central document. Treasury was unable to complete the documentation of an SSP for each sensitive system during fiscal year 2022 as it focused resources on remediating the other issues identified in the prior year recommendation. Treasury is in the process of completing an SSP for each sensitive system and expects to complete the project by the end of calendar year 2022.

Treasury should complete IT risk management documentation for its sensitive systems and implement a formal process to review those documents annually to validate that the information reflects the current environment to ensure Treasury protects the confidentiality, integrity, and availability of its sensitive and mission critical systems.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-073: Complete a System Security Plan for Each Sensitive System

Applicable to: University of Virginia-Medical Center

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Information System Security Control Family: Security Assessment and Authorization

The Medical Center does not have a completed system security plan for all its sensitive systems in accordance with requirements in the NIST Standard. The NIST Standard, section PL-2, requires the Medical Center to develop a system security plan for each sensitive system, and to review the system security plans on an annual basis.

Without having a system security plan for each sensitive system, the Medical Center increases the risk of not identifying and implementing proper security controls to secure the system. Additionally, without documenting and reviewing system security plans annually, the Medical Center increases the risk it will not detect changes to key security controls and not have the proper security mechanisms to adequately protect its sensitive systems.

The Medical Center does not have a documented policy or procedure that requires the development of system security plans for each sensitive system. Additionally, the Medical Center's Infrastructure Team documents target architecture plans rather than requiring defined individual system security plans for individual systems or applications.

The Medical Center should dedicate the necessary resources to develop a system security plan for each of its sensitive systems. Additionally, the Medical Center should update its policies and procedures to require the development of system security plans and periodic review the plans at an organization-defined frequency. Maintaining current system security plans will assist in safeguarding the confidentiality, integrity, and availability of the Medical Center's sensitive and mission critical data.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-074: Improve Service Provider Oversight**Applicable to:** Virginia Retirement System**Prior Year Finding Number:** N/A**Type of Finding:** Internal Control and Compliance**Severity of Deficiency:** Significant Deficiency**Information System Security Control Family:** System and Services Acquisition

The System does not maintain full oversight over IT service providers and gain assurance over outsourced operations, as required by the System's Hosted Environment Review Procedure (Procedure), which aligns with the Commonwealth's Hosted Environment Security Standard, SEC 525 (Hosted Environment Security Standard).

We communicated control weaknesses to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia, due to it containing descriptions of security mechanisms. The Hosted Environment Security Standard requires that organizations define and employ processes to monitor security control compliance by external service providers on an ongoing basis (Security Standard Section: SA-9 External Information System Services). By not implementing a comprehensive process to gain assurance over external service providers' internal controls, the System cannot validate that the provider has effective IT controls to protect the System's sensitive data.

The System experienced staffing limitations during fiscal year 2022, which resulted in the System choosing to focus on certain aspects of the service provider oversight process. The System has since made progress improving its oversight over IT service providers by hiring multiple staff to work on service provider oversight and is in the process of addressing the control weaknesses.

The System should continue to dedicate the necessary resources to fully address the control weaknesses in its oversight over IT service providers. Doing so, will help to ensure the confidentiality, integrity, and availability of the System's sensitive data that external service providers host and process.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-075: Continue to Improve Security Awareness Training**Applicable to:** University of Virginia-Medical Center**Prior Year Finding Number:** 2021-052**Type of Finding:** Internal Control and Compliance**Severity of Deficiency:** Significant Deficiency**Information System Security Control Family:** Awareness and Training

The Medical Center continues to not meet certain security awareness training (SAT) requirements in the NIST Standard. The Medical Center does not ensure all users complete annual SAT and the Medical Center does not provide role-based training to users with specific information security roles and responsibilities. An established SAT program is essential to protecting the Medical Center's IT systems and data by ensuring that employees understand their roles and responsibilities in securing sensitive information. Specifically, our review of the Medical Center's SAT program identified the following weaknesses:

- The Medical Center does not enforce compliance with SAT requirements, which resulted in 56 out of 6,816 (0.8%) users not completing the assigned annual SAT. The Medical Center's Security Awareness Policy requires that users complete initial and annual refresher training, that users not completing the training will have access suspended, and that the user's supervisor must notify Health Information Technology to suspend access due to noncompliance. However, the Medical Center is not currently suspending user access when the user does not complete required annual training. Additionally, the NIST Standard requires that all computer users complete SAT initially upon employment, after significant changes in the environment, and at organizationally defined intervals thereafter (NIST Standard section: AT02 Security Awareness). Without ensuring that all users take SAT annually, the Medical Center increases the risk that users will be more susceptible to malicious attempts to compromise sensitive data, such as ransomware, phishing, and social engineering.
- The Medical Center does not require or provide role-based training to users with designated information security roles, such as System Owners, Data Owners, System Administrators, and security personnel. The Medical Center's Security Awareness Policy includes requirements for employees to complete at-hire security training and annual refresher training; however, the policy does not include a requirement for role-based training for users with designated information security roles. The NIST Standard requires role-based training initially, when required by information system changes, and at organizationally defined intervals thereafter for personnel with assigned security roles and responsibilities (NIST Standard section: AT-1 Security Awareness and Training Policy and Procedures; NIST Standard section: AT-3 Role-Based Security Training). Insufficient role-based training increases the risk that users will be unaware or lack pertinent skills and knowledge to perform their security related functions, increasing the risk to sensitive data.

While the Medical Center's policy requires annual completion of SAT and states that the Medical Center will suspend access of users that have not completed SAT, the Medical Center does not have a process in place to track and confirm that all employees and contractors complete annual SAT, or a process to suspend the access of any accounts for employees that have not completed SAT. Additionally, the Medical Center has not prioritized providing role-based training for users with designated information security roles.

The Medical Center should continue strengthening its SAT process to ensure that all users complete SAT on an annual basis, and to suspend access for any users who do not complete annual SAT. Additionally, the Medical Center should develop a procedure, and continue to implement the necessary modules to provide role-based training to users with designated security roles. Improving the SAT program will help protect the Medical Center from malicious attempts to compromise the confidentiality, integrity, and availability of sensitive data.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

HUMAN RESOURCES AND PAYROLL

2022-076: Identify and Implement Critical Controls for the Commonwealth's New Human Resources and Payroll System

Applicable to: Department of Accounts

Prior Year Finding Number: N/A

Type of Finding: Internal Control

Severity of Deficiency: Significant Deficiency

Accounts' State Payroll Operations did not obtain a final comprehensive process flowchart over the new human resource and payroll management system, which is essential to identify critical controls. State Payroll Operations did not update written internal policies and procedures to reflect changes to critical controls impacted by the implementation of the new system. Although there was a lack of updated policies and procedures, State Payroll Operations performed reconciliations, reviews, and analysis to ensure agencies processed payroll properly and timely. However, State Payroll Operations did not always maintain documentation to support the procedures it performed.

The CAPP Manual Topic 50105, Cardinal HCM (Human Capital Management) Payroll Instructions, instructs agency management and staff to gain an understanding of the controls available within the system, ensure that they are properly employed, and establish additional controls to reduce the possible misuse of the payroll process and detect errors when they occur. Additionally, the CAPP Manual Topic 50000 Payroll Accounting, emphasizes the need for agencies to develop their own policies and procedures governing payroll operations. Written and

implemented policies and procedures ensure the accuracy and continuity of processes an agency performs that are necessary in achieving the agency's goals and ensuring internal controls are functioning as designed.

During fiscal year 2022, Accounts was actively implementing the Commonwealth's human resource and payroll management system. In two separate releases, 87 agencies transitioned to the new system and processed over \$904 million in payroll during the fiscal year, which is 20 percent of the Commonwealth's total payroll of \$4.5 billion. The remaining state agencies transitioned to the new system during fiscal year 2023. Extensive staffing resources from State Payroll Operations supported the Commonwealth's implementation. During implementation, the State Payroll Operations' priority was to ensure agencies processed payroll properly and timely. State Payroll Operations did not evaluate and update their written internal control policies and procedures related to the new system because of the shift in priorities. The Commonwealth processes an immense volume of payroll through the Commonwealth's human resources and payroll system, and payroll processes are decentralized at the agency level. The lack of implemented central controls and processes increases Accounts' risk that their monitoring practices will not detect untimely payroll processes or inconsistencies between Cardinal Financials and Cardinal HCM.

State Payroll Operations should identify all critical processes surrounding their use of the Commonwealth's human resources and payroll management system, considering the new system's impact on how Accounts and agencies process payroll. State Payroll Operations should use this information to design and implement critical central controls and update their internal policies and procedures to reflect the Cardinal HCM environment.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-077: Prioritize Updates to the CAPP Manual Payroll Topics

Applicable to: Department of Accounts

Prior Year Finding Number: N/A

Type of Finding: Internal Control

Severity of Deficiency: Significant Deficiency

Accounts' State Payroll Operations created a new CAPP Manual for agencies to use that have transitioned to the new human resource and payroll management system, maintaining the old CAPP Manual for those agencies still on the legacy payroll system. State Payroll Operations did not update guidance for critical payroll internal controls in most of the topics in the new CAPP Manual for the Commonwealth's human resource and payroll management system. However, State Payroll Operations provided agencies with job aids, trainings, and other guidance through

email that outlined procedures each agency should perform as part of payroll operations with the new system, such as monthly and quarterly reconciliations and certification.

Section 2.2-803 of the Code of Virginia requires Accounts to provide authoritative guidance on the application of accounting policies, procedures, and systems. Further, having updated and relevant resources available to Commonwealth agencies is a key component of internal controls and ensures consistent processing of transactions throughout the Commonwealth. State Payroll Operations not updating human resources and payroll guidance in a central location could have a negative impact on consistent transactional processing and financial reporting throughout the Commonwealth.

During fiscal year 2022, Accounts was actively implementing the Commonwealth's human resource and payroll management system. Extensive staffing resources from State Payroll Operations supported the Commonwealth's implementation. Accounts' management prioritized the system implementation, including resolving errors and answering questions from agency representatives. Commonwealth agencies rely on published guidance Accounts provides to assist in designing and implementing internal controls surrounding payroll and system operations. The lack of updated published guidance could contribute to a break down in internal controls at the agency level. This increases the risk that agencies will not detect and prevent inaccurate payroll transactions and human resource information within the system.

State Payroll Operations should dedicate the necessary resources and develop a timeline to prioritize updating CAPP Manual Topics for the new system. As the authoritative guidance on the application of accounting policies, procedures, and systems, the CAPP Manual should provide a central location that describes the Commonwealth's accounting policies and references the supporting job aids and trainings. Until State Payroll Operations completes updating the CAPP Manual to support the new human resource and payroll management system, they should continue communicating with the agencies via email as a temporary method.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-078: Continue to Improve Controls over Payroll Reconciliations

Applicable to: Department of Behavioral Health and Developmental Services

Prior Year Finding Number: 2021-012; 2020-016

Type of Finding: Internal Control

Severity of Deficiency: Significant Deficiency

DBHDS continues to improve processes and controls over the payroll reconciliation process. In fiscal year 2020, DBHDS facilities were unable to provide documentation to support the required monthly Report 10 to Report 33 reconciliation, to include proper maintenance of

key control totals. Since the prior audit, DBHDS Central Office provided further guidance to facilities to ensure proper performance of payroll reconciliations and maintenance of appropriate supporting documentation, however, corrective action remains on-going. In fiscal year 2023, the agency will transition payroll systems, which will affect the controls in place over the payroll reconciliation process. Due to ongoing corrective action during the period under audit and the change in payroll systems, we did not perform a detailed review of the payroll reconciliation process during the current audit.

CAPP Manual Topic 50905 requires agencies to maintain and update key control totals every time the agency processes payroll, to facilitate the Report 10 to Report 33 reconciliation. CAPP Manual Topic 50905 also requires a monthly reconciliation of Report 10 to Report 33 to help identify potential problems with payroll records such as pre-tax deductions not being properly taxed, manual payment processing that affected taxable fields incorrectly, or improper withholding of certain taxes. Furthermore, not performing the reconciliation may cause errors or discrepancies to go undetected.

Management should evaluate the change in controls over the payroll reconciliation process associated with the change in payroll systems. In addition, Central Office should develop and distribute payroll reconciliation policies and procedures to facilities that reflect these changes and meet the CAPP Manual requirements.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-079: Continue to Improve Off-Boarding Procedures

Applicable to: Department of Behavioral Health and Developmental Services

Prior Year Finding Number: 2021-011; 2020-014; 2019-015; 2019-017; 2019-018, 2018-083, 2017-077, 2016-068, 2015-081, 2014-063; 2019-036, 2018-038; 2019-070; 2019-071

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

DBHDS is not properly terminating employees and retaining appropriate documentation to support the completion of off-boarding procedures. Our review of terminated employees included reviewing off-boarding processes at three facilities and Central Office and reviewing system access removals for the entire agency. During fiscal year 2022, Central Office provided all facilities with updated off-boarding guidance and a termination checklist, which facilities were to incorporate into existing procedures to ensure consistency and proper off-boarding across the agency. When reviewing off-boarding processes, we identified that one facility had not implemented off-boarding procedures nor were they using a termination checklist. During our review, we specifically identified the following deficiencies:

- For all 16 terminated employees tested at one of the DBHDS facilities under review, the facility was unable to provide documentation supporting proper termination and did not have a process to ensure removal of building access and collection of Commonwealth property, such as keys and electronics.
- For five of 19 (26%) terminated employees tested at two DBHDS facilities, the facilities did not remove building access until more than a week after termination.
- Four facilities did not timely remove access to the internal time and leave reporting system for four of 15 (27%) terminated users tested. Access removal for these users ranged from 39 to 236 days after separation or transfer, with the average access removal for the 15 users occurring 38 days after separation or transfer.
- Five facilities did not timely request removal of system access to the internal patient revenue system for six of ten (60%) terminated users tested. Access removal for these users ranged from six to 118 days after separation, with the average access removal for the ten users tested occurring 31 days after separation. At the time of review, one terminated user was still active in the system as the facility did not notify the system administrator of the termination.
- DBHDS did not timely remove access to the Commonwealth's retirement benefits system for seven of eight (88%) terminated users at three facilities and Central Office.

CAPP Manual Topic 50320 recommends agencies develop and implement a termination checklist as part of the termination process to include the collection of outstanding uniforms, badges, keys, etc. The Security Standard, Section PS-4, states an organization must disable information system access within 24 hours of employee separation and terminate any authenticators or credentials associated with the individual.

DBHDS experienced a high volume of turnover during the period under review. The volume of turnover was a contributing factor to these issues as well as other factors such as, a lack of communication, lack of oversight, competing priorities, and insufficient implementation of policies and procedures. Without proper and documented internal controls over terminated employees that ensure the return of Commonwealth property and removal of all access privileges, DBHDS is increasing the risk that terminated employees may retain physical access to Commonwealth property and of unauthorized access to state and internal systems and sensitive information. The decentralization of the agency and secure environment in which facilities operate further increases its exposure to risk.

DBHDS should continue to improve off-boarding policies and procedures across its facilities. These policies and procedures should at a minimum include: the collection of Commonwealth property, timely removal of building access for terminated employees, and timely removal of all information system access in accordance with the CAPP Manual and Security Standard. DBHDS Central Office and management across all facilities should ensure proper

implementation and adherence with off-boarding policies and procedures to include retention of supporting documentation and sufficient communication between responsible departments.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-080: Continue to Improve Controls over the Retirement Benefits System Reconciliation

Applicable to: Department of Behavioral Health and Developmental Services

Prior Year Finding Number: 2021-013; 2020-062; 2019-078; 2018-083; 2017-077; 2016-068; 2015-081; 2014-063

Type of Finding: Internal Control

Severity of Deficiency: Significant Deficiency

DBHDS Central Office and individual facilities did not adequately perform and document reconciliations between the Commonwealth's human resource and retirement benefits systems during fiscal year 2022. Individual facilities have taken corrective actions since the prior audits to improve controls over the retirement benefits system reconciliation. However, we noted the following deficiencies during our review of Central Office and three facilities:

- Central Office did not perform a reconciliation of creditable compensation between the Commonwealth's human resource and retirement benefits systems prior to confirming the monthly contribution.
- For one of two months tested (50%), one facility did not retain documentation to support its review of the Commonwealth's human resource system cancelled records report.
- One facility did not address exceptions identified on the automated reconciliation reports.
- Two facilities did not confirm the monthly contribution snapshot within the required timeframe for four of 24 months (17%).

CAPP Manual Topic 50410 states that agencies should perform a reconciliation of creditable compensation between the Commonwealth's human resource and retirement benefits systems monthly before confirming the contribution. CAPP Manual Topic 50410 also describes each of the automated reconciliation reports and the actions agencies should take to promptly clear exceptions on the reports. Additionally, CAPP Manual Topic 50410 requires agencies to confirm retirement contributions by the 10th of the following month. The Payroll Service Bureau (Bureau) processes payroll for Central Office. The Bureau's Scope of Services agreement with Central Office specifically states that Central Office is responsible for reconciling

credible compensation prior to confirming the monthly contribution, reviewing the Commonwealth's human resource system cancelled records report, and actively resolving discrepancies identified during the reconciliation process.

Central Office Payroll and Human Resources departments did not properly perform the reconciliation process as they lacked an adequate understanding of responsibilities. The issues identified at the facilities were a result of a misunderstanding of documentation retention and report review requirements. The untimely confirmations of monthly contributions occurred due to miscommunications between the Payroll and Human Resources departments. Improper reconciliation processes can affect the integrity and accuracy of the information in the Commonwealth's retirement benefits system that determines pension liability calculations for the entire Commonwealth.

Management at Central Office and all DBHDS facilities should ensure that staff adequately perform and document monthly reconciliations of the Commonwealth's retirements benefits system. DBHDS should retain documentation to support their review of the Commonwealth's human resource system cancelled records report. The Payroll and Human Resources departments should communicate during the reconciliation process and provide adequate training to staff to ensure that they know how to properly perform the reconciliation process. Further, when improving controls over the reconciliation of the retirement benefits system, DBHDS should consider the changes in controls that will result from the implementation of the Commonwealth's new human resource and payroll management system, which occurred in fiscal year 2023.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-081: Improve Internal Controls over Employee Separation Process

Applicable to: Virginia Alcoholic Beverage Control Authority

Prior Year Finding Number: N/A

Type of Finding: Internal Control

Severity of Deficiency: Significant Deficiency

The Authority does not have adequate internal controls over the completion of off-boarding checklists or removing access for terminated employees. Our sample of 27 terminated employees during fiscal year 2022 found:

- Two of 27 (7%) separation checklists remained incomplete 80 and 117 business days after the employees' termination date.

- Supervisors completed ten of 27 (37%) checklists six to 90 business days after the employees' termination date.
- For 10 of 27 (37%) employees, the Authority removed system access seven to 66 business days after the employees' termination date. Two instances were related to the Authority's active directory and eight instances were related to the Commonwealth's electronic procurement system.
- Seventeen of 27 (63%) of the dates on the checklist did not agree to the date the Authority removed the employee's system access.

The Authority's human resource system generates an off-boarding checklist with multiple sections for completion by various departments. The five-day timeframe within the separation procedure is specific only to the section of the checklist the direct supervisor must complete. The policy does not define specific timeframes for the completion of other sections, which includes human resources, payroll, and information systems, nor does it define a timeframe for system removal. This makes it difficult to enforce adherence to policy and ensure timeliness of completion. Additionally, Human Resources has not updated the separation checklist to reflect changes in systems (system retirements and new system implementations) to ensure system access is properly removed.

The Authority relies on active directory system access removal for removal of access to many of the Authority's critical systems, including the financial management system and the inventory and logistics system. Therefore, Human Resources does not track the removal of system access outside of the Authority's active directory. This leaves systems outside of the Authority's active directory, such as the Commonwealth's statewide systems, at risk for the Authority not removing access timely.

A critical function of completed checklists is to ensure the timely removal of access to the Authority's systems and return of property. The Authority should review their current termination practices to ensure their policy is reasonable and effective internal controls are in place. Additionally, due to their unique structure, the Authority should define specific procedures for retail store employees, enforcement employees, and headquarter employees as access levels and risks are inherently different. This will enable Human Resources to better monitor and hold supervisors accountable for timely completion of the employee checklist and access removal.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-082: Continue Improving Internal Controls over Employment Eligibility**Applicable to:** Virginia Alcoholic Beverage Control Authority**Prior Year Finding Number:** 2021-016**Type of Finding:** Internal Control and Compliance**Severity of Deficiency:** Significant Deficiency

The Authority's Human Resources department has not completed Employment Eligibility Verification (I-9) forms in accordance with guidance issued by the U.S. Citizenship and Immigration Services of the U.S. Department of Homeland Security. Our sample of 25 employees hired by the Authority during fiscal year 2022 found:

- Human Resources did not use the correct I-9 Form for one of 25 employees (4%).
- Three of 25 employees (12%) did not sign Section 1 of the form by the first day of employment.
- Human Resources did not complete Section 2 properly for one of 25 employees (4%).
- Human Resources did not complete Section 2 of the I-9 form timely for two of 25 employees (8%).
- Human Resources did not create a case in the E-Verify system within three days of the first day of employment for nine of 25 employees (36%).
- Human Resources did not complete a case in the E-Verify system for one of 25 employees (4%).

Failure to correctly and timely complete I-9 forms can result in penalties. Additionally, § 40.1-11.2 of the Code of Virginia requires the use of the E-Verify system. The Human Resources Director should ensure that Human Resources staff receive proper training on the U.S. Department of Homeland Security's guidelines and use of the E-Verify system. Internal policies should clearly address use of the E-Verify system and the Human Resources Director should ensure that staff follow those guidelines.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-083: Strengthen Controls over Overtime Payments**Applicable to:** Department of Health**Prior Year Finding Number:** N/A**Type of Finding:** Internal Control**Severity of Deficiency:** Significant Deficiency

Health did not pay employees timely for overtime related to the COVID-19 pandemic and, as a result, had to make retroactive payments to employees in fiscal year 2022. Over the last several years, Health employees have worked a significant amount of overtime given their statewide responsibilities related to the COVID-19 pandemic. During the year, Health paid over 1,600 employees for COVID-19 pandemic-related overtime; however, for over half of these employees, Health made lump sum payments because the overtime worked dated back several months or years. These lump sum payments ranged from 30 days to almost two years after the employee earned the overtime. In addition, as of November 2022, there are 169 employees with COVID-19 pandemic-related overtime hours that Health has not paid because it needs additional information on the hours worked.

In response to the public health emergency declaration, Health permitted employees to work overtime beginning in March 2020. To address this need, Health implemented guidelines which required employees to submit an HDP-43 Disaster Labor Record (HDP-43) form to track their overtime related to the COVID-19 pandemic; however, these guidelines did not establish time requirements for employees to submit their overtime hours worked or for managers to approve the time. There was also some confusion as the COVID-19 pandemic evolved as to which staff were eligible for overtime, and Health's guidelines did not clearly address who was eligible for overtime.

The Federal Government provided funding for COVID-19 pandemic-related overtime costs; however, this funding expired at the end of calendar year 2021. In an effort to process overtime costs using the available funds, Health required supervisors to approve and submit all COVID-19 pandemic overtime hours by November 15, 2021. This communication resulted in many employees submitting information related to overtime hours worked in prior months and years and led to lump sum payments.

By not establishing a timeframe for submission or approval of COVID-19 pandemic overtime hours worked, Health processed overtime payments untimely and also increased the risk of employees inaccurately reporting hours worked given the significant reporting delays. Also, Health currently has employees it has not paid for COVID-19 pandemic overtime hours due to issues identified on the employees' HDP-43 forms. The federal funds available to pay this overtime have expired, so Health will have to identify and use other funding sources to pay employees if it determines the overtime hours are valid.

Health should ensure it has adequate policies and procedures in place to pay employees timely, including in emergency situations. As a best practice, agency policies and procedures should be specific and establish a timeframe for submission and approval of information to

ensure timely processing. Health should also clearly communicate policies and procedures to staff and supervisors and ensure they adhere to the policies and procedures. Additionally, in emergency situations, Health should regularly update policies and procedures to ensure adequate internal controls are in place.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-084: Continue Strengthening the Termination Process

Applicable to: Department of Health

Prior Year Finding Number: 2021-018; 2020-021

Type of Finding: Internal Control

Severity of Deficiency: Significant Deficiency

Health did not properly execute all off-boarding procedures for employees who separated from the agency. Health did not process the final leave payouts for six of 20 (30%) employees in a timely manner. Health made the leave payouts between two and four pay periods after the employees' termination dates.

CAPP Manual Topic 50320 states that "final payments to terminating employees should be issued on the payday following the last period worked." As a result of Health untimely processing employee terminations, the former employees experienced delays in receiving their final payouts. The untimely processing was the result of several different issues, but resource constraints and prioritization of other tasks were contributing factors. In some cases, other departments did not provide required information to OFM timely. There were also instances where Human Resources did not approve leave submitted timely, and there were delays with OFM verifying the payment in the Commonwealth's payroll system.

Health should continue to strengthen the termination process to ensure departments provide all the required information to OFM in a timely manner, and supervisors perform subsequent approvals and reviews timely. Improving this process will reduce the risk of Health not processing leave payouts timely.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-085: Ensure Supervisors are Completing the Separating Employee Checklist**Applicable to:** Department of Transportation**Prior Year Finding Number:** 2021-017; 2020-020**Type of Finding:** Internal Control**Severity of Deficiency:** Significant Deficiency

While Transportation's management incorporated additional guidance for the timely completion of separation checklists into internal trainings for supervisors, supervisors at Transportation are not completing and providing the Employee Separation/Transfer Checklist (checklist) to Transportation's Human Resources Division (Human Resources). Human Resources could not provide evidence that supervisors completed checklists for nine of the 25 terminated employees sampled, or 36 percent.

Transportation's guidance on the checklist states that it is the supervisor's responsibility to complete the checklist and submit it to Human Resources either by the employee's last day of work or within three business days of notification that the employee will not be returning to active employment or transferring to another position. Human Resources relies on the completion and submission of this checklist by supervisors to properly complete the separation process. By not completing and submitting the checklist, there is an increased risk of misappropriation of Commonwealth assets and non-employees having the ability to access Transportation's information systems and facilities. Human Resources should take the necessary steps to ensure supervisors are following through with their responsibilities to complete and submit the checklist to Human Resources and should escalate issues of non-compliance to the appropriate individuals within management.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-086: Reconcile the Commonwealth's Retirement Benefits System**Applicable to:** Department of Social Services**Prior Year Finding Number:** N/A**Type of Finding:** Internal Control**Severity of Deficiency:** Significant Deficiency

Human Resources does not sufficiently reconcile retirement contributions before confirming to the System that retirement data is correct. During the audit, we noted the following deficiencies:

- Human Resources did not perform the required monthly reconciliations between the Commonwealth's retirement benefits system and the Commonwealth's human resource system for eight months (67%) of fiscal year 2022.
- Human Resources did not review the Commonwealth's human resource system cancelled records report.

CAPP Manual Topic 50410 states that agencies should perform a reconciliation of creditable compensation and the approved purchase of prior service agreements between the Commonwealth's human resource and retirement benefits systems monthly before confirming the contribution. Further, CAPP Manual Topic 50410 requires a daily review of the human resource system cancelled records report.

While the Bureau performs certain reconciliation processes on behalf of Social Services, the Bureau's Scope of Services Manual states that agencies must reconcile credible compensation and approved prior purchase of service agreements from human resource data to the retirement benefits system, review the Commonwealth's human resource system cancelled records report, and resolve discrepancies identified during the reconciliation process prior to confirming the contribution snapshot.

Human Resources previously created policies and procedures to reconcile the Commonwealth's retirement benefits system, but experienced turnover in fiscal year 2022, which led to the lack of reconciliations of retirement contributions. Additionally, in April 2022, Social Services transitioned to the Commonwealth's new payroll and human resources system, which affected the internal controls in place over the reconciliation process. Social Services did not update its policies and procedures to reflect this system change due to inadequate staffing.

Insufficient reconciliation processes can affect the integrity of the information in the Commonwealth's retirement benefits system that determines pension liability calculations for the entire Commonwealth. Since the System actuary uses retirement benefits system data to calculate the Commonwealth's pension liabilities, inaccurate data could result in a misstatement in the Commonwealth's financial statements. Reviewing and correcting items in the cancelled records report ensures accurate calculation of retirement benefits and proper transmission between the human resource and retirement benefits systems. Untimely certification of retirement contributions impacts the ability of Accounts to process inter-agency transfers for any differences between the amounts confirmed in the Commonwealth's retirement benefits system and the retirement contributions withheld and paid, for all agencies across the Commonwealth.

Human Resources should review CAPP Manual Topic 50410 and the Bureau's Scope of Services Manual to ensure it has an adequate understanding of its responsibilities in relation to reconciling retirement benefits system information. Additionally, Human Resources should update its policies and procedures to reflect its transition to the Commonwealth's new payroll and human resource system. Finally, Human Resources should ensure that it reconciles retirement data timely and in accordance with the CAPP manual prior to confirming the contribution snapshot monthly.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-087: Improve Processes over Employment Eligibility Verification

Applicable to: University of Virginia

Prior Year Finding Number: 2021-015; 2020-019

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

The University of Virginia (University) Human Resources Office (Human Resources) continues to improve the University's process to ensure compliance with Employment Eligibility Verification Form (Form I-9) completion. Human Resources sent communications to hiring managers to emphasize the importance of Form I-9 compliance and timely completion. Additionally, Human Resources created a student hiring website and two student monthly reports aimed at Form I-9 compliance. However, we found that Human Resources did not comply with guidelines issued by the U.S. Citizenship and Immigration Services of the U.S. Department of Homeland Security for 12 employee Form I-9s out of a sample of 25 randomly selected employees (48%). The applicable compliance criteria resulting in exceptions are as follows:

- ten out of 25 (40%) employees did not complete and sign Section 1 of the Form I-9 by the first day of employment;
- for nine out of 25 (36%) employees, the Human Resources Officer did not complete Section 2 within three business days after the first day of employment; and
- for nine out of 25 (36%) employees, Human Resources did not create a case in E-Verify within three business days.

The Immigration Reform and Control Act of 1986 requires employers to verify employment eligibility and identify all employees hired after November 6, 1986, by using Form I-9. U.S. Citizenship and Immigration Services sets forth federal requirements for completing Form I-9 in the Handbook for Employers M-274 (the Handbook). Chapter 3 of the Handbook requires the employee to complete and sign Section 1 of Form I-9 by the first date of employment. Chapter 4 of the Handbook requires the employer to complete Section 2 of Form I-9 within three business days of the first date employment. Chapter 2.2 of the E-Verify User Manual requires employees to create a case in E-Verify no later than the third business day after the employee starts work. Noncompliance with federal regulations related to employment verification could result in civil and/or criminal penalties and debarment from government contracts.

The decentralized nature of the hiring and on-boarding process is the primary cause of noncompliance. Each applicable school is responsible for hiring and subsequently recording and

activating each new hire in the University's payroll and HR system. Employees cannot complete Form I-9 until they are active in the payroll and HR System, and delays in this process create little to no time for an employee to complete their Form I-9 on the first day of employment. Human Resources should continue to develop procedures to ensure each decentralized department responsible for hiring timely enter new employees into the System to ensure compliance with employee eligibility requirements.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-088: Implement Internal Controls to Terminate Benefits for Employees Convicted of a Felony

Applicable to: Department of Corrections-Central Administration

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

The Virginia Department of Corrections (Corrections) has not designed, implemented, or documented internal controls to identify when it is necessary to initiate the benefits forfeiture process against an employee convicted of a felony in relation to his/her employment. Two former employees committed offenses while performing job responsibilities at Corrections which resulted in the conviction of a felony. Management did not initiate the process of terminating these employees' benefits with the System as there were no policies and procedures in place to direct Corrections to perform this process.

Section 51.1-124.13 of the Code of Virginia requires the forfeiture of all pension and related benefits under title 51 if there is a conviction of a felony by a state employee associated with the performance of the employee's job and the person's employer determines that the felony arose from misconduct in a covered position on or after July 1, 2011. To aid agencies in meeting this requirement, the System created a form known as the VRS-180 form. This form contains background information and steps an agency can take to meet the requirements of the Code of Virginia. The System asserts that agencies are responsible for initiating the benefits forfeiture process and communicating required forfeitures to the System. Without adequately designing and implementing internal controls over this process, an individual convicted of a qualifying felony may be able to obtain benefits through the System.

Management believed that they were not responsible for completing and sending the form to the System because the employees resigned from their positions in fiscal year 2020 and did not receive a conviction of a felony until fiscal year 2022. In addition, there was confusion amongst Corrections' Human Resources and Special Investigation Unit as to which division was responsible for initiating this process.

Management should establish policies and procedures regarding a process that identifies when it is necessary to initiate the benefits forfeiture process in accordance with the Code of Virginia and state which departments are responsible for the implementation of these policies and procedures. This process should also include a tracking aspect to ensure that Corrections is monitoring the outcomes of trials where there is a potential for a felony conviction of a Corrections' employee in relation to their job responsibilities. Management should also communicate with the System to ensure there is no further action needed by Corrections for the known conviction of a felony by the two prior employees referenced in this finding.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

THIRD-PARTY SERVICE PROVIDERS

2022-089: Obtain, Review, and Document System and Organization Control Reports of Third-Party Service Providers

Applicable to: Department of Social Services

Prior Year Finding Number: 2021-019

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

ALPT or Cluster Name and ALN: SNAP Cluster - 10.551, 10.561 (COVID-19)

Federal Award Number and Year: 221VA407S2514 - 2022

Name of Federal Agency: U.S. Department of Agriculture

Type of Compliance Requirement - Criteria: Other - 7 CFR § 274.1(i)(2)

Known Questioned Costs: \$0

Social Services continues to not have sufficient internal controls for obtaining, reviewing, and documenting System and Organization Control (SOC) reports of service providers. Social Services uses service providers to perform functions such as administering the Electronic Benefit Transfer (EBT) process for public assistance programs, processing public assistance program applications, and performing call center functions. SOC reports, specifically SOC 1, Type 2 reports, provide an independent description and evaluation of the operating effectiveness of a service provider's internal controls over financial processes and are a key tool in gaining an understanding of a service provider's internal control environment and maintaining oversight over outsourced operations. Social Services could not demonstrate that it reviewed service provider SOC reports to identify deficiencies or determined whether the reports provided adequate coverage over operations during the fiscal year.

CAPP Manual Topic 10305 requires agencies to have adequate interaction with service providers to appropriately understand the service provider's internal control environment. Agencies must also maintain oversight over service providers to gain assurance over outsourced

operations. Additionally, Section 1.1 of the Security Standard states that agency heads remain accountable for maintaining compliance with the Security Standard for information technology equipment, systems, and services procured from service providers, and that agencies must enforce the compliance requirements through documented agreements and oversight of the services provided. Finally, 2 CFR § 200.303(a) requires non-federal entities to establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Social Services shares responsibilities for reviewing SOC reports with VITA's Enterprise Cloud Oversight Services (ECOS), based on the type of SOC report. The individuals responsible for obtaining and reviewing SOC 1, Type 2 reports misunderstood the services provided by ECOS, as ECOS does not review SOC 1, Type 2 reports, and did not have clear expectations as to what they should obtain, review, and document during their review of SOC 1, Type 2 reports. As a result, Social Services did not develop policies and procedures related to obtaining, reviewing, and documenting SOC 1, Type 2 reports in relation to our recommendation in the prior audit.

Without adequate policies and procedures over service providers' operations, Social Services is unable to ensure its complementary controls are sufficient to support its reliance on the service providers' control design, implementation, and operating effectiveness. Additionally, Social Services is unable to address any internal control deficiencies and/or exceptions identified in the SOC reports. In effect, Social Services is increasing the risk that it will not detect a weakness in a service provider's environment by not obtaining the necessary SOC reports timely or properly documenting the review of the reports.

Social Services should develop agency-wide policies and procedures that other divisions can use when obtaining, reviewing, and documenting SOC reports. Policies and procedures should comply with the requirements outlined in the CAPP Manual and Security Standard. These policies and procedures should include, at a minimum, the timeframes for obtaining SOC reports from the service provider, documentation requirements for user entity complementary controls, the steps needed to address internal control deficiencies and/or exceptions found in reviews, and the responsible staff for any corrective actions necessary to mitigate the risk to the Commonwealth until the service provider corrects the deficiency.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-090: Improve Third-Party Oversight Process**Applicable to:** Department of Medical Assistance Services**Prior Year Finding Number:** N/A**Type of Finding:** Internal Control and Compliance**Severity of Deficiency:** Significant Deficiency**ALPT or Cluster Name and ALN:** Medicaid Cluster - 93.775, 93.777, 93.778 (COVID-19)**Federal Award Number and Year:** 2205VA5MAP - 2022**Name of Federal Agency:** U.S. Department of Health and Human Services**Type of Compliance Requirement - Criteria:** Other - 2 CFR § 200.303(a)**Known Questioned Costs:** \$0

Medical Assistance Services does not have a formal and consistent process for maintaining oversight for three of its IT third-party service providers (providers) that manage and support the Medicaid management system. As a result of an informal and inconsistent process, Medical Assistance Services did not verify or implement three controls required by the Hosted Environment Security Standard. We communicated the three weaknesses to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia due to it containing descriptions of security mechanisms.

Without a formal and consistent process to maintain oversight of its providers, Medical Assistance Services cannot validate whether its providers implement the security controls that meet the requirements in the Hosted Environment Security Standard to protect the agency's sensitive and mission-critical data. While Medical Assistance Services has a formal IT Third Party and Vendor Compliance Management Policy, effective as of December 31, 2021, the agency experienced turnover in its ISO position in June 2022 before the development of a formal procedure. As a result, Medical Assistance Services did not consistently maintain oversight of its providers in accordance with the Hosted Environment Security Standard.

Medical Assistance Services should dedicate the necessary resources to develop a formal procedure to maintain oversight of its providers in accordance with its policy and the Hosted Environment Security Standard. Medical Assistance Services should also dedicate the necessary resources to implement and consistently perform the formal oversight process, which will help maintain the confidentiality, integrity, and availability of sensitive and mission-critical data.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-091: Improve Oversight of Third-Party IT Service Providers**Applicable to:** Virginia Lottery**Prior Year Finding Number:** N/A**Type of Finding:** Internal Control and Compliance**Severity of Deficiency:** Significant Deficiency

Lottery does not have formal policies and procedures to maintain oversight over its third-party information technology service providers (providers) and as a result, does not consistently obtain and review independent audit assurance from its providers. Additionally, Lottery does not document its reviews and determination of possible compensating controls for deficiencies found in the providers' assurance reports. Providers are organizations that perform outsourced business functions on behalf of Lottery and the Commonwealth.

The Security Standard states that agency heads remain accountable for maintaining compliance with the Security Standard through documented agreements with the providers and oversight of services provided. Additionally, the Hosted Environment Security Standard, requires Lottery to perform an annual security audit or review the annual audit report conducted by an independent, third-party audit firm on an annual basis (Security Standard, section 1.1: Intent; Hosted Environment Security Standard, section SA-9-COV-3: External Information System Services).

Without an established process to consistently obtain and review independent audit assurance over the providers' internal controls, Lottery cannot validate that those providers have effective IT security controls to protect sensitive data. Lottery conducts reviews of independent audit assurance reports as part of a risk assessment or when evaluating new providers and verbally communicates the results of the evaluation but does not perform the reviews on a scheduled basis. The lack of a consistent and documented process is due to the absence of formal policies and procedures that address the requirements outlined in the Security Standard and Hosted Environment Security Standard.

Lottery should develop and implement a formal framework for gaining appropriate assurance over outsourced operations that affect its IT environment, sensitive data, or mission-critical processes. This process should include developing formal policies and procedures to obtain independent audit assurance for Lottery's evaluation. The evaluation will allow Lottery to determine whether providers' security controls comply with the requirements described in the Security Standard, Hosted Environment Security Standard, and documented contract agreement. Lottery can obtain assurance in several forms including, but not limited to, SOC reports, on-site reviews, or other independently verified assurance of the providers' internal control environment. Also, to maintain consistency and continuity, Lottery should document its evaluation of independent audit assurance reports, final decisions, and actions items resulting from the assurance report evaluation process.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-092: Continue Improving Oversight of Third-Party Service Providers

Applicable to: Virginia Alcoholic Beverage Control Authority

Prior Year Finding Number: 2021-021; 2020-069

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

The Authority continues to develop a formal and consistent process to oversee and manage its third-party service providers in accordance with the NIST Standard. Due to the departure of the ISO in December 2021, the Authority was unable to perform corrective actions during fiscal year 2022 to resolve the prior year's three weaknesses. However, the new ISO, hired in June 2022, has begun drafting a new policy and process for managing third-party providers with an expected implementation during 2023.

The NIST Standard requires the Authority to employ methods to monitor security control compliance by the providers on an ongoing basis. Without a formal and consistent process to gain assurance that its providers implement information security controls, and that they operate effectively, the Authority cannot guarantee its data is secure in accordance with its policies and the NIST Standard.

The Authority should continue developing and implementing formal policies and procedures to oversee and manage its third-party service providers and address the three weaknesses in the prior report. Additionally, the Authority should enforce its new process to ensure consistent oversight of providers. This will ensure the providers adhere to the same security controls that govern the Authority's internal information technology systems and confirm overall compliance with the requirements outlined in the NIST Standard.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-093: Continue Improving Service Provider Oversight**Applicable to:** Department of Transportation**Prior Year Finding Number:** 2021-022**Type of Finding:** Internal Control and Compliance**Severity of Deficiency:** Significant Deficiency

While Transportation formalized a process to maintain oversight of third-party Software as a Service (SaaS) providers that fall under VITA's ECOS during fiscal year 2022, Transportation has not yet matured the process to consistently obtain and review monthly performance reports and communicate with ECOS to ensure SaaS providers resolve reported weaknesses. Transportation uses VITA's ECOS to assist the agency with gaining assurance that its SaaS providers implement the minimum-security controls required by the Commonwealth's Hosted Environment Information Security Standard.

Executive branch agencies, such as Transportation, that receive information technology services from VITA must follow the Hosted Environment Security Standard Section 1.1, which states management remains accountable for maintaining compliance with the Hosted Environment Security Standard through documented agreements and oversight of the services provided. Without consistently reviewing and maintaining VITA ECOS' documentation, and ensuring the SaaS providers resolve any weaknesses identified in their reports, Transportation cannot validate that its SaaS providers are implementing security controls that meet the requirements in the Hosted Environment Security Standard to protect sensitive and confidential data.

Transportation should consistently obtain and review reports from ECOS for each SaaS provider and communicate with ECOS regarding control deficiencies identified in the reports to help maintain the confidentiality, integrity, and availability of sensitive and mission critical data.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

STATEMENT OF ECONOMIC INTERESTS

2022-094: Implement Policies and Procedures Related to Conflict of Interests Requirements

Applicable to: Department of Human Resource Management

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Human Resource Management did not properly identify all employees holding a position of trust and did not ensure that employees hired into positions of trust completed the required Statement of Economic Interest (SOEI) form as a condition of assuming employment or a new position at the agency. Specifically, three employees holding positions of trust during the fiscal year under audit did not file a SOEI form or complete the required training in a timely manner.

Pursuant to the Code of Virginia § 2.2-3114A and § 2.2-3118.2, persons occupying positions of trust within state government shall file with the Ethics Council, as a condition to assuming office or employment, a disclosure statement of their personal interests and such other information as is required on the form, on or before the day such office or position of employment is assumed, and thereafter shall file such a statement annually on or before February 1. Additionally, the Conflict of Interests Act requires filers complete orientation training to help them recognize potential conflicts of interest. This orientation must be completed within two months of hire and at least once during each consecutive period of two calendar years.

Human Resource Management could be susceptible to actual or perceived conflicts of interest that would impair or appear to impair the objectivity of certain programmatic or fiscal decisions made by employees in designated positions of trust. By failing to ensure that all required employees have completed the necessary disclosures and training, Human Resource Management may not be able to rely on its employees to effectively recognize, disclose, and resolve conflicts of interest. While not a cost to the agency, employees in a position of trust who do not complete the required SOEI form may, as allowed by the Code of Virginia § 2.2-3124, be assessed a civil penalty in an amount equal to \$250.

For the three individuals who needed to submit SOEI forms, two of these individuals assumed new jobs within the agency during the fiscal year, while one individual was already in a position of trust. We identified these employees as potentially holding positions of trust based on their job titles and descriptions and Human Resource Management confirmed that these individuals needed to submit SOEI forms and complete the required training to comply with the requirements above. Human Resource Management did not properly identify these individuals as holding positions of trust as it does not have policies and procedures that explicitly identifies required filers at the agency.

Human Resource Management should implement and maintain written policies and procedures to meet the Code of Virginia requirements for completing the SOEI form and applicable training. These policies should specifically outline positions of trust at the agency and

develop processes to ensure that individuals submit SOEI forms as a condition of assuming their employment or a new position and annually as required by the Code of Virginia and complete required training at least once every two years.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-095: Continue Addressing Compliance with the Conflict of Interests Act

Applicable to: Department of Health

Prior Year Finding Number: 2021-058; 2020-059; 2019-085

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

Health did not ensure employees occupying a position of trust completed the Conflict of Interests Act (COIA) training within the required timeframe. Nine of 70 (13%) employees designated as required filers did not complete the training. In addition, Health's records for tracking employee COIA training are not up to date. There were several instances where an employee had completed the training, but Health did not document completion in its records.

Section 2.2-3130 of the Code of Virginia requires filers to complete orientation training to help them recognize potential conflicts of interest. Employees in positions of trust must complete this training within two months of hire and at least once during each consecutive period of two calendar years. Because not all of Health's SOEI filers have completed the necessary training even after Health notified them of the training requirement, Health may not be able to rely on its employees to effectively recognize, disclose, and resolve conflicts of interest.

Health is continuing to implement corrective action related to this issue. Health's Office of Human Resources (OHR) is responsible for monitoring employees' COIA training completion status. Health relies on an automated notification system to inform new and existing employees when they must complete certain required trainings and provides them with deadlines for completion. OHR properly notified employees of the training and deadlines but did not follow up to ensure the employee completed the training and met requirements.

OHR should continue to monitor all employees designated in positions of trust to ensure they complete the required COIA training once within each consecutive period of two calendar years and hold the employees accountable for untimely completion. This enhanced monitoring will improve compliance with the COIA and reduce the risk of improper or incomplete conflicts disclosure. Additionally, Health needs to ensure it keeps its records for tracking training up to date and accurate.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-096: Ensure Compliance with the Conflict of Interests Act

Applicable to: Department of Behavioral Health and Developmental Services

Prior Year Finding Number: 2021-059

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

In fiscal year 2021, we determined that DBHDS was not properly identifying and tracking individuals in a position of trust to ensure compliance with the COIA requirements. In addition, DBHDS had a process for providing COIA training but did not monitor to ensure applicable individuals complete training. At the end of fiscal year 2022, Central Office Human Resources provided policies and procedures regarding COIA compliance requirements to all DBHDS facilities. However, corrective action remains ongoing and DBHDS continues to improve its processes to ensure compliance with COIA requirements. Due to ongoing corrective action during the period under audit, we did not perform testing of compliance with COIA requirements during the current audit.

Per § 2.2-3114 of the Code of Virginia, persons occupying positions of trust within state government or non-salaried citizen members of policy and supervisory boards shall file a disclosure statement with the Commonwealth's Ethics Advisory Council, as a condition to assuming office or employment, and thereafter shall file such a statement annually on or before February 1. Sections 2.2-3128 through 2.2-3131 of the Code of Virginia require that each employee within a position of trust complete COIA training within two months of their hire date and at least once every two years after the initial training.

Without appropriately identifying employees in positions of trust and ensuring completion of required training, DBHDS could be susceptible to actual or perceived conflicts of interest and may limit its ability to hold its employees accountable for not knowing how to recognize and resolve a conflict of interest. Employees and board members could be subject to penalties for inadequate disclosure on their filings, as outlined within § 2.2-3120 through § 2.2-3127 of the Code of Virginia.

DBHDS should continue to implement a process to identify employees within positions of trust and ensure that they file appropriate disclosures upon hire or promotion, and subsequently at each annual filing period. In addition, DBHDS should track to ensure employees complete COIA training timely. Finally, DBHDS should ensure proper implementation of the policies and procedures that Central Office Human Resources developed at the end of fiscal year 2022.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-097: Monitor Internal Procedures to Ensure Compliance with the Conflict of Interests Act

Applicable to: Department of Social Services

Prior Year Finding Number: 2021-060

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

ALPT or Cluster Name and ALN: Pandemic EBT – Admin Costs - 10.649 (COVID-19)

Federal Award Number and Year: 221VA457S9007 - 2022

Name of Federal Agency: U.S. Department of Agriculture

Type of Compliance Requirement - Criteria: Procurement and Suspension and Debarment - 2
CFR § 200.317

Known Questioned Costs: \$0

Human Resources is not monitoring compliance with its internal procedures to ensure individuals in positions of trust file the required SOEI disclosure form and complete the required COIA training. Of the 41 employees identified in positions of trust, nine employees (22%) did not file an SOEI form. Three of the nine individuals who did not file an SOEI form held positions with procurement responsibilities. Additionally, of nine randomly selected employees identified in positions of trust, Human Resources was unable to locate the training records for five employees (56%) to demonstrate they completed their required COIA training.

Executive Order Number Eight (2018) requires that the head of each agency, institution, board, commission, council, and authority within the Executive Branch be responsible for ensuring that designated officers and employees file their SOEI form in accordance with § 2.2-3114 of the Code of Virginia. Additionally, § 2.2-3114 and § 2.2-3118.2 of the Code of Virginia state that persons occupying positions of trust within state government or non-salaried citizen members of policy and supervisory boards shall file a disclosure statement with the Commonwealth's Ethics Advisory Council of their personal interests, and such other information as is required on the form, on or before the day such office or position of employment is assumed, and thereafter shall file such a statement annually on or before February 1. Further, § 2.2-3130 of the Code of Virginia states orientation training is required to be completed by filers within two months of their hire or appointment and at least once during each consecutive period of two calendar years. Finally, the Virginia Public Procurement Act requires state agencies to adopt the provisions of the COIA to promote ethics in public contracting, and 2 CFR § 200.317 requires states to follow its procurement policies and procedures when procuring property and services with federal funds.

While Human Resources has sufficient policies and procedures in place to ensure compliance with the COIA, it has not monitored compliance with its procedures to ensure all employees in positions of trust file their SOEI forms timely and complete the required training. Human Resources has not been able to monitor compliance with its policy because of turnover within its division.

Without appropriately monitoring individuals in positions of trust, Human Resources cannot ensure that it is fully compliant with the provisions in the COIA. In effect, Social Services could be susceptible to actual or perceived conflicts of interest and limited in its ability to hold employees accountable. These actions could potentially lead to a violation of state or federal laws or regulations. Human Resources should dedicate the resources necessary to monitor all employees designated in a position of trust to ensure they file the required SOEI form and complete the required COIA training.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

EXPENSES AND ACCOUNTS PAYABLE

2022-098: Improve Controls over Capital Outlay Voucher Processing

Applicable to: Department of Behavioral Health and Developmental Services

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

DBHDS should improve controls over the processing of capital outlay invoices. The Architectural and Engineering, Budget and Financial Reporting, and Fiscal offices within DBHDS Central Office are responsible for processing capital outlay invoices for the entire agency. Architectural and Engineering is responsible for the initial receipt and approval of invoices prior to forwarding to Budget and Financial Reporting for approval before Fiscal can process for payment. During fiscal year 2022, the previously referenced offices began assessing and improving controls over the processing of capital outlay invoices, which included implementation of updated policies and procedures.

Our review of 30 capital outlay vouchers processed by DBHDS during fiscal year 2022 found a lack of documentation to support invoice receipt dates, inaccurate recording of the goods and service receipt date, and noncompliance with the prompt payment provisions of the Code of Virginia. Specifically:

- Architectural and Engineering did not have a consistent process for tracking invoice receipt dates and was unable to provide documentation to support the invoice receipt date for ten of 30 (33%) invoices.
- Fiscal inaccurately recorded the goods and service receipt date in the Commonwealth's accounting and financial reporting system for 21 of 30 (70%) vouchers. Fiscal identified and corrected this error during fiscal year 2022 prior to our review.
- Sixteen of 25 invoices (64%) were not in compliance with the prompt payment provisions of the Code of Virginia. The remaining five invoices tested were not subject to the prompt payment provisions.

As outlined in § 2.2-4347 of the Code of Virginia, every state agency that acquires goods or services or conducts any other type of contractual business with nongovernmental, privately-owned enterprises shall promptly pay for the delivered goods and services within 30 days of the receipt of a proper invoice or receipt of the goods and services, whichever is later. As DBHDS did not have a consistent process for tracking invoice receipt dates and was inaccurately recording the goods and service receipt date, there is an increased risk of miscalculated payment due dates, which can contribute to noncompliance with the prompt payment provisions of the Code of Virginia. Additionally, inaccurate recording of the goods and service receipt date can lead to improper recognition of year-end payables and accruals reported in the Commonwealth's financial statements.

Improper management and oversight of the process for receiving invoices within Architectural and Engineering led to untimely invoice processing and noncompliance with the Code of Virginia. Additional factors, such as a lack of training and miscommunication caused the lack of documentation to support invoice receipt dates and inaccurate recording of the goods and services receipt dates. DBHDS should continue to improve controls over the processing of capital outlay invoices, including increased oversight over the process and additional training, to ensure accurate recording of invoice receipt dates and goods and services receipt dates and ensure compliance with the prompt payment provisions in the Code of Virginia.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-099: Continue Improving Internal Controls over Processing Payments**Applicable to:** Virginia Alcoholic Beverage Control Authority**Prior Year Finding Number:** 2021-055**Type of Finding:** Internal Control**Severity of Deficiency:** Significant Deficiency

The Authority did not process payments in compliance with the Authority's Signature Authority & Procurement Responsibility policy. During fiscal year 2022, the Authority processed approximately 18,000 payments. Over 9,000 of these payments are related to the purchase of spirits through the bailment inventory process, distillery payments, or rent payments. Since the Authority's inventory system internally generates the bailment statements, and distillery and rent payments do not follow the standard accounts payable process, we excluded these payments from our review of vendor invoices.

In our sample of 30 payments, for which prompt payment requirements were applicable, we identified six instances in which the Authority did not process payment within the required 30 days. In addition, we identified four instances in which dates on supporting documentation did not match dates entered in the system. Per the Authority's policy, Accounts Payable establishes the required payment due date based on the terms of the contract; or if a contract is not in existence, 30 calendar days after the receipt of a proper invoice, or 30 days after the receipt of goods or services, whichever is later. By not ensuring timely payments, the Authority may harm their reputation as a buyer, damage relationships with vendors, and could incur late fees.

Late payments were primarily the result of individuals responsible for receiving goods and services not performing their duties timely. Accounts Payable's process requires a three-way match before processing payment; therefore, Accounts Payable cannot process payments for respective vendor charges until the receiver marks the purchase as received in the Commonwealth's procurement system.

Accounts Payable identified a category of utility bills which historically had a higher risk of late payments. The Authority implemented a new process related to these utility bills in March 2022, which has improved the timeliness of payments. The Authority should continue to improve processes to ensure that departments mark items as received within the Commonwealth's procurement system and submit required documentation in a timely manner to Accounts Payable to ensure the Authority makes all payments within the 30-day period. Additionally, the Authority should ensure staff enters accurate dates into the Commonwealth's procurement system, so that the Authority can properly monitor adherence to its policy.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

PROCUREMENT AND CONTRACT MANAGEMENT

2022-100: Continue to Ensure ITISP Suppliers Meet all Contractual Requirements

Applicable to: Virginia Information Technologies Agency

Prior Year Finding Number: 2021-023; 2020-070

Type of Finding: Internal Control

Severity of Deficiency: Significant Deficiency

ALPT or Cluster Name and ALN: Medicaid Cluster - 93.775, 93.777, 93.778 (COVID-19)

Federal Award Number and Year: 2205VA5MAP - 2022

Name of Federal Agency: U.S. Department of Health and Human Services

Type of Compliance Requirement - Criteria: Other - 2 CFR § 200.303(e)

Known Questioned Costs: \$0

Although VITA is monitoring and enforcing the contractual requirements each month, as of June 2022, there were still cases of Information Technology Infrastructure Services Program (ITISP) suppliers not meeting the minimum requirements. When ITISP suppliers do not meet all contractual requirements (e.g., key measures, critical service levels, deliverables), it impacts the ability of Commonwealth agencies that rely on the ITISP services to comply with the Security Standard.

The Security Standard is a baseline for information security and risk management activities for Commonwealth agencies. Many agencies rely on services provided through the ITISP suppliers to ensure compliance with the Security Standard. For example, the Security Standard requires the installation of security-relevant software updates within 90 days of release (Security Standard Section: SI-2 Flaw Remediation). Commonwealth agencies rely on the ITISP suppliers for the installation of security patches in systems that support agencies' operations. Our audits at various agencies for fiscal year 2022 found critical and highly important security patches that were past the 90-day Security Standard requirement. The systems missing critical security updates are at an increased risk of successful cyberattack, exploit, and data breach by malicious parties.

Additionally, the Security Standard requires agencies to review and analyze audit records at least every 30 days for indications of inappropriate or unusual activity (Security Standard Section: AU-6 Audit Review, Analysis, and Reporting). Our audits of various agencies for fiscal year 2022 found that agencies rely on the ITISP suppliers to provide access to a centralized monitoring tool that collects audit log information about activities in the IT environment. Certain agencies were unable to obtain access to the audit log information during fiscal year 2022, and thus were not able to comply with the Security Standard requirements related to audit log monitoring. Although the supplier was performing audit logging and monitoring, only a select few agencies have access to the monitoring tool while the supplier is pilot testing the tool. The Commonwealth's risk associated with data confidentiality, integrity and availability increases with agencies not being able to review and monitor their individual audit logs.

During fiscal year 2022, VITA and the Multisource Service Integrator (MSI) evaluated the current service level measurements to ensure they align with the Commonwealth's needs. As of December 2022, VITA and the MSI are implementing changes to the service level related to security and vulnerability patching. The changes to this service level include establishing a Common Vulnerabilities and Exposures (CVE) threshold. The new security and vulnerability patching service level will require the ITISP suppliers to install any patch with a CVE score above the threshold within 90 days.

VITA continues to work with the managed security supplier to address the agencies' inability to access the audit log information. The supplier replaced the original security incident and event management system with a new managed detection and response (MDR) platform. Currently, only a small number of agencies are piloting the new MDR system.

VITA should document the rationale for all changes to the service levels, including the basis for the CVE score threshold selected, and continually reevaluate the service levels as risks change. To ensure all agencies that rely on the ITISP services can comply with the Security Standard, VITA should ensure ITISP suppliers meet all contractual requirements (e.g., key measures, critical service levels, deliverables). To aid in determining which requirements have Security Standard implications, VITA should crosswalk contractual requirements to the Security Standard. A crosswalk will help in identifying which requirements, if not met, could put an agency at risk per the Security Standard. If VITA determines an ITISP supplier is not meeting a contractual requirement that may have a Security Standard implication, VITA should communicate with the affected agencies and provide guidance on compensating controls and processes the agencies should implement to reduce risk while the suppliers work to meet the requirements of the contract.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

SECTION 3: FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

U.S. DEPARTMENT OF AGRICULTURE

2022-014: Confirm Monitoring Activities are Conducted in Accordance with the Monitoring Plan

2022-016: Evaluate Subrecipients' Risk of Noncompliance in Accordance with Federal Regulations

2022-089: Obtain, Review, and Document System and Organization Control Reports of Third-Party Service Providers

2022-097: Monitor Internal Procedures to Ensure Compliance with the Conflict of Interests Act

Each of the findings referenced above represents a compliance finding that could have a direct and material effect on the financial statements and are required to be reported under Government Auditing Standards. These findings relate to both the financial statements and federal awards. The details of these findings are reported within "Section 2: Financial Statement Findings" of the Schedule of Findings and Questioned Costs.

2022-101: Follow Eligibility Documentation Requirements for Women, Infants and Children Program

Applicable to: Department of Health

Prior Year Finding Number: 2021-061

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

ALPT or Cluster Name and ALN: WIC Special Supplemental Nutrition Program for Women, Infants, and Children - 10.557 (COVID-19)

Federal Award Number and Year: 221VA707W1006 - 2022

Name of Federal Agency: U.S. Department of Agriculture

Type of Compliance Requirement - Criteria: Eligibility - 7 CFR § 246.7(c)(i)

Known Questioned Costs: \$0

Local health department eligibility staff did not complete required eligibility documentation for certain recipients under the Women, Infants and Children (WIC) program. For three of 25 (12%) cases, the local health department staff did not obtain acceptable forms of proof of identification or complete an affidavit confirming identity and residence requirements. While performance has significantly improved from the prior year, local health staff still did not follow policies and procedures in these instances.

Local health department staff are primarily responsible for determining eligibility for the WIC program. As a result of the COVID-19 pandemic, the federal government waived the eligibility requirements related to physical presence and allowed states to adopt alternative

procedures to verify identity and residence requirements. In June 2020, Health received additional guidance from the United States Department of Agriculture Food and Nutrition Services (FNS), requiring proof of identification through encrypted emails or other approved collection methods. If local health staff are unable to collect this proof of identification, Health's procedures require staff to complete an affidavit to verify identity and residency. Additionally, FNS communicated that Health should have recipients sign a statement as to why they are unable to provide proof of identification or residency.

To address these policy changes, Health developed a Remote WIC Services policy in August 2020; however, the policy did not include the requirement for recipients to sign a statement in cases where the recipient could not provide proof of identification. In response to the prior year finding, Health revised the policy and provided training to local health department staff on the eligibility requirements. Health implemented the revised WIC Remote Services policy in January 2022 and although there has been improvement since the prior year, local health department staff are still adjusting to the revised policy.

When local health department staff do not properly verify identification and residential eligibility for recipients, there is a risk that Health could pay WIC benefits to ineligible recipients. In addition, if local health staff do not complete and keep a record of an affidavit, Health cannot hold recipients accountable for their information. Health central office staff should continue working with local health department staff to ensure staff adhere to policies and procedures and maintain required documentation for WIC eligibility.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

U.S. DEPARTMENT OF EDUCATION

2022-102: Ensure the Correct Award Year is Applied to Federal Reports

Applicable to: Department of Education - Central Office Operations

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

ALPT or Cluster Name and ALN: Title I Grants to Local Educational Agencies - 84.010

Federal Award Number and Year: S010A200046 - 2021-2022

Name of Federal Agency: U.S. Department of Education

Type of Compliance Requirement - Criteria: Reporting - 2 CFR § 170 Appendix A

Known Questioned Costs: \$0

Education included an incorrect award year to the federal government in its required Federal Funding Accountability and Transparency Act (FFATA) reporting. Specifically, since 2020,

Education submitted information with the award year 2020, which made it appear that it made 846 subawards totaling \$1.5 billion for its fiscal year 2020 Title I award. However, annually, Education only receives around \$250 million in Title I funding and makes around 135 subawards.

Title 2 U.S. Code of Federal Regulations Part 170 Appendix A, which the U.S. Department of Education included in the terms of the award for Title I, requires Education to report each obligating action exceeding \$30,000 to the FFATA Subrecipient Reporting System. The incorrect submission by Education results in USASpending.gov reporting inaccurate information, which may cause users of this website to make improper conclusions about Education's Title I subawards.

The manager's review of Education's FFATA submission did not detect that after 2020, subsequent Title I subaward information appended to the 2020 award. Education's management should ensure that it has an effective review of its future FFATA submissions and work with the federal government to determine if it can correct the award year in prior submissions.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

- 2022-011:** Perform Responsibilities Outlined in the Agency Monitoring Plan
- 2022-012:** Finalize the Agency Monitoring Plan and Communicate Responsibilities to Subrecipient Monitoring Coordinators
- 2022-013:** Review Non-Locality Subrecipient Single Audit Reports
- 2022-014:** Confirm Monitoring Activities are Conducted in Accordance with the Monitoring Plan
- 2022-015:** Verify that Monitoring Plan Includes All Subrecipient Programmatic Activities
- 2022-016:** Evaluate Subrecipients' Risk of Noncompliance in Accordance with Federal Regulations
- 2022-017:** Comply with TANF Requirement to Participate in the Income Eligibility and Verification System
- 2022-018:** Continue Strengthening Process over Medicaid Coverage Cancellations
- 2022-022:** Improve Information Security Program and IT Governance
- 2022-024:** Improve Information Security Program and Controls
- 2022-029:** Improve Web Application Security
- 2022-030:** Continue Improving IT Risk Management Program
- 2022-052:** Continue Improving IT Change and Configuration Management Process
- 2022-057:** Improve Timely Removal of Critical System Access
- 2022-059:** Monitor Internal Controls to Ensure Timely Removal of System Access
- 2022-060:** Upgrade End-of-Life Technology

2022-064: Continue Developing Record Retention Requirements and Processes for Electronic Records

2022-066: Conduct Audits of Agency Sensitive Systems Timely

2022-090: Improve Third-Party Oversight Process

2022-100: Continue to Ensure ITISP Suppliers Meet all Contractual Requirements

Each of the findings referenced above represents a compliance finding that could have a direct and material effect on the financial statements and are required to be reported under Government Auditing Standards. These findings relate to both the financial statements and federal awards. The details of these findings are reported within “Section 2: Financial Statement Findings” of the Schedule of Findings and Questioned Costs.

2022-103: Implement Internal Controls over TANF Federal Performance Reporting

Applicable to: Department of Social Services

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Material Weakness

ALPT or Cluster Name and ALN: Temporary Assistance for Needy Families (TANF) - 93.558 (COVID-19)

Federal Award Number and Year: 2201VATANF - 2022

Name of Federal Agency: U.S. Department of Health and Human Services

Type of Compliance Requirement - Criteria: Reporting - 45 CFR § 265.7(b)

Known Questioned Costs: \$0

Benefit Programs does not have adequate internal controls in place to ensure accurate reporting for the Administration for Children and Families (ACF) 199 TANF Data Report (ACF-199) and 209 Separate State Programs-Maintenance-of-Effort (SSP-MOE) Data Report (ACF-209). Social Services submits these reports quarterly and creates them using a fully automated process that extracts data from Social Services’ case management system. ACF uses the information in these reports to determine whether the Commonwealth met the minimum work participation requirements for the TANF federal grant program.

Benefit Programs uses a third-party service provider (service provider) to produce the ACF-199 and ACF-209 reports and relies solely on the service provider’s internal controls during the data extraction and data reporting process. During our review, we identified the following instances where the service provider did not report key line information accurately based on the information maintained in Social Services’ case management system or the supporting data:

- Ten out of 50 (20%) cases included in the “Receives Subsidized Child Care” key line, four out of 50 (8%) cases included in the “Unsubsidized Employment” key line item, and two out of 50 (4%) cases included in the “Work Participation Status” key line item did not agree to Social Services’ case management system.

- Three out of three (100%) of the “Total Number of TANF Families” key line item and three out of three (100%) of the “Total Number of SSP-MOE Families” key line items did not agree to the supporting data.

Title 45 CFR § 265.7(b) requires states to have complete and accurate reports, which means that the reported data accurately reflects information available in case records, are free of computational errors, and are internally consistent. Reporting potentially inaccurate or incomplete information prevents the ACF from adequately monitoring Social Services’ work participation rates and the overall performance for the TANF program. In addition, ACF can impose a penalty if it finds Social Services to not be meeting statutory required work participation rates.

Benefit Programs has not developed its own policies and procedures to identify how it obtains assurance over the accuracy of the data included within the submissions. Benefit Programs also relies on the error correction controls of the ACF, performed after report submission, with no secondary review or data validation processes performed within the agency prior to report submission to determine whether the TANF work participation information reported is accurate. Because of the scope of this matter, we consider it to be a material weakness in internal control.

Benefit Programs should implement policies and procedures over the TANF performance reporting process and include a documented secondary review process. Benefit Programs should confirm completion of this review prior to the report submission to ensure accurate reporting of TANF work participation information to ACF in accordance with the ACF-199 and ACF-209 reporting instructions.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-104: Perform Analysis to Identify Service Provider Agencies That Perform Significant Fiscal Processes

Applicable to: Department of Social Services

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

ALPT or Cluster Name and ALN: Social Services Block Grant - 93.667

Federal Award Number and Year: 2201VASOSR - 2022

Name of Federal Agency: U.S. Department of Health and Human Services

Type of Compliance Requirement - Criteria: Other - 2 CFR § 200.303(a)

Known Questioned Costs: \$0

Social Services is not performing a comprehensive analysis of service provider agencies during its Agency Risk Management and Internal Control Standards (ARMICS) review to determine if they perform significant fiscal processes. Significant fiscal processes include, but are not limited to, programs or activities that have a high degree of public visibility, represent areas of concern and high risk to mission-critical business processes for agency managers and stakeholders, or have a significant effect on general ledger account balances. Social Services transferred \$90 million to other state agencies or institutions from various federal grant programs during the fiscal year to administer certain grants management functions on its behalf.

CAPP Manual Topic 10305 states an agency (primary agency) may use another agency (service provider agency) to perform significant fiscal processes for the primary agency. ARMICS states that decisions about significance should consider not only quantitative, but also qualitative factors, and managers should define any fiscal process as significant if errors or misstatements in the process could have adverse consequences for legal or regulatory obligations. Further, CAPP Manual Topic 10305 states that if a primary agency identifies a service provider agency that performs significant fiscal processes, the primary agency must have adequate interaction with the service provider agency to gain an appropriate understanding of the service provider agency's control environment and obtain assurances from the service provider agency regarding the state of internal control applicable to the significant fiscal processes performed. Finally, 2 CFR § 200.303(a) states that the non-federal entity must establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

During its analysis of service provider agencies, Social Services only considered service provider agencies that have a significant effect on general ledger account balances and not those that have a high degree of public visibility or represent areas of concern or high risk to mission-critical business processes. Without performing a comprehensive analysis of service provider agencies during its ARMICS review, Social Services cannot assure itself that it has obtained adequate coverage over service provider agency operations that are quantitatively or qualitatively significant to its operations.

Social Services should identify all service provider agencies and determine which of them provide significant fiscal processes. Thereafter, Social Services should perform a comprehensive analysis to determine if it has an appropriate understanding of the service provider agency's control environment and obtain assurance from the service provider agency regarding the state of internal control applicable to the significant fiscal processes performed.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-105: Document Process to Collect and Retain Documentation Supporting the SSBG Post-Expenditure Report

Applicable to: Department of Social Services

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

ALPT or Cluster Name and ALN: Social Services Block Grant - 93.667

Federal Award Number and Year: 2201VASOSR - 2022

Name of Federal Agency: U.S. Department of Health and Human Services

Type of Compliance Requirement - Criteria: Reporting - 2 CFR § 200.303(a)

Known Questioned Costs: \$0

Finance does not have a documented process in place to collect and retain documentation supporting the number of eligible individuals who received services paid for in part or in whole with federal funds under the Social Services Block Grant (SSBG), which it reported in its federal fiscal year 2021 SSBG Post-Expenditure Report submission to the ACF in March 2022. ACF requires that states submit an annual Post-Expenditure Report that describes how the state expended SSBG funds for the past year. ACF's Office of Community Services analyzes SSBG expenditure and recipient data reported through the Post-Expenditure Reports to develop the SSBG Annual Report and performance measures for the SSBG program.

Title 45 CFR § 96.74 requires states to report actual numbers of recipients and actual expenditures when this information is available. Additionally, 2 CFR § 200.303(a) requires pass-through entities to establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Finance has a consistent process for obtaining and retaining supporting documentation for financial data reported to the federal government but has not yet documented a process for collecting and retaining performance data showing the number of eligible individuals who received services from SSBG. Without documenting its process and retaining supporting documentation, Finance cannot provide assurance that the data included in the SSBG Post-

Expenditure Report is accurate. Finance should document a process to collect and retain all supporting documentation used to complete the SSBG Post-Expenditure Report submitted to ACF to provide assurance that the data included within the Report is accurate.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-106: Strengthen Internal Controls over FFATA Reporting

Applicable to: Department of Social Services

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

ALPT or Cluster Name and ALN: Temporary Assistance for Needy Families (TANF) - 93.558 (COVID-19); Adoption Assistance - 93.659; Foster Care Title IV-E - 93.658; Social Services Block Grant - 93.667

Federal Award Number and Year: 2201VATANF; 2201VAADPT; 2201VAFOST; 2201VASOSR - 2022

Name of Federal Agency: U.S. Department of Health and Human Services

Type of Compliance Requirement - Criteria: Reporting - 2 CFR Part 170 Appendix A

Known Questioned Costs: \$0

Finance is not maintaining proper internal controls over FFATA reporting. FFATA reporting helps to provide full disclosure for how entities and organizations obligate federal funding. During the fiscal year, Social Services disbursed approximately \$588 million in federal funds from roughly 5,000 subawards. During our audit of the TANF, Adoption Assistance, Foster Care, and SSBG federal grant programs, we noted the following deviations from Finance's policy:

- Finance did not complete the required FFATA reporting submissions for the TANF and SSBG federal grant programs.
- Finance did not complete FFATA reporting submissions for three of five (60%) of the subawards sampled for the Adoption Assistance federal grant program. For the two reports tested, Finance could not provide documentation supporting entries into the FFATA Subaward Reporting System (FSRS). Additionally, Finance submitted these reports nearly three and one-half months after the due date.
- For the five subawards tested for the Foster Care federal grant program, Social Services was unable to provide documentation supporting entries into the FSRS for all subawards. Additionally, Finance submitted these reports nearly three and one-half months after the due date.

Title 2 CFR Part 170 Appendix A requires the non-federal entity to report each obligating action exceeding \$30,000 to the FSRS. Further, 2 CFR Part 170 Appendix A requires the non-federal entity to submit subaward information no later than the end of the month following the month in which it made the obligation. Finally, 2 CFR § 200.303(a) states that the non-federal entity must establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Finance did not report this information to FSRS because program personnel did not submit the required information to Finance to report in FSRS. Additionally, Finance was not reviewing Social Services' financial records to ensure program personnel reported all required subaward information. Not uploading obligating actions to FSRS could result in a citizen or federal official having a distorted view as to how Social Services is obligating federal funds.

Finance should remind program personnel to submit required FFATA subaward reporting information as required by its policy. Additionally, Finance should consider periodically checking Social Services' financial records to see if there are instances where program personnel are not submitting the required FFATA subaward reporting information. If so, Finance should collect this information from them promptly to comply with the FFATA reporting requirements.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-107: Complete FFATA Reporting for First Tier SABG Subawards

Applicable to: Department of Behavioral Health and Developmental Services

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

ALPT or Cluster Name and ALN: Block Grants for Prevention and Treatment of Substance Abuse - 93.959 (COVID-19)

Federal Award Number and Year: B08TI083056 - 2022

Name of Federal Agency: U.S. Department of Health and Human Services

Type of Compliance Requirement - Criteria: Reporting - 2 CFR Part 170 Appendix A

Known Questioned Costs: \$0

DBHDS Office of Fiscal and Grants Management (Fiscal and Grants Management) is not completing FFATA reporting for Community Service Boards (CSB) who received funding from the Substance Abuse Block Grant (SABG) federal grant program. During state fiscal year 2022, DBHDS disbursed approximately \$62.2 million in SABG funds to CSBs. This total represents approximately 92 percent of the SABG federal grant program's expenses for state fiscal year 2022.

Title 2 CFR Part 170 Appendix A requires the non-federal entity to report each obligating action, exceeding \$30,000, to FSRS. Fiscal and Grants Management identified the reporting requirements in its policies and procedures for FFATA reporting and completed FFATA reporting for its other subrecipients. However, Fiscal and Grants Management was unable to complete FFATA reporting for CSB's because of staffing shortages. Additionally, Fiscal and Grants Management did not have all the information it needed to complete FFATA reporting because it was still working with the DBHDS Office of Enterprise Management Services (Enterprise Management Services) to ensure the performance contracts with CSBs included all information necessary for FFATA reporting. Not reporting to FSRS could result in a citizen or federal official having a distorted view as to how DBHDS is obligating federal funds from the SABG federal grant program.

Fiscal and Grants Management should dedicate the necessary resources to fulfil its FFATA reporting responsibilities for the SABG federal grant program. Additionally, Fiscal and Grants Management should continue to work with Enterprise Management Services to ensure the performance contracts with CSBs include all required information necessary for FFATA reporting. Finally, Fiscal and Grants Management should evaluate whether it is fulfilling its FFATA reporting responsibilities for DBHDS's other federal grant programs.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

U.S. DEPARTMENT OF LABOR

2022-010: Comply with Federal Requirements for Review of Tax Performance System

2022-026: Improve Database Security

2022-027: Upgrade End-of-Life Technology

2022-028: Properly Update and Review System Access

Each of the findings referenced above represents a compliance finding that could have a direct and material effect on the financial statements and are required to be reported under Government Auditing Standards. These findings relate to both the financial statements and federal awards. The details of these findings are reported within "Section 2: Financial Statement Findings" of the Schedule of Findings and Questioned Costs.

2022-108: Submit Required Reports Timely**Applicable to:** Virginia Employment Commission**Prior Year Finding Number:** 2021-086; 2020-091**Type of Finding:** Internal Control and Compliance**Severity of Deficiency:** Significant Deficiency**ALPT or Cluster Name and ALN:** Unemployment Insurance - 17.225 (COVID-19)**Federal Award Number and Year:** UI233F2200 - 2022**Name of Federal Agency:** U.S. Department of Labor**Type of Compliance Requirement - Criteria:** Reporting - 2 CFR § 200.300(b); Department of Labor Handbooks ETA 336 and 401**Known Questioned Costs:** \$0

The Commission did not submit monthly and quarterly Employment and Training Administration (ETA) Reports timely. There were multiple instances where the Commission did not submit reports by the required deadlines, including:

- Submitting one of twelve (8%) Unemployment Insurance Financial Transaction Summary (ETA 2112) reports seven days late;
- Submitting one of four (25%) Statement of Expenditures and Financial Adjustments of Federal Funds for Unemployment Compensation for Federal Employees and Ex-Service Members (ETA 191) reports 13 days late;
- Submitting one of four (25%) Overpayment Detection and Recovery Activities (ETA 227) reports 76 days late;
- Submitting one of four (25%) Quarterly Narrative Progress Reports (ETA 9178) four days late;
- Submitting one of twelve (8%) Time Lapse of All First Payments Except Workshare (ETA 9050) reports five days late;
- Not submitting one of four (25%) Reemployment Services and Eligibility Assessment Workload (ETA 9128) reports; and
- Not submitting four of four (100%) Reemployment Services and Eligibility Assessment Outcomes (ETA 9129) reports.

Labor Handbook 401 requires specific filing dates for all reports. These reports provide information to Labor to measure the performance and effectiveness of various benefit programs. According to the grant agreement between the Commission and Labor, the Commission should submit its required reports to Labor in a timely manner and in accordance with Labor Handbook 401. Not submitting reports timely may cause delays in funding from Labor or suspension of

funds needed for ongoing Commission operations. In addition, continued delays could result in additional federal oversight.

The implementation of the new benefits system affected the Commission's ability to submit required ETA reports timely. Specifically, the Commission encountered errors when submitting several reports containing data from the internal benefits system, which the Commission was unable to resolve. Further, there are no specific policies and procedures outlining guidance for submission of specific reports. The Commission has continued to work with the system contractor to resolve any existing errors in order to successfully submit required federal reports. For reports not impacted by the internal benefits system implementation, management did not provide proper oversight to ensure timely filings due to competing work priorities.

We encourage the Commission to continue working with the contractor to resolve any data issues in the benefits system. Also, management should exercise adequate oversight to ensure staff file all reports by the required due date. The Commission should also update internal policies and procedures for each required report to provide clear guidance for report submission and consequences for late filing.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-109: Submit Accurate Special Reports to Department of Labor

Applicable to: Virginia Employment Commission

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Significant Deficiency

ALPT or Cluster Name and ALN: Unemployment Insurance - 17.225 (COVID-19)

Federal Award Number and Year: UI233F2200 - 2022

Name of Federal Agency: U.S. Department of Labor

Type of Compliance Requirement - Criteria: Reporting - 2 CFR § 200.300(b); Department of Labor Handbooks ETA 336 and 401

Known Questioned Costs: \$0

The Commission did not accurately report activity on the Quarterly Unemployment Insurance Above-Base Report (ETA 2208A Report) for one of two (50%) quarters tested. The June 2022 quarterly report included amounts that were not in agreement with supporting documentation.

Labor Handbook 336 requires that data reported must fairly and accurately represent the utilization of staff years and be traceable to supporting documentation. This special report

provides information to Labor on the number of staff years worked and paid for various UI program categories to use in determining above-base entitlements. According to the grant agreement between the Commission and Labor, the Commission should submit its required reports to Labor in accordance with Labor Handbook 336. Submitting reports with inaccurate information may cause an incorrect determination of entitlements above employee base pay. The employee responsible for preparing the ETA 2208A Report identified typographical errors after submission of the report; however, the employee did not notify management of the errors. The employee incorrectly decided to revise and resubmit the report, without management's knowledge, based on the premise that the next quarterly report would reflect accurate year-to-date activity, resolving the error from the prior period.

The Commission should properly train all employees responsible for report preparation. In addition, the Commission should update its policies and procedures to ensure employees notify management if they discover an error to determine if corrected reports require an updated submission.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

U.S. DEPARTMENT OF TREASURY

2022-110: Develop and Implement Internal Controls to Obtain Reasonable Assurance over Contractor Compliance with Program Regulations

Applicable to: Department of Housing and Community Development

Prior Year Finding Number: 2021-088

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Material Weakness

ALPT or Cluster Name and ALN: Emergency Rental Assistance Program - 21.023 (COVID-19)

Federal Award Number and Year: ERA0402; ERAE070; ERA0451; ERAE0400 - 2022

Name of Federal Agency: U.S. Department of the Treasury

Type of Compliance Requirement - Criteria: Eligibility - 2 CFR § 200.303(a); 2 CFR § 200.501(g)

Known Questioned Costs: \$0

The Department of Housing and Community Development (Housing and Community Development) cannot provide reasonable assurance that its contractors administered the Emergency Rental Assistance (ERA) federal grant program in compliance with federal statutes, regulations, and the terms and conditions of the federal award. Because of resource limitations, Housing and Community Development partnered with two separate contractors to process applications and determine eligibility on its behalf. The main objective of the ERA federal grant program is to provide rent relief to eligible tenants to prevent eviction and homelessness. Since the ERA federal program's inception, Housing and Community Development has provided \$571

million in rental assistance to beneficiaries based on eligibility determinations made by its contractors.

The Code of Federal Regulations, 2 CFR § 200.501(g) states that the auditee is responsible for reviewing the contractor's records to determine program compliance. Additionally, 2 CFR § 200.303(a) states that non-federal entities must establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. Reasonable assurance is a high, but not absolute, level of assurance that the entity and its contractors have complied with federal laws and regulations.

Housing and Community Development's contractual agreement with their contractors places ultimate responsibility for program compliance with Housing and Community Development. Housing and Community Development incorporated certain measures into its contractual agreements with its contractors related to compliance with 2 CFR § 200.501(g) and 2 CFR § 200.303(a). First, Housing and Community Development communicated program requirements to its contractors through a formalized document and received documentation as to how the contractor has designed its internal controls to ensure program compliance. Second, Housing and Community Development added a requirement to the contractual agreement that stipulates the contractor is to provide a daily payment file, listing beneficiaries qualifying to receive payments, that Housing and Community Development is to approve before the contractor processes payment to beneficiaries.

While Housing and Community Development's contractual agreements contain important provisions related to program compliance, Housing and Community Development has not developed and implemented a systematic approach for obtaining reasonable assurance over the contractor's internal controls and compliance with federal program regulations. Although Housing and Community Development periodically verifies the contractor's internal controls and compliance when it receives a call from beneficiaries about their application, the agency has not included the periodic verification process in its official policies and procedures. Additionally, the periodic verification process is not sufficient to provide reasonable assurance over the contractor's internal controls or compliance with program operations as they are sporadic in nature. Finally, Housing and Community Development did not maintain appropriate evidence to demonstrate that it reviewed contractor records for program compliance prior to approving the daily payment file. Since management has not collected the evidence needed to provide reasonable assurance of federal program compliance, this has created a scope limitation for the audit and has led the Auditor of Public Accounts to disclaim an opinion for the ERA federal grant program.

Housing and Community Development first received ERA federal grant program funding in January 2021 and had until September 2021 to obligate at least 65 percent of its funding or the funding would be subject to recapture from the federal government. Because of the fast-paced nature of this program, much of Housing and Community Development's focus has been on interpreting and implementing the legislation and providing financial assistance to applicants

as quickly as possible. Additionally Housing and Community Development's Office of Eviction Prevention and Rental Assistance (Eviction Prevention and Rental Assistance) and Division of Administration (Administration) that are responsible for administering the ERA federal grant program have been unable to develop and implement a systematic process for obtaining reasonable assurance over the contractor's internal controls and compliance because of the lack of time and available resources.

Close out for the first grant allotment (ERA1) for the ERA federal award will occur in April 2023. Eviction Prevention and Rental Assistance and Administration should work collaboratively to develop and implement a systematic approach for reviewing contractor records that provides reasonable assurance that it complied with federal statutes, regulations, and the terms and conditions of the federal award. Housing and Community Development should document this process and incorporate it into the agency's official policies and procedures. Further, Housing and Community Development should retain appropriate evidence to demonstrate its review of the contractor's records for program compliance. Finally, Housing and Community Development's executive leadership should oversee the implementation of this process to ensure the agency properly incorporates the policies and procedures into its operations. If Housing and Community Development does not believe it will complete corrective actions before ERA1 close-out, it should work collaboratively with the United States Department of the Treasury to find alternate solutions for ensuring program compliance.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

2022-111: Perform Subrecipient Monitoring Activities Required by the Risk Assessment

Applicable to: Department of Housing and Community Development

Prior Year Finding Number: N/A

Type of Finding: Internal Control and Compliance

Severity of Deficiency: Material Weakness

ALPT or Cluster Name and ALN: Emergency Rental Assistance Program - 21.023 (COVID-19)

Federal Award Number and Year: ERA0402; ERAE070; ERA0451; ERAE0400 - 2022

Name of Federal Agency: U.S. Department of the Treasury

Type of Compliance Requirement - Criteria: Eligibility - 2 CFR § 200.332(d)

Known Questioned Costs: \$0

Housing and Community Development has not monitored subrecipient activities for the ERA federal grant program in accordance with its subrecipient monitoring policies and procedures. Since the prior audit, Housing and Community Development performed a risk assessment for its ERA subrecipient and determined that they were high risk. Housing and Community Development's Risk Evaluation and Assessment Core Tool Instructions states that for a high risk subrecipient, program personnel must perform monitoring procedures as soon as

possible but no later than six months after the completion of the risk assessment procedures, or a total of nine months from entering the subaward agreement. As of the end of the fiscal year, Housing and Community Development has not conducted the monitoring activities its Risk Evaluation and Assessment Core Tool Instructions requires. Over the life of the ERA federal grant program, the subrecipient has determined eligibility for landlords, which has led to beneficiary payment amounts totaling approximately \$255 million.

Title 2 CFR § 200.332(d) requires grantees to monitor the activities of the subrecipient as necessary to ensure that it uses the subaward for authorized purposes, in compliance with federal statutes, regulations, and the terms and conditions of the subaward; and that the subrecipient achieved subaward performance goals. While Housing and Community Development was able to demonstrate that it established recurring meetings to discuss the performance of the program with its subrecipient, these monitoring activities alone are not adequate based on the subrecipient's risk level identified in the risk assessment. In effect, Housing and Community Development cannot provide reasonable assurance that it used the subaward for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward. Reasonable assurance is a high, but not absolute, level of assurance that the entity and its subrecipient have complied with federal laws and regulations.

Housing and Community Development was unable to perform the required monitoring activities because of the lack of time and available resources. Since management has not performed the required monitoring activities outlined in 2 CFR § 200.332(d), this has created a scope limitation for the audit and has led the Auditor of Public Accounts to disclaim an opinion for the ERA federal grant program.

Close out for the ERA1 federal award will occur in April 2023. Housing and Community Development should perform the required monitoring activities before it closes out the ERA1 federal award. If Housing and Community Development does not believe it will complete these monitoring activities before the ERA1 federal award close-out, it should work collaboratively with the United States Department of the Treasury to discuss alternate solutions for ensuring program compliance.

Views of Responsible Officials:

Views of responsible officials are in the report related to their agency, which can be found at www.apa.virginia.gov. In summary, the views of responsible officials in the agency report do not express a disagreement with the finding.

MANAGEMENT'S SECTION

COMMONWEALTH OF VIRGINIA Summary Schedule of Prior Audit Findings For the Year Ended June 30, 2022											
Fiscal Year	Finding No.	PY Related Finding(s)	Title of Finding	Financial Statement Finding	Federal Awards Finding	U.S. Awarding Agency	State Agency Abbreviation	Current Status	Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action and Actual Corrective Action Taken
2018	2018-101	2015-098	Improve Compliance Over Enrollment Reporting	N	Y	ED	GMU	Resolved - corrective action is completed			
2018	2018-101	2015-098	Improve Compliance Over Enrollment Reporting	N	Y	ED	NSU	Resolved - corrective action is completed			
2018	2018-101	2015-098	Improve Compliance Over Enrollment Reporting	N	Y	ED	NVCC	Corrective action is ongoing	During aid year 2020, The APA determined that Northern Virginia Community College personnel implemented procedures which resulted in partial correction of a prior year finding. The procedures appeared to have resolved errors resulting in accurate and timely data being reported to NSLDS for students that had withdrawn from the College. However, NVCC personnel did not report accurate and/or timely student status change data to NSLDS for students that had graduated. One underlying cause of the errors is that the school did not transmit separate graduate files to NSLDS.	Northern Virginia Community College personnel implemented procedures which resulted in partial correction of a prior year finding. The procedures appeared to have resolved errors resulting in accurate and timely data being reported to NSLDS for students that had withdrawn from the College.	<ul style="list-style-type: none"> • The College Records Office (CRO) will make necessary corrections in the Student Status Confirmation Report (SSCR) within thirty to sixty days of the findings. • The Associate Registrar will be added as a responsible party. • Management and responsible parties will review current enrollment reporting policies and procedures. • Responsible parties will be granted access to make corrections in NSLDS by the NSLDS System Administrator. • Create a departmental SSCR schedule calendar, which identifies the file submission upload dates to the Clearinghouse. • Collaborate with NVCC Financial Aid to address and resolve key issues. • Financial Aid will provide the appropriate assistance in making corrections. • Implement a monthly inspection process of the SSCR. • Create a query to check Title IV graduates. • Review graduate-only files to check for quality control and conformity with Student Information System. • Responsible parties will maintain internal control to comply with applicable laws and regulations. • Responsible parties will provide a monthly update to Dean of College Records and Enrollment Services and Dean of Students.
2018	2018-101	2015-098	Improve Compliance Over Enrollment Reporting	N	Y	ED	PDCCC	Corrective action is ongoing	The Auditor of Public Accounts determined that additional improvements were necessary.	The finding was noted as a repeat for the FY18 audit. College management implemented a quality control review (QCR) process and workgroup. The Registrar, Financial Aid Coordinator, The finding was noted as a repeat for the FY18 audit. College management implemented a quality control review (QCR) process and workgroup. The Registrar, Financial Aid Coordinator, Dean of Student Affairs, and Return of Aid Processor created a calendar to perform the following functions: review the NSLDS Roster, disseminate the NSLDS Reporting Manual to the QCR members, increase subsequent reporting to NSC, collaborate on the report, and review the graduation file. Two members of the workgroup attended a March 2019 NSC training session. However, in order to prevent future non-compliance, and due to turnover in Financial Aid subsequent to the March training, staff training is ongoing, as is refinement of the QCR process and timeline.	After careful consideration and due to staffing turnover as well as recent issues with file access and upload, PDCCC believes that corrective action is appropriately classified as "on-going" rather than resolved. The college also agreed that a drop box was probably going to be the best option for file transfer moving forward.

Fiscal Year	Finding No.	PY Related Finding(s)	Title of Finding	Financial Statement Finding	Federal Awards Finding	U.S. Awarding Agency	State Agency Abbreviation	Current Status	Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action and Actual Corrective Action Taken
2018	2018-101	2015-098	Improve Compliance Over Enrollment Reporting	N	Y	ED	RU	Corrective action is ongoing	Corrective action is ongoing.	The process for unofficial withdrawals that was not properly enacted for the Spring 2020 term was enacted for the Fall 2020 term. However, in the sample that was tested by the Office of Audit & Advisory Services in Spring 2021, it was discovered that one reported withdrawal date was inaccurate due to a keying error. Due to the manual steps in this process as well as manual steps involved in reporting other enrollment data to NSLDS, the Office of Financial Aid is researching and planning to implement new, more automated, processes to reduce the risk of human error. Implementation is planned for the Fall 2021 semester, with testing to be performed by the Office of Audit & Advisory Services in Spring 2022.	No significant differences.
2018	2018-101	2015-098	Improve Compliance Over Enrollment Reporting	N	Y	ED	TCC	Corrective action is ongoing	During aid year 2020, the APA determined that Tidewater Community College personnel did not report accurate and/or timely student status change data to NSLDS for students that had graduated or withdrawn. College personnel indicated a quality control review (QCR) was put in place beginning with the Fall 2019 term. However, it was not comprehensive enough to detect errors in enrollment reporting.	Tidewater Community College personnel indicated a quality control review (QCR) was put in place beginning with the Fall 2019 term.	Tidewater Community College personnel did not report accurate and/or timely student status change data to NSLDS for students that had graduated or withdrawn. College personnel indicated a quality control review (QCR) was put in place beginning with the Fall 2019 term. However, it was not comprehensive enough to detect errors in enrollment reporting.
2018	2018-101	2015-098	Improve Compliance Over Enrollment Reporting	N	Y	ED	VPISU/ID	Corrective action is ongoing	The previous finding was based on graduation records that were transmitted by Virginia Tech to the National Student Clearinghouse not properly being sent over to NSLDS. The corrective action to that finding was the submit a separate file to the National Student Clearinghouse which was completed. After that file was in production however, Virginia Tech received additional information from the National Student Clearinghouse requiring further refinement of the file. Those changes increased the accuracy of reporting however resulted in a late filing to NSLDS as those records had not previously been submitted. In short, the refinement of the corrective action plan from the initial finding is what lead to the second finding.	Virginia Tech has a number of self audits in place to ensure the accuracy of the data that is transmitted to the National Student Clearinghouse. However, in order to assure that this data is properly being submitted to NSLDS Virginia Tech is attempting to develop an automated audit process against NSLDS data. Work has begun on this corrective action plan.	The previous corrective action plan was thought to be complete, however in the spring of 2020 Virginia Tech learned from the National Student Clearinghouse that additional adjustments were needed to the file in order to ensure proper reporting to NSLDS. These additional changes were made, which lead to the late reporting found in the most recent audit.
2018	2018-101	2015-098	Improve Compliance Over Enrollment Reporting	N	Y	ED	VSU	Corrective action is ongoing	Recurrence due to time constraints / ongoing resolution as well as key staff turnover.	Staff have met with another school to assist with cleanup of data that was causing errors when uploading enrollment data to Clearinghouse. This helped eliminate numerous errors. VSU is in the process of hiring additional staff to assist with review of the Clearinghouse/NSLDS files.	No significant differences from initial finding.
2019	2019-058	N/A	Improve Web Application Security	Y	N	N/A	TD	Resolved - corrective action is completed			
2019	2019-060	2018-057 2017-030 2016-009	Continue Improving Database Security	Y	N	N/A	DOE/COO	Corrective action is ongoing	Continued work needed by Partnership to successfully comply with Standards. Resource constraints, Strategic Planning Adjustments, Technical Issues.	The Agency has access to the software but continues to wait for full configuration to occur. Additionally, DOE migration to cloud services for all sensitive systems requires this configuration to be repeated with new information as systems come online. The expectation is that logging will be available for each new system as is it brought online.	ATOS has changed providers for the VITA provided software solution. DOE is to get access 1qtr 2022. DOE will wait to see if this provides DOE/COO the information needed from out logs. DOE is currently in the process of confirming with ATOS DOE servers to ensure logs are ready to go to the new software. Training Starts April 2022. Still no software solution from VITA therefore we are working on our own solution.

Fiscal Year	Finding No.	PY Related Finding(s)	Title of Finding	Financial Statement Finding	Federal Awards Finding	U.S. Awarding Agency	State Agency Abbreviation	Current Status	Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action and Actual Corrective Action Taken
2019	2019-064	N/A	Mitigate Server Vulnerabilities	Y	N	N/A	TAX	Corrective action is ongoing	Resolution more complicated than anticipated.	Apply patches when due.	Patches have been applied but new vulnerabilities are identified on a nearly daily basis.
2019	2019-093	N/A	Improve Controls for Ensuring Quality Improvement Recommendations are Implemented	Y	Y	DOT	VDOT	Corrective action is ongoing	Corrective action is ongoing.	The software solution is still in development with ITD and is planned to be completed by June 30, 2023. Development of the application has had scope creep since STB approval including the inclusion of application data, as we have transferred from one software to another.	No difference - STB approved development of automation software, which is the only remaining open item.
2019	2019-108	N/A	Improve Oversight of Third-Party Service Providers	N	Y	ED SSA	DARS	Corrective action is ongoing	Corrective action is ongoing.	DBVI has withdrawn from the VITA led procurement of Enterprise Resource Planning tool for DBVI and state contract use. DBVI has received Project Initiation Approval (PIA) for the DBVI-VIB ERP Implementation (Financials and Mfg) project through Sec. of HHR. No further update at this time.	No significant differences.
2020	2020-002	2019-010	Improve Financial Reporting of Infrastructure Assets	Y	N	N/A	VDOT	Resolved - corrective action is completed			
2020	2020-005	2019-002	Strengthen Controls over Year End Accrual Reporting	Y	N	N/A	DMAS	Resolved - corrective action is completed			
2020	2020-006	2018-009	Improve Controls Over Financial Systems Reconciliations	Y	N	N/A	DBHDS	Resolved - corrective action is completed			
2020	2020-010	N/A	Improve Financial Reporting of Capital Assets Other than Roadway Infrastructure	Y	N	N/A	VDOT	Resolved - corrective action is completed			
2020	2020-015	2019-069	Improve Controls over Payroll Certifications	Y	N	N/A	DBHDS	Resolved - corrective action is completed			
2020	2020-028	2019-034	Continue to Improve Database Governance and Security	Y	N	N/A	DPB	Resolved - corrective action is completed			
2020	2020-035	N/A	Improve Financial Management System Access Controls	Y	Y	HHS	DMAS	Resolved - corrective action is completed			
2020	2020-050	2019-035	Continue Improving Web Application Security	Y	N	N/A	DBHDS	Resolved - corrective action is completed			
2020	2020-052	2018-027	Improve Information Technology Governance	Y	Y	DOL	VEC	Resolved - corrective action is completed			
2020	2020-053	2019-051	Complete and Approve the System Security Plan	Y	Y	HHS	DMAS	Resolved - corrective action is completed			
2020	2020-068	N/A	Strengthen Review of System and Organization Control Reports for Third-Party Service Providers	Y	Y	HHS	DMAS	Resolved - corrective action is completed			
2020	2020-073	N/A	Review Eligibility Information as Required	Y	Y	HHS	DMAS	Resolved - corrective action is completed			
2020	2020-084	N/A	Match Federal Grants with Qualifying State Expenses	N	Y	USDA	DSS VSU	Resolved - corrective action is completed			
2020	2020-085	2017-090	Strengthen Internal Control over Federal Awards	N	Y	DOD	DMA	Corrective action is ongoing	The initial occurrence has human error. To help mitigate the risk for future occurrences a review of the chart of accounts was completed and management completes a periodic review for accuracy. Procedures have been put in place to describe the Chart of Accounts, the process to request an update to the file and the levels of management to approve the changes. During the ARMICs test work for FY 22, the coding was part of the attributes for the AP voucher testing.	A formal chart of accounts and internal controls were created and maintained by management. Daily AP processing and monthly CFA Billing Packets utilize this information.	A significant difference in the review process of journals and the financial statements has been greatly improved and more efficient. Documentation as to the change of the account coding is stronger and can elude to why the changes were made.
2020	2020-089	N/A	Ensure Compliance with National Correct Coding Initiative Technical Guidance Manual	N	Y	HHS	DMAS	Resolved - corrective action is completed			
2020	2020-090	2017-094	Improve Internal Controls over Financial Reporting	N	Y	DOJ	DCJS	Resolved - corrective action is completed			
2020	2020-092	N/A	Monitor Statewide WIOA Grant Program According to Policy	N	Y	DOL	VCCS-CO	Resolved - corrective action is completed			
2021	2021-001	2020-001	Continue to Improve Controls over SNAP Payments	Y	Y	USDA	DSS	Resolved - corrective action is completed			
2021	2021-002	2019-004	Strengthen Controls over Financial Reporting	Y	N	N/A	VDH	Corrective action is ongoing	Corrective action is ongoing.	Several positions have been filled to include the Deputy Director of General Accounting and Grants Manager position.	No significant differences.

Fiscal Year	Finding No.	PY Related Finding(s)	Title of Finding	Financial Statement Finding	Federal Awards Finding	U.S. Awarding Agency	State Agency Abbreviation	Current Status	Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action and Actual Corrective Action Taken
2021	2021-003	N/A	Improve the Financial Reporting Process	Y	N	N/A	VAL	Resolved - corrective action is completed			
2021	2021-004	2020-007	Prepare and Review Unclaimed Property Reconciliations Timely	Y	N	N/A	TD	Resolved - corrective action is completed			
2021	2021-005	N/A	Improve Procedures for Calculating Penalty Periods for Undercollateralized Depositories	Y	N	N/A	TD	Resolved - corrective action is completed			
2021	2021-006	2020-008	Continue to Improve Controls over ChartField Maintenance	Y	N	N/A	DOA	Resolved - corrective action is completed			
2021	2021-007	2020-012	Continue Efforts to Develop a Schedule of Routine Accounting Adjustments	Y	N	N/A	DMV	Corrective action is ongoing	The Routine Journal Entry Policies & Procedures had been updated, but not in their entirety due to staff turnover and other circumstances. Therefore, the finding from PY was repeated to allow DMV time to complete this endeavor.	PHASE 1: DMV originally created a "Routine General Ledger Journal Entries and Agency-to-Agency" Procedures Manual to encompass ALL procedures into one document. As DMV started working through this document, DMV realized it was more cumbersome to combine everything. PHASE 2: DMV changed its approach to creating a Policies & Procedures FOLDER for DMV routine entries, with each routine entry having its own P&P document. PHASE 3: As of February 18, 2022, 31 routine entries have been identified and approximately 71% of them have been updated & expanded on. DMV will continue to update/create the remaining P&Ps, with a completion date by June 30, 2022. PHASE 4: Once all P&Ps have been updated, DMV will finalize its excel schedule of all routine entries, that will show entry dates and amounts for ease in year-end reporting or any inquiries from the Agencies receiving funds. DMV plans to complete this step by June 30, 2022.	1. All routine entries (at this time) have been identified. 2. Routine entry P&Ps have been updated/created (with the exception of annual entries, as DMV is in the process of performing those items now). 3. A routine entries schedule has been created in excel and information is being updated.
2021	2021-008	N/A	Allocate Additional Resources for Financial Statement Preparation	Y	N	N/A	UVAH	Corrective action is ongoing	Did not make corrective action earlier in the fiscal year due to resources not being available.	Retained KPMG and hired experienced resources.	Timing.
2021	2021-009	N/A	Improve Procedures over Recording of Equipment Additions	Y	N	N/A	VCU/AD	Resolved - corrective action is completed			
2021	2021-010	N/A	Improve Controls over the Process for Calculating Contractual Commitments	Y	N	N/A	DBHDS	Corrective action is ongoing	Corrective action is ongoing.	Staff turnover in the Office of Procurement and Administrative Services has slowed DBHDS progress. Both the Director and Deputy Director left the organization for other positions.	DBHDS plans to make this a priority issue during FY close by reviewing relevant contracts with both the Director of A and E Services and the Director of Procurement and Administrative Services. Staff turnover and issues associated with the challenges of managing substantially more federal dollars due to the COVID 19 pandemic put these efforts behind.
2021	2021-011	2020-014 2019-015 2019-017 2019-018 2019-036 2019-070 2019-071 2018-038 2018-083 2017-077 2016-068 2015-081 2014-063	Improve Implementation of Off-Boarding Procedures	Y	N	N/A	DBHDS	Corrective action is ongoing	APA found that DBHDS is not properly terminating employees according to DBHDS termination policies and procedures. While DBHDS does have termination procedures, including the required completion of termination checklists, checklists vary from facility to facility and Central Office, are not robust and do not include access removal for all information systems.	COHR finalized a standard off-boarding guidance document and employee departure checklist on May 17th, 2022. Internal audit controls will be in place once a standardized off-boarding process has been implemented. APA determined during their test work that this finding is still in-progress.	Creation of a formal process and off-boarding checklist that is standardized across system - To be used at the minimum. Facilities will have the opportunity to add internal accesses to the form.
2021	2021-012	2020-016	Continue to Improve Controls over Payroll Reconciliations	Y	N	N/A	DBHDS	Corrective action is ongoing	Staff turnover delayed the correction process.	Field site internal controls review was conducted in May at the Petersburg complex with several recommendations tendered. DBHDS is working with the complex at this time to implement the recommendations. Planning is under way to field site review NVMHI, WSH and CCCA after the completion of the year end close for FY 2022.	Significant emphasis on field site reviews of facilities.

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2021	2021-013	2020-062 2019-078 2018-083 2017-077 2016-068 2015-081 2014-063	Continue to Improve Controls over the Retirement Benefits System Reconciliation	Y	N	N/A	DBHDS	Corrective action is ongoing	The APA found that policies and procedures did not cover all the aspects they wanted and that some reconciliations had not been done timely or completely for a different set of facilities that were audited. There have also been issues in the past with deleting access to the system timely.	COHR was working on a revised system reconciliation policy/procedure that was going to be sent out to all DBHDS HR managers as it has been in the years past. Due to the change in accounting system, and processes changing in the near future, focus was re-directed to other corrective areas. A consistent off-boarding guidance/checklist is in the process of being finalized, and includes ensuring system access is deleted timely. Since the implementation of the statewide accounting system is being extended, COHR will follow-up with facilities regarding this process. An updated communication, resource guide, and system procedure guide was sent again on March 8th, 2022. APA determined during their test work that this finding is still in-progress.	Payroll audits performed by APA showed some system Reconciliation deficiencies are still occurring at some facilities. While all DBHDS facilities now have policies and procedures in place, it appears they are not always being properly followed. Because the accounting system implementation has been extended, COHR will send additional/updated instructions to DBHDS HR Managers.
2021	2021-014	2020-018 2019-067 2018-073	Comply with Employment Eligibility Requirements	Y	N	N/A	DBHDS	Resolved - corrective action is completed			
2021	2021-015	2020-019	Improve Processes over Employment Eligibility Verification	Y	N	N/A	UVA/AD	Corrective action is ongoing	APA has identified 6 instances of noncompliance in their sample. UVA has reviewed and notes the following: In one situation there was a technical issue with the employee's record in the HR system in which hires are processed and I-9s are completed. This did not allow for the new employee or UVA HR to complete an I-9 timely. Due to COVID restrictions at the time(August 2020), UVA/AD was unable to meet with the employee in person to complete the I-9 within 3 business days which would have eliminated the system issue and cause for incompliance. The remote option was UVA/AD only recourse and with a system issue related to this hire's record (which required technical intervention), it was impossible to complete the I-9 timely. This circumstance is not a systemic issue, but an exception scenario, which would be approved by the system upon audit. This example should be removed as part of the finding. In the other 3 situations where Part I was not completed by day 1 of hire, all three were hired retroactively in the system. Because FLSA requires employees to be paid for all hours worked, the hires had to be entered to ensure the employees were paid correctly. Since the hires were retro-dated, the employees were not able to complete Part I of I-9 timely. In all three scenarios, the hires were completed by the Department of the hires and not directly by UVA HR. In 2 of the remaining 3 scenarios where Part II of the I-9 was not completed timely by UVA HR, Part I was reviewed by UVA HR and UVA/AD noted incorrect information. Part I was sent back to the employee to correct the information and re-submit it to UVA HR in the HR system. If UVA HR had processed Part II at the time it was received, both I-9s would have been in compliance. However, if approved, they would have also resulted in a TNC with the system creating more work for both the employee and UVA HR to resolve. It is UVA HR's responsibility to ensure the I-9 is completed accurately before submitting it to the system. UVA/AD requests that these two also be removed from the finding.	UVA HR created audit reports to help capture late hires by the schools/departments across the organization. In review of this year's data as compared to last year's, there has been a significant improvement in the number of days late on any occurrences and a decrease in percentage of I-9s out of compliance for Part I (2020 – 28%, 2021- 18%) and Part II (2020 – 38%; 2021 – 18%). UVA HR has created a daily audit report in UVA/AD's Payroll and Human Resources System that uses live data for UVA/AD I-9 tracking list. This will continue to allow UVA/AD to begin communication as soon as the hire is completed in Workday and will save time in running weekly/monthly audit reports.	Revised estimated completion date: June 30, 2022.

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2021	2021-016	N/A	Improve Internal Controls over Employment Eligibility Process	Y	N	N/A	ABC	Corrective action is ongoing	The 2022 APA Audit found that sufficient progress had not been made to clear this finding.	The Authority concurs with the exceptions noted and will enhance controls over completion and review of Employment Eligibility Verification (I-9) forms, to ensure compliance with guidance issued by the U.S. Citizenship and Immigration Services of the U.S. Department of Homeland Security. HR will create a daily I-9 control checklist report that will include all the required and appropriate information to assist in determining if an employee's I-9 is completed in accordance with Federal regulations. HR will ensure increased compliance as well as provide additional training for ABC Retail Hiring managers on the accurate completion and timely submission of the I-9 documents and will conduct weekly I-9 and the system audits to ensure increased compliance. Lastly, ABC will review all policies and divisional standard operating procedures to ensure they clearly address the use of the system, and ABC will re-educate the HR team on compliance obligations related to the U.S. Department of Homeland Security's guidelines and use of the system.	No significant differences.
2021	2021-017	2020-020	Continue Efforts to Improve the Employee Separation Process	Y	N	N/A	VDOT	Corrective action is ongoing	This is not a recurrence as APA did not audit this area in FY 21. VDOT needed additional time to correct and have made progress. New project was launched which will replace current existing systems and processes. Expected to be updated in Fall of 2022.	Existing process manual is in place with frequent email reminders to supervisors on a quarterly basis. This old manual process will become fully mechanized with the new system - software application. The software rollout is on schedule (go-live) for June 2022. Agency launch is planned for July 2022 with training for agency end-users (employees and managers). Majority of VDOT's workforce will have completed their requisite training on the system tools by the Fall.	VDOT will have fully automated the process with tracking through the system with better monitoring and management.
2021	2021-018	2020-021	Continue Strengthening the Termination Process	Y	N	N/A	VDH	Corrective action is ongoing	Though there was a significant improvement removing access from the system, there was not the same level of success for other non linked systems (patient management, benefits, eligibility systems, etc.). Additionally, Agency/Staff priorities, retention, and turnover are playing a role in continuity. Still in progress.	To date, VDH developed a two step process that requires an HR Manager to review the internal separation form within one day of submittal (email notifications daily), a second review is done prior to the end of the payroll period to catch any systems access removals that were not completed as well as to ensure that the final payout or leave accrual is conducted per policy.	In addition to the steps taken, VDH is still making improvements to controls for performing comprehensive system access reviews for multiple systems; accounting, patient management, benefits, and eligibility systems.
2021	2021-019	N/A	Review and Document Service Organization Control Reports of Third-Party Service Providers	Y	Y	USDA	DSS	Corrective action is ongoing	Not all ECOS reports and annual SOC reports have been received from VITA. As such, several Third-Party Oversight compliance items have not been either tracked fully or comprehensively. Due to the long cycle of these reports (typically one year between submissions), the validation of efforts taken will need to occur through 2024.	DSS will monitor and review the accuracy and completeness of the VITA ECOS submissions to determine if any historically required items have not been provided. All ECOS and SOC reports will be reviews in accordance with the SA-DSS_ECOS_Procedure and coordinated with DSS Information Security, as appropriate.	On discovery, DSS has realized that not all ECOS and SOC reports are being provided to VITA is a timely and complete matter. As such, while DSS does depend on VITA to facilitate the gathering of these reports, DSS will review status of the items received in an attempt to identify reports which have not been provided to DSS. Depending on any gaps regarding the related protections, Information Security may issue additional guidance to the vendors and others, as appropriate, to address any security or compliance-related matters.
2021	2021-020	N/A	Improve Service Provider Oversight	Y	Y	USDA	VDH	Resolved - corrective action is completed			

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2021	2021-021	2020-069	Improve Oversight of Third-Party Service Providers	Y	N	N/A	ABC	Corrective action is ongoing	The 2022 APA Audit found that sufficient progress had not been made to clear this finding.	The Authority agrees with the finding and will develop an IT Third Party Management Policy to include requirements for IT Security considerations. The Information Security Officer (ISO) will work with the Chief Information Officer (CIO) and with the Procurement division to define and identify the requirements for IT vendor risk and control Reporting reviews. The Authority will incorporate the IT Security requirements into the contract process review for new contracts, which will include documenting associated risks resulting from decisions to remove security requirements.	No significant differences.
2021	2021-022	N/A	Develop a Process to Maintain Oversight of Third-Party Providers	Y	N	N/A	VDOT	Resolved - corrective action is completed			
2021	2021-023	2020-070	Ensure ITISP Suppliers Meet All Contractual Requirements	Y	N	HHS	VITA	Corrective action is ongoing	This finding is a broad one that concerns the responsibilities and actions of VITA and multiple suppliers. The projects and system replacements that must be completed to address it take substantial time.	As of this CAW, VITA has completed resolution of part of the finding with replacement of the original security incident and event management system with a modernized and more capable managed detection and response (MDR) platform, and VITA is nearing completion of work to address the remainder of the finding.	There are not significant changes from VITA's previously reported corrective action. VITA and suppliers continue to work to accomplish that corrective action.
2021	2021-024	2020-024	Improve Information Security Program and Controls	Y	Y	HHS	DMAS	Corrective action is ongoing	Corrective Action Plan on-going. Recent changes in the Office of Compliance and Security.	Completed two of the recommendations from the Internal Audit report. Partial completion of the policies and procedures and incident response plan.	No major differences.
2021	2021-025	2020-026 2019-037	Continue Improving Web Application Security	Y	Y	HHS	DSS	Corrective action is ongoing	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.
2021	2021-026	2020-027 2019-063 2018-025	Continue Improving IT Risk Management Program	Y	Y	HHS	DSS	Corrective action is ongoing	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.
2021	2021-027	2020-025 2019-027 2018-042	Continue to Improve Access Controls over Child Care System	Y	N	N/A	DSS	Corrective action is ongoing	Corrective action is ongoing.	Forms have been changed. There is still a manual process for identifying and removing system access by the business.	No significant differences.
2021	2021-028	2020-030 2019-043	Continue Improving Database Security	Y	N	N/A	ABC	Corrective action is ongoing	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.

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2021	2021-029	N/A	Improve Database Security	Y	N	N/A	VCU/AD	Resolved - corrective action is completed			
2021	2021-030	N/A	Improve Database Security	Y	N	N/A	DBHDS	Corrective action is ongoing	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.
2021	2021-031	N/A	Improve IT Risk Management and Contingency Planning Documentation	Y	N	N/A	TD	Corrective action is ongoing	Corrective action is ongoing.	Treasury's COOP Team has begun reviewing and revising current documentation and the Information Security Officer has been completing System Security Plans.	System Security Plans have been created and the COOP plan is under review for the necessary changes.
2021	2021-032	N/A	Improve Information Technology Change and Configuration Management Policy and Process	Y	N	N/A	DPB	Corrective action is ongoing	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.
2021	2021-033	2020-036 2019-021	Improve Controls over User Access to the Payroll and Human Resources System	Y	N	N/A	UVA/AD	Corrective action is ongoing	Significant progress made, but corrective action remains in progress due to missing resources to evaluate potential segregation of duty conflicts.	A cross-functional team has been created to support this effort as well as a risk rated approach around Segregation of Duties and Access Provisioning and De-Provisioning. Significant progress has been made toward significant deficiencies associated with User Access and Provisioning Rights, Review of User Rights, as well as Password Management outlined in a report issued by UVA's Internal Audit Department in May 2020.	Revised estimated completion date: July 31, 2022.
2021	2021-034	N/A	Complete Annual Review Over User Access to University Information Systems	Y	N	N/A	UVA/AD	Corrective action is ongoing	New finance system implementation, data conversion and cutover from prior system have been in progress, and are now completed.	University is required by Policy to review and attest to all systems with sensitive data. This entire process is being re-evaluated by a task force with recommendations forthcoming.	Revised estimated completion date: June 30, 2022.
2021	2021-035	2020-033 2019-020 2018-037	Continue Enhancing Reviews of System Access	Y	N	N/A	VDH	Resolved - corrective action is completed			
2021	2021-036	2020-032 2019-014 2018-039	Continue to Implement Compliant Application Access Management Procedures	Y	N	N/A	DBHDS	Corrective action is ongoing	Significant number of systems to be documented and lack of bandwidth with existing staff.	The plan for BIA to begin April 1, 2022 will help resolve this finding. The BIA review process has begun and a new System Security Plan has been put in place that is inclusive of Risk Assessments, Security Baselines, and other security documentation. These are completed in coordination with System owners, data owners, and responsible personnel. The SSP is reviewed and signed by System Owners, CIO, and CISO to include the Authority to Operate.	Newer applications do not go into production until this documentation is complete.
2021	2021-037	2020-049 2019-024 2018-040 2017-016	Remove Separated Employee Access in a Timely Manner	Y	Y	HHS	DMAS	Corrective action is ongoing	CAP was previously reported as completed; however, the APA found issues in the FY2022 testing. Issues were related to contractors and not FTEs. Additionally, issues noted happened over a year ago. DMAS will work on a corrective actions to ensure system access for contractors is terminated.	Use of K-2 workflow in off-boarding process. Implementation of new Medicaid system that will use system portal for system access removal and aligned with network access.	Use of K-2 workflow and use of new system portal. Will address system access for contractors.

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2021	2021-038	N/A	Improve Timely Removal of System Access	Y	N	N/A	DSS	Corrective action is ongoing	Finance did not receive timely notification of employee departures from the agency in order to terminate their access within the prescribed time.	Division of Finance will continue implementing the database procedures and controls in accordance with the Security Standard. This will help maintain the confidentiality, integrity, and availability of sensitive and mission-critical data.	No significant difference.
2021	2021-039	2020-047 2019-019 2018-036 2017-024 2016-020 2015-026 2014-038	Continue Strengthening the System Access Removal Process	Y	N	N/A	VDH	Corrective action is ongoing	Continuous Improvements, still in progress.	Reviewing the Staff Separation process and performing testing of the process.	OIM made improvements to the staff separation application program in March 2022. HR personnel have been provided additional training regarding entering the separation dates based on policy on the subject and VDH information systems currently in place.
2021	2021-040	2020-048 2019-028 2018-043	Continue Improving Controls for Processing Access Terminations and Changes	Y	N	N/A	DMV	Resolved - corrective action is completed			
2021	2021-041	N/A	Update End-of-Life Technology	Y	N	N/A	DMV	Corrective action is ongoing	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.
2021	2021-042	2020-054	Continue to Improve Patching to Mitigate Vulnerabilities	Y	N	N/A	TAX	Resolved - corrective action is completed			
2021	2021-043	N/A	Improve Firewall Patch Management	Y	N	N/A	UVAH	Resolved - corrective action is completed			
2021	2021-044	2020-040 2019-045 2018-053 2017-065	Improve IT Contingency Management Program	Y	N	N/A	DBHDS	Corrective action is ongoing	Lack of resources and bandwidth of existing personnel.	Creating a template COOP/DR plan and coordinating with each facility to tailor to fit their specific needs. Will combine all plans into a comprehensive DBHDS enterprise COOP/DR plan. Additionally all critical servers maintained in the COV data center have been placed under DR services of VITA and MSI.	No significant differences.
2021	2021-045	2020-038 2019-047 2018-055	Continue Improving the Contingency Management Program	Y	N	N/A	VDH	Resolved - corrective action is completed			
2021	2021-046	2020-039 2019-048	Continue Improving the Disaster Recovery Plan	Y	N	N/A	VDH	Corrective action is ongoing	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.
2021	2021-047	2020-041 2019-049 2018-054	Continue Developing Record Retention Requirements for Electronic Records	Y	Y	HHS	DSS	Corrective action is ongoing	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.

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2021	2021-048	2020-043 2019-062 2018-064 2017-053 2016-051 2015-005	Develop Baseline Configurations for Information Systems	Y	N	N/A	DBHDS	Corrective action is ongoing	Significant number of systems to be documented and lack of bandwidth with existing staff.	The plan for BIA to begin April 1, 2022 will help resolve this finding. The BIA review process has begun and a new System Security Plan has been put in place that is inclusive of Risk Assessments, Security Baselines, and other security documentation. These are completed in coordination with System owners, data owners, and responsible personnel. The SSP is reviewed and signed by System Owners, CIO, and CISO to include the Authority to Operate.	Newer applications do not go into production until this documentation is complete.
2021	2021-049	2020-044 2019-038	Continue Improving IT Change and Configuration Management Process	Y	Y	HHS	DSS	Corrective action is ongoing	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.
2021	2021-050	2020-045	Continue Improving Information Technology Change Management Process for a Sensitive System	Y	N	N/A	VDH	Corrective action is ongoing	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.	This finding was marked as FOIA Exempt (FOIAE) and as a result, the State Comptroller has determined that the resulting corrective actions are FOIAE under §2.2-3705.2 (9.) of the Code of Virginia. Federal awarding agencies and pass-through entities, please see the Appendix titled "Applicable Management Contacts for Findings and Questioned Costs" to request the corrective action planned from the applicable entity.
2021	2021-051	2020-058 2019-056	Improve Security Awareness Training Program	Y	N	N/A	ABC	Corrective action is ongoing	The 2022 APA Audit found that sufficient progress had not been made to clear this finding.	The Authority agrees that its security awareness training program (SAT) was only partially implemented during the fiscal year in audit. The Authority has since added the target group completion rate by specific defined groups within its policy.	No significant differences.
2021	2021-052	N/A	Improve Security Awareness Training	Y	N	N/A	UVAH	Corrective action is ongoing	Progress was made; however, due to interdepartmental dependencies between HR and IT, progress was delayed.	IT and HR are committed to resolving this issue.	IT and HR will continue to work towards resolution.
2021	2021-053	2020-057 2019-061	Continue Dedicating Resources to Support Information Security Program	Y	N	N/A	DBHDS	Corrective action is ongoing	Significant lack of bandwidth and existing personnel.	Hired 2 new staff members in 2021 and 3rd final hire to start in Feb 2022. This fills all authorized vacancies. APA determined during their test work that this finding is still in-progress.	Continue to recruit resources to fill all vacant positions. Recruitment efforts have filled all current authorized vacant positions.
2021	2021-054	N/A	Improve Risk Assessment Process	Y	N	N/A	DBHDS	Corrective action is ongoing	Significant number of systems to be documented and lack of bandwidth with existing staff.	Hiring is underway for a second system Administrator in addition to training a group from the facilities. The BIA process will be conducted to complete all documentation for the application.	Newer applications do not go into production until this documentation is complete.

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2021	2021-055	N/A	Improve Internal Controls over Processing Payments	Y	N	N/A	ABC	Corrective action is ongoing	The 2022 APA Audit found that sufficient progress had not been made to clear this finding.	The Authority concurs that the Authority did not process payments on the exceptions noted by APA, on vendor-initiated invoices within the required 30 days. The Division of Financial Management Services' Accounts Payable (AP) department will retrain and continue to reinforce, amongst the Authority's designated department receivers, the importance of confirming and approving receipt of goods and services in a timely manner to ensure that the Authority can make all payments within the 30-day period. Accounts Payable's Assistant Manager will continue to monitor and report payment delays by sending out weekly reminders to receivers, with a copy of the reminder to their respective supervisors on the third notification. Expenses that are not approved and submitted by receivers in the Commonwealth's Procurement System by the third reminder, will be escalated to the Assistant Controller and Director of Finance. Lastly, the AP department will update their review process to ensure that accounts payable analysts are reviewing accuracy of dates input by designated receivers into the Commonwealth's Procurement System, so that the Authority can properly monitor adherence to policy.	No significant differences.
2021	2021-056	2020-066	Continue to Improve Process for Payment of Risk Management Invoices	Y	N	N/A	TD	Resolved - corrective action is completed	The Office of Human Resources has taken ownership of this process in September 2020 and has continually updated processes and procedures to maintain compliance to include annual Compliance Reviews, job aids and agency education. Still in progress.	OHR has continually updated processes and procedures to maintain compliance to include annual Compliance Reviews, job aids and agency education since taking on the COIA/SOEI program.	In addition to items addressed in W7, OHR has drafted the COIA policy which is pending approval/signature.
2021	2021-057	N/A	Improve Controls over Small Purchase Charge Cards	Y	N	N/A	VDH	Resolved - corrective action is completed			
2021	2021-058	2020-059 2019-085	Continue Addressing Compliance with the Conflicts of Interests Act	Y	N	N/A	VDH	Corrective action is ongoing			
2021	2021-059	N/A	Ensure Compliance with the Conflict of Interests Act	Y	N	N/A	DBHDS	Corrective action is ongoing	The APA found that multiple employees did not file upon assuming employment; employees had not completed the required COIA training in the last two years.	Additional training is required for field HR staff. COHR will work with facilities to ensure all staff are properly identified. Facilities must ensure the appropriate field in payroll and statewide accounting systems are updated to reflect this. In the accounting system, this will be a required field on the Position Information section. List provided to facilities with all roles/names identified - must be in the payroll system and take training within the last 2 years. If "economic" in the payment system, but the employee is not on the list or in an identified role, let COHR know. Detailed communication of the COIA was sent to the field on May 26th, 2022. They were given two deadlines to provide information to COHR - June 10th and June 30th - on-going until mid-July.	New finding.
2021	2021-060	N/A	Improve Compliance with Conflict of Interests Act	Y	N	N/A	DSS	Corrective action is ongoing	Continued work is needed to monitor and ensure compliance with the Conflict of Interests Act.	In January 2022, DSS began the process to have oversight responsibility for the Conflict of Interests Act reassigned to another HR unit. The internal written procedures and tracking mechanisms will be evaluated and refined as necessary to ensure compliance.	Reassignment of oversight responsibility to monitor process.
2021	2021-061	N/A	Follow Eligibility Requirements for Women, Infants and Children Program	Y	Y	USDA	VDH	Corrective action is ongoing	Corrective action is ongoing.	An update to the Remote Services Policy is in draft form. Additionally, the State Technical Assistance Review (STAR) team reviews WIC participant records for compliance with policy to include confirmation of affidavits.	No significant differences.

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2021	2021-062	N/A	Comply with Federal Requirements for Payment of Federal Pandemic Unemployment Compensation	Y	Y	DOL	VEC	Resolved - corrective action is completed			
2021	2021-063	N/A	Comply with Federal Requirements for Pandemic Unemployment Assistance Payments	Y	Y	DOL	VEC	Resolved - corrective action is completed			
2021	2021-064	N/A	Comply with Federal Requirements for Review of Tax Performance System	Y	Y	DOL	VEC	Corrective action is ongoing	Corrective action is ongoing.	The Manager of the Quality Assurance Unit is the backup for the TPS position. Procedures are in place to ensure that these findings do not occur again.	No significant differences.
2021	2021-065	N/A	Comply with Federal Requirements for Payments of Lost Wages Assistance	Y	Y	DHS	VEC	Resolved - corrective action is completed			
2021	2021-066	N/A	Comply with Federal RESEA Requirements	Y	Y	DOL	VEC	Resolved - corrective action is completed			
2021	2021-067	N/A	Strengthen Process over Medicaid Coverage Cancellations	Y	Y	HHS	DMAS DSS	Corrective action is ongoing	CAP was reported as completed in the June 30, 2022 update; however, the APA found issues in the FY2022 testing.	DMAS and Social Services has performed detailed reviews of 17,00 cases to close members who moved out of state. DMAS will research the report provided by the APA to see if there are additional cases that need to be closed. They will review quarterly reports generated from the Fiscal Agent System that list active cases with out of state addresses and close cases that moved out of the state.	No significant differences in actions to review cases and close cases. There was some confusion on the data retrieved by the APA auditors and the reports used by DMAS.
2021	2021-068	2020-077 2019-088 2018-087	Improve Controls over Income Verification for the TANF Program	Y	N	N/A	DSS	Corrective action is ongoing	In order to complete certain items in the corrective action plan, the Commonwealth of Virginia General Assembly (GA) must enact a fingerprint requirement for local employees. While this has been proposed at the GA, it has not been approved.	DPB has worked with IT to develop the technical requirements to resolve this issue within the system. Per DSS ISRM, once the requirements are put into place, LDSS users will be unable to access this functionality unless they complete a fingerprint background check. Because LDSS employees are not state employees, the Code of Virginia must be amended to require LDSS employees who access this information to complete a background check. As soon as the GA approves the requirement that local employees be fingerprinted the process will be able to move forward.	Once the system requirements were developed, DSS ISRM indicated that in order to move forward LDSS users must successfully pass a fingerprint background check. Virginia Code does not currently require employees of Local Departments to successfully pass a fingerprint background check. Consequently, in order to move forward, the Code of Virginia must be amended to include this requirement. In the 2022 session there was a bill to address this but it was not passed by the house and senate. The bill will be reintroduced with the 2023 session.
2021	2021-069	2020-076	Continue to Communicate Subrecipient Monitoring Responsibilities to the Coordinators	Y	Y	HHS	DSS	Corrective action is ongoing	The Monitoring Plan has been partially updated with full completion expected December 31, 2022. The needed system was not funded nor other funds made available to fully track and report on the identified oversight responsibilities. A new budget request will be submitted for funding of this IT-related project.	Dedicated funding for the new Subrecipient Monitoring System was not granted. A new budget request will be submitted for funding.	The Agency-wide Monitoring Plan is partially completed and is expected to be finalized by December 31, 2022. An initial budget request has been provided to the Executive Team for their consideration for inclusion in the formal budget requests which will go to DPB.
2021	2021-070	2020-074 2019-090 2018-093	Ensure Appropriate Oversight over Divisions' Monitoring Activities	Y	Y	HHS	DSS	Corrective action is ongoing	The needed system was not funded nor other funds made available to fully track and report on the identified oversight responsibilities. A new budget request will be submitted for funding of this IT-related project.	Dedicated funding for the new Subrecipient Monitoring System was not granted. A new budget request will be submitted for funding.	An initial budget request has been provided to the Executive Team for their consideration for inclusion in the formal budget requests which will go to DPB.
2021	2021-071	N/A	Evaluate Subrecipients' Risk of Noncompliance	Y	Y	HHS	DSS	Corrective action is ongoing	Corrective action is ongoing.	DPB currently has a SRM Workgroup to revise the division SRM Plan to include risk assessments. The workgroup will have a draft revised plan to the DPB Director for approval by December 2022 and it will be implemented by July 1, 2023.	No significant differences.

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2021	2021-072	2020-075 2019-091 2018-092	Review Non-Locality Subrecipients' Audit Reports and Communicate Results Timely	Y	Y	HHS	DSS	Corrective action is ongoing	Corrective action is ongoing.	Some, but not all, audits of non-locality subrecipients expending \$750,000 or more in federal funds, have been received and reviewed by Compliance. Compliance will continue to review the results of those audits, and communicate issues of non-compliance or items of material or significant risk to management for their actions and decisions. The internal controls related to tracking and monitoring these grants need to be facilitated through a SRMS system. The system was not funded nor funds made available to implement this system.	No significant differences.
2021	2021-073	N/A	Reconcile Federal Assistance Programs	N	Y	ED	NVCC	Corrective action is ongoing	Corrective action is ongoing.	Communication per the corrective action has been enhanced so that discrepancies found during the reconciliation process are fully documented.	No significant differences.
2021	2021-074	N/A	Improve Notification Process for Federal Loan Awards to Students	N	Y	ED	NVCC	Resolved - corrective action is completed			
2021	2021-075	N/A	Promptly Return Unclaimed Aid to the Department of Education	Y	Y	ED	JMU	Resolved - corrective action is completed			
2021	2021-075	N/A	Promptly Return Unclaimed Aid to the Department of Education	Y	Y	ED	ODU	Corrective action is ongoing	Subsequent event - Discovery of the deficiency in timing of the Return of Unclaimed Aid process was identified through additional testing and reported to APA auditors. Corrective Action Workplan status had been updated and reported in the quarterly CAW in December 2022 to DOA and APA.	Subsequent event - Unclaimed funds discovered after FY 22 were returned to the Department of Education timely upon discovery. The Office of Finance has updated its formal procedure (OOF Procedure# 3-035 Due Diligence for Title IV Checks) to perform due diligence on outstanding checks that include federal funds for checks written up to 240 days from initial check date. (Complete) The Information Technology Services (ITS) is currently developing a revised aging report to further improve monitoring effectiveness. (New initiative - In Progress)	No significant differences. The Information Technology Services (ITS) is currently developing a revised aging report to further improve monitoring effectiveness. (New initiative - In Progress).
2021	2021-075	N/A	Promptly Return Unclaimed Aid to the Department of Education	Y	Y	ED	RU	Corrective action is ongoing	Corrective action is ongoing.	The Office of Financial Aid and the Department of General Accounting collaborated to make process revisions and updates to internal procedures.	No significant differences.
2021	2021-075	N/A	Promptly Return Unclaimed Aid to the Department of Education	Y	Y	ED	UVA/AD	Resolved - corrective action is completed			
2021	2021-075	N/A	Promptly Return Unclaimed Aid to the Department of Education	Y	Y	ED	VSU	Corrective action is ongoing	Timing of issuance in addition to staff turnover.	VSU has allocated additional resources to the Student Accounts department to assist in improving operations and to ensure compliance regarding billings, collections, refunds, etc.	Corrective action has remained the same.
2021	2021-076	N/A	Properly Process Return of Title IV Calculations	N	Y	ED	NSU	Resolved - corrective action is completed			
2021	2021-077	N/A	Promptly Return Unearned Title IV Funds to Department of Education	N	Y	ED	ODU	Corrective action is ongoing	Subsequent event - Discovery of the deficiency in timing of the Return of Title IV Fund process was identified on October 14, 2022, when the APA requested unofficial calculations for spring 2022 and summer 2022 semesters and staff quickly responded to the situation. Corrective Action Workplan status had been updated and reported in the quarterly CAW in December 2022 to DOA and APA.	New CAW initiatives added to improve internal controls: 1. SFA management plans to engage service provider in 2023. (New initiative - In Progress) 2. SFA management has counseled responsible staff and clarified expectations of duties surrounding the critical nature to process assigned duties promptly and timely. (New initiative - Complete)	No significant differences except the University is committed to strengthen controls through the two new initiatives.
2021	2021-078	N/A	Improve Compliance Over Enrollment Reporting	Y	Y	ED	JMU	Resolved - corrective action is completed			

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2021	2021-078	N/A	Improve Compliance Over Enrollment Reporting	Y	Y	ED	NSU	Corrective action is ongoing	Corrective action is ongoing.	During the spring 2022 the Office of the Registrar has increased compliance over Enrollment Reporting making sure the information submitted to the National Student Clearinghouse is accurate and timely. The graduation data within the National Student Clearinghouse is checked multiple times to ensure the accuracy of the names submitted for graduation. To ensure compliance in Enrollment Reporting, staff is checking the National Student Clearinghouse twice a month for accuracy of the data. Meetings are being held weekly to monitor compliance with the data that is entered in the National Student Clearinghouse database.	No significant differences.
2021	2021-078	N/A	Improve Compliance Over Enrollment Reporting	Y	Y	ED	NVCC	Corrective action is ongoing	Corrective action is ongoing.	Management continues to discuss and review current enrollment reporting policies and procedures to ensure compliance with applicable laws and regulations. Continued coordination between responsible parties address access issues, data retention, file submission dates, and SSCR timely reporting.	No significant differences.
2021	2021-078	N/A	Improve Compliance Over Enrollment Reporting	Y	Y	ED	ODU	Corrective action is ongoing	Corrective action is ongoing.	ODU will consult with our SIS vendor to review the enrollment reporting business processes used by the Registrar's Office to address the errors that were identified in the audit. Enrollment reporting involves the generation of files created by vendor-delivered jobs which are intended to automate the process of producing the enrollment file without human intervention. ODU will work with the vendor to determine if the jobs have defects which need to be addressed by the vendor, or if our business processes need to be adjusted. In addition, ODU will be implementing a stricter quality control process over enrollment reporting.	No significant differences.
2021	2021-078	N/A	Improve Compliance Over Enrollment Reporting	Y	Y	ED	VSU	Corrective action is ongoing	Timing of issuance in addition to staff turnover and global pandemic.	1-VSU has received access to the NSLDS for Registrar staff. VSU is still trying to hire an additional staff member to maintain the enrollment reporting. 2-After VSU revitalization training with a third party vendor, VSU has successfully ran the 3 additional jobs in the system to assist with clean up and accuracy for enrollment reporting: -expected graduation dates -cleanup of EL term records -time status 3-VSU has implemented monthly meetings with the Office of Financial Aid to ensure quality control reviews are conducted in collaboration with Office of the Registrar to ensure timely and accurate reporting.	Corrective action has remained the same.

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2021	2021-078	2020-080	Improve Compliance Over Enrollment Reporting	Y	Y	ED	VPISU/ID	Corrective action is ongoing	The previous finding was based on graduation records that were transmitted by Virginia Tech to the National Student Clearinghouse not properly being sent over to NSLDS. The corrective action to that finding was the submit a separate file to the National Student Clearinghouse which was completed. After that file was in production however, Virginia Tech received additional information from the National Student Clearinghouse requiring further refinement of the file. Those changes increased the accuracy of reporting however resulted in a late filing to NSLDS as those records had not previously been submitted. In short, the refinement of the corrective action plan from the initial finding is what lead to the second finding.	Virginia Tech has a number of self audits in place to ensure the accuracy of the data that is transmitted to the National Student Clearinghouse. However, in order to assure that this data is properly being submitted to NSLDS Virginia Tech is attempting to develop an automated audit process against NSLDS data. Work has begun on this corrective action plan.	The previous corrective action plan was thought to be complete, however in the spring of 2020 Virginia Tech learned from the National Student Clearinghouse that additional adjustments were needed to the file in order to ensure proper reporting to NSLDS. These additional changes were made, which lead to the late reporting found in the most recent audit.
2021	2021-078	N/A	Improve Compliance Over Enrollment Reporting	Y	Y	ED	RU	Corrective action is ongoing	Corrective action is ongoing.	The process for unofficial withdrawals that was not properly enacted for the Spring 2020 term was enacted for the Fall 2020 term. However, in the sample that was tested by the Office of Audit & Advisory Services in Spring 2021, it was discovered that one reported withdrawal date was inaccurate due to a keying error. Due to the manual steps in this process as well as manual steps involved in reporting other enrollment data to NSLDS, the Office of Financial Aid is researching and planning to implement new, more automated, processes to reduce the risk of human error. Implementation is planned for the Fall 2021 semester, with testing to be performed by the Office of Audit & Advisory Services in Spring 2022.	No significant differences.
2021	2021-079	N/A	Implement Information Security Program Requirements for the Gramm-Leach-Bliley Act	Y	Y	ED	GMU	Resolved - corrective action is completed			
2021	2021-079	N/A	Implement Information Security Program Requirements for the Gramm-Leach-Bliley Act	Y	Y	ED	NSU	Corrective action is ongoing	Corrective action is ongoing.	NSU has identified the university systems subject to GLBA policy and is in the process of hiring an auditing firm to complete the risk assessments for those systems. The firm will be selected and begin work no later than mid-July.	No significant differences.
2021	2021-079	N/A	Implement Information Security Program Requirements for the Gramm-Leach-Bliley Act	Y	Y	ED	UVA/AD	Corrective action is ongoing	Multi-year remediation is ongoing.	The University acknowledged a multi-year remediation regarding Gramm-Leach-Bliley Act which includes risk assessments and cybersecurity requirements - this will be ongoing and includes risk assessments regarding employee training, data management, and detection/prevention of system failures.	Revised estimated completion date: June 30, 2023.
2021	2021-080	N/A	Properly Complete Exit Counseling for Federal Direct Loan Borrowers	Y	Y	ED	JMU	Resolved - corrective action is completed			
2021	2021-080	N/A	Properly Complete Exit Counseling for Federal Direct Loan Borrowers	Y	Y	ED	ODU	Resolved - corrective action is completed			
2021	2021-080	N/A	Properly Complete Exit Counseling for Federal Direct Loan Borrowers	Y	Y	ED	VSU	Resolved - corrective action is completed			
2021	2021-080	N/A	Properly Complete Exit Counseling for Federal Direct Loan Borrowers	Y	Y	ED	UVA/AD	Resolved - corrective action is completed			
2021	2021-081	N/A	Improve Accuracy of Provider Relief Fund Reporting	N	Y	HHS	UVAH	Corrective action is ongoing	Federal Portal was closed, unable to make the correction.	Correction expected to be made January 31, 2023.	When original correction was made, the correction was entered into the wrong section. When identified, the MC could not correct because the portal was closed. Portal is now open for this reporting period, and correction will be made.

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2021	2021-082	N/A	Complete FFATA Reporting for First Tier LIHEA Subawards	N	Y	HHS	DHCD	Corrective action is ongoing	Policies and procedures have been created however all updates have not been completed for FFATA.	DHCD will appoint an employee to complete FFATA requirements with a review and sign off by management to confirm compliance.	Additional step of management sign off to confirm FFATA reporting.
2021	2021-083	2020-087	Continue to Ensure Consistent Application of Subrecipient Monitoring Controls	N	Y	HHS	DBHDS	Corrective action is ongoing	A number of contracts are required to be transitioned to subrecipient funding agreements (SFAs), and at the time of this finding, there were 3 remaining contracts to be transitioned when the contract period ended. Regarding implementation of policies and procedures, the policies were still new and had not been implemented for a full year cycle at the time of the repeat finding.	Two of the three contracts transitioned to SFA; one remaining. It will transition in July 2022. Policies and procedures have been in place for a full year cycle and tasks associated with the improvements have transitioned to staff work requirements. They will continue to be monitored this year to ensure compliance.	No significant differences.
2021	2021-084	N/A	Complete Federal Funding Accountability and Transparency Act Reporting	N	Y	DHS	DEM	Resolved - corrective action is completed			
2021	2021-085	N/A	Submit FFATA Reporting Changes Timely	N	Y	HUD	DHCD	Resolved - corrective action is completed			
2021	2021-086	2020-091	Submit Required Reports Timely	N	Y	DOL	VEC	Corrective action is ongoing	Increased workloads and staffing shortages have caused the untimely submission of required reports.	No change. The UI, Finance, Workforce Services, and EIA Divisions will be meeting on May 19th to discuss the agency's process for submitting required ETA reports timely.	No significant differences.
2021	2021-087	N/A	Ensure Proper Monitoring over Outsourced Programmatic Functions	N	Y	USDT	DSBSD	Corrective action is ongoing	Corrective action is ongoing.	The Rebuild Program Manager, the Executive Director of VSBFA and other members of senior management have routinely met weekly with the service provider during FY2022. In addition the Program Manager has performed monthly reviews of applications and appeals via randomly selected sample. Results of each review were discussed in weekly meetings. As the Rebuild program winds down, the service provider has completed reviewing all application as of November 16, 2022 and the service provider will phase out on December 16, 2022. Going forward there are no new applications to review. The team is now concentrating on disbursing awarded funds to the remaining approved applicants.	There are no differences between the previously reported corrective action and the actual corrective action taken.
2021	2021-088	N/A	Obtain Assurance over Third-Party Service Provider's Internal Controls	N	Y	USDT	DHCD	Corrective action is ongoing	Policies and procedures have been created however, DHCD was unable to provide documentation to APA that these procedures occurred.	DHCD will focus on documenting actions in order to provide acceptable evidence of implementation.	Focus on documentation to provide evidence of implementation.
2021	2021-089	N/A	Obtain Assurance that Subrecipients are not Suspended or Debarred	N	Y	USDT	DHCD	Corrective action is ongoing	Policies and procedures have been created however, DHCD was unable to provide documentation to APA that these procedures occurred.	Documentation was presented to APA in Nov/Dec to satisfy this finding. (Documentation excluded a time stamp so resolution date is changed to December 2022).	No significant differences.
2021	2021-090	N/A	Include Required Provisions in Contracts Supported with Federal Funds	N	Y	USDT	DHCD	Corrective action is ongoing	Working with Procurement Officer to ensure appropriate language is included in contracts supported with federal funds.	Working with Procurement Officer to ensure appropriate language is included in contracts supported with federal funds.	No significant differences.
2021	2021-091	N/A	Complete FFATA Reporting for First Tier ERA Subaward	N	Y	USDT	DHCD	Corrective action is ongoing	Policies and procedures have been created however all updates have not been completed for FFATA.	DHCD will appoint an employee to complete FFATA requirements with a review and sign off by management to confirm compliance.	Additional step of management sign off to confirm FFATA reporting.
2021	2021-092	N/A	Complete and Document Risk Assessment for Subrecipient to Determine Extent of Monitoring	N	Y	USDT	DHCD	Corrective action is ongoing	Policies and procedures have been created and a risk assessment was completed; however, an official monitoring of DHCD subgrantee has not been completed.	DHCD will complete the subgrantee monitoring.	No significant differences.

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
U.S. DEPARTMENT OF AGRICULTURE						
Non-Stimulus:						
Plant and Animal Disease, Pest Control, and Animal Care	10.025		1,581,466			2,686,455
Voluntary Public Access and Habitat Incentive Program	10.093		120,969			120,969
Market Protection and Promotion	10.163		15,253			15,253
Specialty Crop Block Grant Program - Farm Bill	10.170		20,517			626,529
		301-22-059,301-21-028, 301-21-031, 301-20027,301-20-				
Specialty Crop Block Grant Program - Farm Bill	10.170	029,301-19-035	179,617		179,617	626,529
Pass-Through From Pennsylvania State University	10.170			4,340		626,529
Organic Certification Cost Share Programs	10.171		16,508			16,508
Local Food Promotion Program	10.172		98,891			98,891
Pass-Through From Local Environmental Agriculture Project Incorporated	10.177					
Grants for Agricultural Research, Special Research Grants	10.200			13,644		13,644
Pass-Through From University of Florida	10.200					
Payments to 1890 Land-Grant Colleges and Tuskegee University	10.205		2,451,844	2,446		369,023
Higher Education – Graduate Fellowships Grant Program	10.210		69,520			3,445,362
Sustainable Agriculture Research and Education	10.215		31,970			281,597
Pass-Through From North Carolina State University	10.215			13,769		331,775
Pass-Through From University of Georgia	10.215	546443-20008		57,613		331,775
1890 Institution Capacity Building Grants	10.216		1,082,265		136,186	1,296,250
Pass-Through From Board of Trustees of Arkansas	10.216	2021-38821-34587		149,859		1,296,250
Pass-Through From Delaware State University	10.216			10,461		1,296,250
Pass-Through From Lincoln University	10.216	2020-3664-VSU		50,339		1,296,250
Pass-Through From University of Maryland Eastern Shore	10.216			1,227		1,296,250
Higher Education - Institution Challenge Grants Program	10.217		7,460			37,685
Pass-Through From University of Maine	10.217			17,605		37,685
Higher Education - Multicultural Scholars Grant Program	10.220		47,643			47,643
Secondary and Two-Year Postsecondary Agriculture Education Challenge Grants	10.226		81,154			95,956
Extension Collaborative on Immunization Teaching & Engagement	10.229					
Pass-Through From 1890 Universities Foundation	10.229	EXCITE-ACT1-1890FN-VSU-1		19,587		75,162
Pass-Through From eXtension Foundation	10.229			55,575		75,162
Homeland Security Agricultural	10.304					
Pass-Through From University of Florida	10.304			30,995		30,995
Specialty Crop Research Initiative	10.309		29,915			2,246,071
Pass-Through From North Carolina State University	10.309			2,099		2,246,071
Agriculture and Food Research Initiative (AFRI)	10.310		433,757		76,389	7,588,265
Pass-Through From National Center for Appropriate Technology	10.310			2,654		7,588,265
Pass-Through From North Carolina State University	10.310			14,738		7,588,265
Beginning Farmer and Rancher Development Program	10.311		352,571		51,020	402,929
Pass-Through From Pennsylvania State University	10.311			3,087		402,929
Pass-Through From University of California, Santa Cruz	10.311			47,271		402,929
Women and Minorities in Science, Technology, Engineering, and Mathematics Fields	10.318		51,753			51,753
National Food Safety Training, Education, Extension, Outreach, and Technical Assistance Competitive Grants Program	10.328					
Pass-Through From Local Food Hub Incorporated	10.328			12,057		36,774
Pass-Through From Research Triangle Institute	10.328			16,778		36,774
Pass-Through From University of Florida	10.328			7,939		36,774
Crop Protection and Pest Management Competitive Grants Program	10.329		189,150			344,272
Food Insecurity Nutrition Incentive Grants Program	10.331					
Pass-Through From Local Environmental Agriculture Project Incorporated	10.331			33,331		33,331
Enhancing Agricultural Opportunities for Military Veterans Competitive Grants Program	10.334		6,752			39,667
Pass-Through From Great Lakes Community Conservation Corps	10.334			20,467		39,667
Veterinary Services Grant Program	10.336		111,060			114,903
Outreach and Assistance for Socially Disadvantaged and Veteran Farmers and Ranchers	10.443		261,371		18,425	261,371
Rural Community Development Initiative	10.446		120,401		49,485	120,401
Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	10.475		2,044,703			2,044,703
Food Safety Cooperative Agreements	10.479		153,184			153,184
Cooperative Extension Service	10.500		14,978,761		49,053	15,424,532
Pass-Through From Auburn University	10.500			207,256		15,424,532
Pass-Through From Mississippi State University	10.500			27,066		15,424,532
Pass-Through From Ohio State University	10.500			27,396		15,424,532
Pass-Through From University of Arkansas Division of Agriculture						
Cooperative Extension Service	10.500	549590-19106 / 549590-19244		25,451	7,636	15,424,532
Pass-Through From University of Idaho	10.500			4,878		15,424,532
Pass-Through From University of Wisconsin Madison	10.500			2,025		15,424,532
Agriculture Extension at 1890 Land-grant Institutions	10.512		2,568,548			2,568,548
Expanded Food and Nutrition Education Program	10.514		166,101			166,101
Renewable Resources Extension Act and National Focus Fund Projects	10.515		23,777			23,777
Centers of Excellence at 1890 Institutions	10.523		22,787			32,787
Pass-Through From University of Maryland Eastern Shore	10.523	UMES/CEGFSD/VSU-01-5208370		10,000		32,787
Scholarships for Students at 1890 Institutions	10.524		698,991			698,991
Farm and Ranch Stress Assistance Network Competitive Grants Program	10.525					
Pass-Through From AgriSafe Network	10.525	963969303		1,036		1,036
New Beginnings for Tribal Students	10.527		15,110			15,110
CACFP Training Grants	10.536		2,157			2,157
Food Donation	10.550					
Pass-Through From Virginia Local Governments	10.550			418,751		418,751
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557		81,183,468		4,119,923	86,017,211
Child and Adult Care Food Program	10.558		57,242,738		56,527,572	59,782,697
State Administrative Expenses for Child Nutrition	10.560		6,097,620			6,105,644
WIC Farmers' Market Nutrition Program (FMNP)	10.572		79,030		68,168	79,030

COMMONWEALTH OF VIRGINIA
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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Team Nutrition Grants	10.574		150,168			150,168
Farm to School Grant Program	10.575		11,249		2,500	11,249
Senior Farmers Market Nutrition Program	10.576		389,732		363,178	389,732
WIC Grants To States (WGS)	10.578		482,007			482,007
Child Nutrition Discretionary Grants Limited Availability Pilot Projects to Reduce Dependency and Increase Work Requirements and Work Effort under SNAP	10.579		426,256		426,256	426,256
USDA Local and Regional Food Aid Procurement Program	10.596		150			150
Pass-Through From CounterPart	10.612			65,782		65,782
Pandemic EBT Administrative Costs	10.612		428,389		428,389	13,872,820
Cooperative Forestry Assistance	10.664		3,160,522		695,452	3,194,798
Wood Utilization Assistance	10.674		310,439		42,364	310,439
Forest Legacy Program	10.676		2,414,900		322,100	2,414,900
Forest Stewardship Program	10.678		223,215		48,052	223,215
Forest Health Protection	10.680		1,207,296		30,599	2,240,614
International Forestry Programs	10.684		199,714			199,714
Good Neighbor Authority	10.691		9,719			9,719
State & Private Forestry Hazardous Fuel Reduction Program	10.697		179,902			179,902
Rural Energy for America Program	10.868		7,757			7,757
Soil and Water Conservation	10.902		491,508		62,259	721,644
Pass-Through From Minority Outreach Network Agency	10.902	MON0001		6,746		721,644
Pass-Through From Pheasants Forever Incorporated	10.902			2,101		721,644
Soil Survey	10.903		237			61,497
Environmental Quality Incentives Program	10.912		382,906			891,252
Pass-Through From Appalachian Sustainable Development	10.912			14,520		891,252
Pass-Through From Pheasants Forever Incorporated	10.912			35,088		891,252
Pass-Through From Sustainable Chesapeake	10.912			23,136		891,252
Pass-Through From University of Kentucky Research Foundation	10.912			12,273		891,252
Conservation Stewardship Program	10.924		5,387			5,387
Regional Conservation Partnership Program	10.932					
Pass-Through From Blue Ridge PRISM	10.932			1,108		1,108
Other Assistance	10.U01	Agricultural Statistics Service	49			125,192
Other Assistance	10.U02	AM37KQP4	2,204			125,192
Other Assistance	10.U03	Food Distribution Salvage	13,625			125,192
Other Assistance	10.U04	PQJTYC75	22,674		18,109	125,192
Pass-Through From Upper Shore Regional Council	10.U05	A5WMW6EX		86,640		125,192
Total Non-Stimulus			183,158,787	1,559,134	63,722,732	
Stimulus:						
Agricultural Worker Pandemic Relief and Protection Program	10.181	COVID-19	1,484			1,484
Pandemic EBT Food Benefits	10.542	COVID-19	445,888,564			445,888,564
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	COVID-19	4,833,743			86,017,211
Child and Adult Care Food Program	10.558	COVID-19	2,539,959		2,517,179	59,782,697
Pandemic EBT Administrative Costs	10.649	COVID-19	13,444,431		10,534	13,872,820
Total Stimulus:			466,708,181	0	2,527,713	
Total Excluding Clusters Identified Below:			649,866,968	1,559,134	66,250,445	
Child Nutrition Cluster:						
School Breakfast Program	10.553		167,703,979		167,240,113	167,703,979
National School Lunch Program	10.555		604,036,545		602,884,354	604,036,545
Special Milk Program for Children	10.556		50,573		50,573	50,573
Summer Food Service Program for Children	10.559		58,300,004		57,963,744	58,300,004
Fresh Fruit and Vegetable Program	10.582		3,590,785		3,590,785	3,590,785
Total Child Nutrition Cluster			833,681,886	0	831,729,569	833,681,886
Food Distribution Cluster:						
Commodity Supplemental Food Program	10.565		4,401,435		3,433,807	4,401,435
Emergency Food Assistance Program (Administrative Costs)	10.568		14,107,945		10,694,382	14,107,945
Emergency Food Assistance Program (Food Commodities)	10.569		16,581,195		16,553,935	16,581,195
Total Food Distribution Cluster			35,090,575	0	30,682,124	35,090,575
Forest Service Schools and Roads Cluster:						
Schools and Roads - Grants to States	10.665		1,484,018		1,484,018	1,484,018
Total Forest Service Schools and Roads Cluster			1,484,018	0	1,484,018	1,484,018
SNAP Cluster:						
Supplemental Nutrition Assistance Program	10.551		2,259,517,370			2,259,517,370
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561		172,182,506		140,194,437	172,182,506
Total SNAP Cluster			2,431,699,876	0	140,194,437	2,431,699,876
Research and Development:						
Non-Stimulus:						
Agricultural Research Basic and Applied Research	10.001		2,266,246		78,079	2,276,411
Pass-Through From Arkansas Children's Hospital Research Institute	10.001			10,165		2,276,411
Plant and Animal Disease, Pest Control, and Animal Care	10.025		972,139		21,325	2,686,455
Pass-Through From International Alliance for Phytobiomes	10.025			1,896		2,686,455
Research Incorporated	10.025			130,954		2,686,455
Pass-Through From University of Minnesota	10.028		10,256			27,461
Wildlife Services	10.028			17,205		27,461
Pass-Through From BioProdex Incorporated	10.156		117,879			117,879
Federal-State Marketing Improvement Program	10.170		413,697			626,529
Specialty Crop Block Grant Program - Farm Bill	10.170	301-22-056, 301-19-032	7,766		7,766	626,529
Pass-Through From Appalachian Sustainable Development	10.170			592		626,529
Acer Access Development Program	10.174			32,084		32,084
Pass-Through From Future Generations University	10.200		188,166		68,416	369,023
Grants for Agricultural Research, Special Research Grants	10.200			66,849	7,200	369,023
Pass-Through From Iowa State University	10.200	419255-19C15		14,417	4,903	369,023
Pass-Through From Mississippi State University	10.200	418779-19C15 / 419301-19C15 / 419302-19C15		34,872		369,023
Pass-Through From University of Florida	10.200			16,932		369,023
Pass-Through From University of Maine	10.200					369,023

COMMONWEALTH OF VIRGINIA
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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From University of Washington	10.200	419740-19C15		45,341	10,650	369,023
Cooperative Forestry Research	10.202		816,723			816,723
Payments to Agricultural Experiment Stations Under the Hatch Act	10.203		4,250,825			4,250,825
Payments to 1890 Land-Grant Colleges and Tuskegee University	10.205		993,518			3,445,362
Animal Health and Disease Research	10.207		65,532			65,532
Higher Education – Graduate Fellowships Grant Program	10.210		212,077			281,597
Sustainable Agriculture Research and Education	10.215					
Pass-Through From North Carolina Agricultural and Technical State University	10.215			15,897		331,775
Pass-Through From Southern Sustainable Agriculture Research and Education	10.215			12,796		331,775
Pass-Through From University of Georgia	10.215	419235-19071 / 419235-19E39		139,979	31,632	331,775
Pass-Through From West Virginia University	10.215			59,751		331,775
1890 Institution Capacity Building Grants	10.216		2,099			1,296,250
Higher Education - Institution Challenge Grants Program	10.217		12,620		6,000	37,685
Biotechnology Risk Assessment Research	10.219		125,471		47,353	132,653
Pass-Through From Purdue University	10.219			4,780		132,653
Pass-Through From The Research Foundation of State University of New York	10.219			2,402		132,653
Secondary and Two-Year Postsecondary Agriculture Education	10.226					
Challenge Grants	10.226		14,802			95,956
Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations	10.250		334,989		36,357	334,989
Consumer Data and Nutrition Research	10.253		762			9,109
Consumer Data and Nutrition Research	10.253	E0002654	8,347		8,347	9,109
Agricultural Market and Economic Research	10.290		154,702		42,144	154,702
Agricultural and Food Policy Research Centers	10.291					
Pass-Through From University of Missouri Columbia	10.291			281,163		281,163
Integrated Programs	10.303		136,673			138,603
Pass-Through From Middle Tennessee State University	10.303			1,930		138,603
Specialty Crop Research Initiative	10.309		1,621,821		418,670	2,246,071
Pass-Through From Cornell University	10.309			151,083		2,246,071
Pass-Through From North Carolina State University	10.309			3,378		2,246,071
Pass-Through From Pennsylvania State University	10.309			132,556		2,246,071
Pass-Through From Texas A&M University	10.309			63,503		2,246,071
Pass-Through From University of Florida	10.309			75,105		2,246,071
Pass-Through From University of Georgia	10.309			49,839		2,246,071
Pass-Through From Washington State University	10.309			116,772		2,246,071
Agriculture and Food Research Initiative (AFRI)	10.310		5,778,398		705,958	7,588,265
Pass-Through From California State University East Bay	10.310			16,299		7,588,265
Pass-Through From Clark University	10.310			77,906		7,588,265
Pass-Through From George Washington University	10.310			8,751		7,588,265
Pass-Through From Iowa State University	10.310			186,083		7,588,265
Pass-Through From Kansas State University	10.310			28,527		7,588,265
Pass-Through From Long Island University	10.310			37,151		7,588,265
Pass-Through From Morgan State University	10.310			4,159		7,588,265
Pass-Through From North Carolina State University	10.310			5,272		7,588,265
Pass-Through From Oregon State University	10.310			38,138		7,588,265
Pass-Through From Pennsylvania State University	10.310			297,710		7,588,265
Pass-Through From Research Foundation of The City University of New York	10.310			28,005		7,588,265
Pass-Through From Texas A&M AgriLife Research	10.310			7,836		7,588,265
Pass-Through From Texas Tech University	10.310			10,577		7,588,265
Pass-Through From Tufts University	10.310			50,286		7,588,265
Pass-Through From University of Arkansas Fayetteville	10.310			103,890		7,588,265
Pass-Through From University of California, Davis	10.310			146,767		7,588,265
Pass-Through From University of Georgia	10.310			20,443		7,588,265
Pass-Through From University of Georgia Research Foundation	10.310					
Incorporated	10.310			26,917		7,588,265
Pass-Through From University of Maryland	10.310	419273-19C15		77,192	19,054	7,588,265
Pass-Through From University of Missouri Columbia	10.310			15,774		7,588,265
Pass-Through From Washington State University	10.310			66,102		7,588,265
Pass-Through From West Virginia University	10.310			104,933		7,588,265
Biomass Research and Development Initiative Competitive Grants Program (BRDI)	10.312		143,824		59,866	143,824
Sun Grant Program	10.320					
Pass-Through From University of Tennessee	10.320			67,794		67,794
Crop Protection and Pest Management Competitive Grants Program	10.329		38,757		3,511	344,272
Pass-Through From Cornell University	10.329			9,063		344,272
Pass-Through From Louisiana State University Agricultural Center	10.329			41,116		344,272
Pass-Through From North Carolina State University	10.329			52,839		344,272
Pass-Through From Ohio State University	10.329			343		344,272
Pass-Through From Pennsylvania State University	10.329			7,560		344,272
Pass-Through From University of Maryland	10.329			5,444		344,272
Enhancing Agricultural Opportunities for Military Veterans Competitive Grants Program	10.334					
Pass-Through From Arcadia Center for Sustainable Food and Agriculture	10.334			12,448		39,667
Veterinary Services Grant Program	10.336		3,843			114,903
Cooperative Extension Service	10.500		151,699			15,424,532
Equipment Grants Program (EGP)	10.519		97,801			97,801
State Administrative Expenses for Child Nutrition	10.560		8,024			6,105,644
Foreign Market Development Cooperator Program	10.600		460,882		11,302	460,882
Forestry Research	10.652		469,611			469,611
Cooperative Forestry Assistance	10.664		28,825			3,194,798
Pass-Through From Livelihoods Knowledge Exchange Network	10.664			575		3,194,798
Pass-Through From University of Tennessee	10.664			4,876		3,194,798
Forest Health Protection	10.680		1,022,872			2,240,614
Pass-Through From Slow the Spread Foundation	10.680	19-01-07		10,446		2,240,614
Partnership Agreements	10.699		143,110			143,110
Research Joint Venture and Cost Reimbursable Agreements	10.707		29,149			29,149
Distance Learning and Telemedicine Loans and Grants	10.855		296,203			296,203

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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Soil and Water Conservation	10.902		142,982			721,644
Pass-Through From National Fish and Wildlife Foundation	10.902			27,203		721,644
Pass-Through From University of Vermont and State Agricultural College	10.902			51,104		721,644
Soil Survey	10.903		61,260			61,497
Environmental Quality Incentives Program	10.912		280,370		130,379	891,252
Pass-Through From Appalachian Sustainable Development	10.912			643		891,252
Pass-Through From National Fish and Wildlife Foundation	10.912			121,739		891,252
Pass-Through From Texas A&M AgriLife Research	10.912			20,577		891,252
Pass-Through From Pheasants Forever Incorporated	10.914			5,108		5,108
Agricultural Statistics Reports	10.950		53,294			53,294
Technical Agricultural Assistance	10.960		11,393			11,393
Other Assistance	10.RD	16-JV-11330145-074	12,862			389,285
Other Assistance	10.RD	18-CR-11272152-061	7,500			389,285
Other Assistance	10.RD	18-JV-11330145-046	83,326			389,285
Other Assistance	10.RD	19-JV-11330145-050	47,127			389,285
Other Assistance	10.RD	19-JV-11330145-053	30,946			389,285
Other Assistance	10.RD	21-JV-11261953-055	17,109			389,285
Other Assistance	10.RD	36C24E21C0023	190,415			389,285
Total Non-Stimulus			22,338,692	3,279,837	1,718,912	
Total Research and Development			22,338,692	3,279,837	1,718,912	
Total U.S. DEPARTMENT OF AGRICULTURE			3,974,162,015	4,838,971	1,072,059,505	
U.S. DEPARTMENT OF COMMERCE						
Non-Stimulus:						
NOAA Mission-Related Education Awards	11.008					
Pass-Through From Chesapeake Research Consortium						
Incorporated	11.008			45,136		231,926
Cluster Grants	11.020		80,558			94,914
Pass-Through From Puerto Rico Science, Technology and Research Trust	11.020			14,356		94,914
Economic Development Technical Assistance	11.303		50,133		13,500	50,133
Research and Evaluation Program	11.312		121,161		85,650	121,161
Interjurisdictional Fisheries Act of 1986	11.407		159,585			159,585
Sea Grant Support	11.417		1,553,241			2,842,811
Sea Grant Support	11.417	NA18OAR4170083	53,978		53,978	2,842,811
Coastal Zone Management Administration Awards	11.419		2,582,204		1,036,232	2,973,996
Coastal Zone Management Estuarine Research Reserves	11.420		274,173			756,259
Marine Sanctuary Program	11.429		609			609
Marine Fisheries Initiative	11.433		36			36
Cooperative Fishery Statistics	11.434		413,828			479,962
Unallied Management Projects	11.454		265,557			2,182,251
Chesapeake Bay Studies	11.457		57,973			534,455
Pass-Through From Chesapeake Research Consortium	11.457	NA20NMF4570310/VIMSNRC520-21		26,070		534,455
Habitat Conservation	11.463		79,584			79,584
Unallied Science Program	11.472		60,803		19,043	655,414
Atlantic Coastal Fisheries Cooperative Management Act	11.474		336,400			336,400
Center for Sponsored Coastal Ocean Research Coastal Ocean Program	11.478		18,840		13,457	1,579,999
Measurement and Engineering Research and Standards	11.609		779			1,177,010
Science, Technology, Business and/or Education Outreach	11.620		49,883			49,883
Other Assistance		National Oceanic and Atmospheric Administration Advanced Microwave Sounding Unit (AMSU)-A CDR Products Support-ST133017CQ0058/ Task Order				
Pass-Through From Riverside Technology, Incorporated	11.U01	1332KP19FNEEN003-204778/1332KP19FNEEN003		14,939		14,939
Total Non-Stimulus			6,159,325	100,501	1,221,860	
Stimulus:						
Cooperative Fishery Statistics	11.434	COVID-19; Stimulus check to waterman - cost center				
Pass-Through From Atlantic States Marine Fisheries Commission	11.434	223		66,134		479,962
Total Stimulus:			0	66,134	0	
Total Excluding Clusters Identified Below:			6,159,325	166,635	1,221,860	
Economic Development Cluster:						
Investments for Public Works and Economic Development Facilities	11.300		51,684			239,082
Pass-Through From South Carolina Aquarium	11.300	EDA04-69-07392-SCA2291319541		187,398		239,082
Economic Adjustment Assistance	11.307		1,614,662			1,619,597
Pass-Through From E4 Carolinas	11.307			4,935		1,619,597
Total Economic Development Cluster			1,666,346	192,333	0	1,858,679
Research and Development:						
Non-Stimulus:						
NOAA Mission-Related Education Awards	11.008		92,610			231,926
Pass-Through From Science Museum of Virginia Foundation						
Incorporated	11.008			94,180		231,926
Integrated Ocean Observing System (IOOS)	11.012		65,922			462,479
Pass-Through From Rutgers University	11.012	NA16NOS120020 / 5940/NA16NOS0120020 / 1166/NA16NOS0120020 / 1156/1755/ PO19434203 NA21NOS0120096/UDR0000079/NA21NOS0120096/U		334,697	12,823	462,479
Pass-Through From University of Delaware	11.012	DR 0000107		61,860	61,860	462,479
Ocean Acidification Program (OAP)	11.017	NA18OAR0170430/NA20OAR0170513/NA20OAR0170473	169,598			313,255
Ocean Acidification Program (OAP)	11.017		143,657		143,657	313,255
NOAA Small Business Innovation Research (SBIR) Program	11.021			68,594		98,828
Pass-Through From Aerodyne Research Incorporated	11.021			30,234		98,828
Pass-Through From Cell Matrix Corporation	11.021					
Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)	11.400		11,858			11,858
Sea Grant Support	11.417		677,112			2,842,811
Sea Grant Support	11.417	NA18OAR4170083	152,801		152,801	2,842,811

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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From Mississippi State University	11.417			126,002		2,842,811
Pass-Through From New Jersey Sea Grant Consortium	11.417	NA19OAR4170389/6316-0013/6316-0024		185,680		2,842,811
Pass-Through From University of Connecticut	11.417			44,914		2,842,811
Pass-Through From University of South Alabama	11.417	A21-0220-5009		45,178		2,842,811
Pass-Through From University of Texas at Austin	11.417	UTA20-000953		3,905		2,842,811
Coastal Zone Management Administration Awards	11.419		355,532			2,973,996
Pass-Through From National Esuarine Research Reserve Association	11.419	SUBK00014329 / NMS-001		6,938		2,973,996
Pass-Through From University of Michigan	11.419	NA19NOS4190058 SUBK00016409		29,322		2,973,996
Coastal Zone Management Estuarine Research Reserves	11.420		482,086			756,259
Fisheries Development and Utilization Research and Development						
Grants and Cooperative Agreements Program	11.427		76,891			155,663
Fisheries Development and Utilization Research and Development						
Grants and Cooperative Agreements Program	11.427	NA18NMF4270199	538		538	155,663
Pass-Through From Louisiana State University Agricultural Center	11.427			829		155,663
Pass-Through From University of Maryland	11.427			49,999		155,663
Pass-Through From University of Maryland Center for Environmental Science	11.427	NA20NMF4270163/SA0752782 PO958		27,406		155,663
Climate and Atmospheric Research	11.431		970,793			1,005,951
Pass-Through From Maryland Department of Natural Resources	11.431			3,906		1,005,951
Pass-Through From Old Dominion University Research Foundation	11.431	NA19OAR4310309/20112100824010		21,316		1,005,951
Pass-Through From RAND Corporation	11.431	NA21OAR4310310 SCON-00000451		2,755		1,005,951
Pass-Through From University of Texas at Arlington	11.431			7,181		1,005,951
National Oceanic and Atmospheric Administration (NOAA)						
Cooperative Institutes	11.432					
Pass-Through From State of Maryland	11.432			912,323		925,413
Pass-Through From University of Miami	11.432			13,090		925,413
Regional Fishery Management Councils	11.441		888			888
Unallied Management Projects	11.454		1,642,405			2,182,251
Unallied Management Projects	11.454	NA19NMF4540014/NA18NMF4720321 / 20-0204	261,685		261,685	2,182,251
Pass-Through From Rutgers University	11.454	NA20NMF4540025 / 1645		12,604		2,182,251
Chesapeake Bay Studies	11.457		417,982			534,455
Pass-Through From Chesapeake Research Consortium	11.457	NA18NMF4570323/VIMSNRCS18L-20/NA20NMF4570310/VIMSNRC20-20/VIMSNRCS20-HR		32,430		534,455
Weather and Air Quality Research	11.459		870,757			1,026,357
Pass-Through From State of Maryland	11.459			155,600		1,026,357
Special Oceanic and Atmospheric Projects	11.460		66,288			117,439
Pass-Through From State of Maryland	11.460			10,584		117,439
Pass-Through From University of Delaware	11.460	NA20OAR4600260/57917		40,567		117,439
Hydrologic Research	11.462					
Pass-Through From University Corporation for Atmospheric Research	11.462	NA16NW54620043 / SUBAWD001691		37,009		37,009
Meteorologic and Hydrologic Modernization Development	11.467		13,816			76,414
Pass-Through From University Corporation for Atmospheric Research	11.467			157		76,414
Pass-Through From University of Oregon	11.467	NA21NWS4670010 / 22-0103/NA20WS4670064		62,441		76,414
Applied Meteorological Research	11.468		341,432			341,432
Congressionally Identified Awards and Projects	11.469					
Pass-Through From Atlantic States Marine Fisheries Commission	11.469			114,623		114,623
Unallied Science Program	11.472		66,165			655,414
Pass-Through From National Fish and Wildlife Foundation	11.472	66236/70444		240,063		655,414
Pass-Through From North Pacific Research Board	11.472	NA19NMF4720069		9,773		655,414
Pass-Through From Rutgers University	11.472	NA18NMF4720321 / 19-0802 /1114		138,746	26,216	655,414
Pass-Through From South Carolina Department of Natural Resources	11.472	NA19NMF4720102		83,389		655,414
Pass-Through From University of North Carolina at Chapel Hill	11.472	582190-21-01		56,475		655,414
Office for Coastal Management	11.473		8,820			261,813
Office for Coastal Management	11.473	NA17NOS4730142	89,816		89,816	261,813
Pass-Through From Middle Peninsula Planning District Commission	11.473	66887		36,600		261,813
Pass-Through From The Nature Conservancy	11.473			126,577		261,813
Center for Sponsored Coastal Ocean Research Coastal Ocean Program	11.478		958,290		160,906	1,579,999
Center for Sponsored Coastal Ocean Research Coastal Ocean Program	11.478	NA16NOS4780207NA17NOS4780184/NA18NOS4780177/NA19NOS4780182	602,869		602,869	1,579,999
Coral Reef Conservation Program	11.482					
Pass-Through From National Fish and Wildlife Foundation	11.482	NA18NOS4820181/68684		124,977	30,000	124,977
Measurement and Engineering Research and Standards	11.609		631,592		13,966	1,177,010
Pass-Through From American Bureau of Shipping	11.609			52,265		1,177,010
Pass-Through From Iowa State University of Science and Technology	11.609			323,614		1,177,010
Pass-Through From University of Florida	11.609			129,166		1,177,010
Pass-Through From University of Wisconsin	11.609			39,594		1,177,010
Marine Debris Program	11.999		186,017		15,435	196,763
Pass-Through From Lake Pontchartrain Basin Foundation	11.999	NA19NOS9990035 / CRSA01		10,746		196,763
Other Assistance	11.RD	01-21-MOU-06	500,211			708,240
Other Assistance	11.RD	1305M320PNRMJ0294P21001	17,026			708,240
Other Assistance	11.RD	PM-0000075049	82,873			708,240
Pass-Through From Aerodyne Research Incorporated	11.RD	ARI 11427-1		2,329		708,240
Pass-Through From Grant Thornton Public Sector Limited Liability Company	11.RD	22-18654/3338J21F00184008		20,802		708,240
Pass-Through From Richmond Regional Planning District Commission	11.RD	RPPDC_Denckla Cobb_PlanRVA: Lo		84,999		708,240
Total Non-Stimulus			9,958,330	4,016,439	1,572,572	
Total Research and Development			9,958,330	4,016,439	1,572,572	
Total U.S. DEPARTMENT OF COMMERCE			17,784,001	4,375,407	2,794,432	

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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
U.S. DEPARTMENT OF DEFENSE						
Non-Stimulus:						
Procurement Technical Assistance For Business Firms	12.002		1,068,762			1,068,762
National Defense Education Program	12.006		99,741			99,741
Payments to States in Lieu of Real Estate Taxes	12.112		98,259		98,259	98,259
State Memorandum of Agreement Program for the Reimbursement of Technical Services	12.113		677,096			677,096
Basic and Applied Scientific Research	12.300		442,453			27,374,110
Pass-Through From University of Texas Rio Grande Valley	12.300			303,041		27,374,110
Science, Technology, Engineering & Mathematics (STEM) Education,						
Outreach and Workforce Program	12.330		180,539			387,019
ROTC Language and Culture Training Grants	12.357					
Pass-Through From Institute of International Education,						
Incorporated	12.357			616,456		1,223,384
Pass-Through From Institute of International Education,						
Incorporated	12.357	PGO1801-JMU-07		606,928		1,223,384
Military Construction, National Guard	12.400		846,073			1,152,650
National Guard Military Operations and Maintenance (O&M)						
Projects	12.401		57,529,103			57,529,103
National Guard ChalleNGe Program	12.404		4,158,499			4,158,499
The Language Flagship Grants to Institutions of Higher Education	12.550					
Pass-Through From Institute of International Education,						
Incorporated	12.550			209,460		209,460
Centers for Academic Excellence	12.598					
Pass-Through From Syracuse University	12.598	SP-30991-3-05971-S04		21,702		21,702
Economic Adjustment Assistance for State Governments	12.617		2,673			1,713,315
Pass-Through From Department of Defense	12.617			1,710,642	1,710,642	1,713,315
Troops to Teachers Grant Program	12.620		173,937			173,937
Basic, Applied, and Advanced Research in Science and Engineering	12.630		181,921			4,981,386
Pass-Through From Batelle	12.630			20,632		4,981,386
Pass-Through From Technology Student Association	12.630			30,081		4,981,386
Air Force Defense Research Sciences Program	12.800		111,215			7,015,706
Language Grant Program	12.900		52,404			126,577
Information Security Grants	12.902		229,832			229,832
GenCyber Grants Program	12.903		137,353			145,148
CyberSecurity Core Curriculum	12.905		6,717			335,442
Pass-Through From Whatcom Community College	12.905			9,288		335,442
Other Assistance	12.U01	20-1-0376	171,183			3,246,606
Other Assistance	12.U02	2020-20061700003	358,000		145,837	3,246,606
		2021 George Mason University DoD CySP Grant-H98230-				
Other Assistance	12.U03	21-1-0305-205667	129,997			3,246,606
Other Assistance	12.U04	21-1-0279	624,339			3,246,606
		FY22-Business Process Management Training-MOU				
Other Assistance	12.U05	10/18/2021-209673	15,000			3,246,606
Other Assistance	12.U06	H98230-21-1-0250	14,279			3,246,606
Other Assistance	12.U07	IC CAE Program - 2020-20061700003 / 321584-20043	16,250			3,246,606
Other Assistance	12.U08	NSWCDD Contract	(2,034)			3,246,606
		Uniformed Services University of the Health Sciences				
		Enlisted to Medical Degree Preparatory Program				
		(EMDP2) EMDP2 UG and Grad Years-HU000120PT054-				
Other Assistance	12.U09	205269	1,198,021			3,246,606
		Uniformed Services University of the Health Sciences				
		Enlisted to Medical Degree Preparatory Program				
Other Assistance	12.U10	(EMDP2) UG Year-HU00012D0002-HU00012F0026-	527,169			3,246,606
		Washington Headquarter Services-FY22-Facility				
		Management Series-LETTER OF AGREEMENT 4/11/22-				
Other Assistance	12.U11	209672	15,465			3,246,606
		Real Estate Development Executive Development				
Pass-Through From RER Solutions, Incorporated	12.U12	Program FY22-W9124J-16-F-0049-205780		84,999		3,246,606
		Real Estate Development Executive Development				
Pass-Through From RER Solutions, Incorporated	12.U13	Program-W9124J-16-F-0049-205389		93,938		3,246,606
Total Non-Stimulus			69,064,246	3,707,167	1,954,738	
Total Excluding Clusters Identified Below:			69,064,246	3,707,167	1,954,738	
Research and Development:						
Non-Stimulus:						
Aquatic Plant Control	12.100		78,337			78,337
Collaborative Research and Development	12.114		12,090			12,090
Estuary Habitat Restoration Program	12.130		33,990			33,990
Basic and Applied Scientific Research	12.300		22,092,112		3,033,202	27,374,110
Pass-Through From BAE Systems NA Incorporated	12.300			133,850		27,374,110
Pass-Through From Brown University	12.300			285,310		27,374,110
Pass-Through From California Institute of Technology	12.300			82,626		27,374,110
Pass-Through From Cohen Veterans Bioscience	12.300			6,189		27,374,110
Pass-Through From Computational Physics Incorporated	12.300			80,714		27,374,110
Pass-Through From Duke University	12.300			193,131		27,374,110
Pass-Through From Florida State University	12.300	418714-19D68		752,959	25,133	27,374,110
Pass-Through From Georgia Institute of Technology	12.300			195,825		27,374,110
Pass-Through From Global Engineering and Materials						
Incorporated	12.300			192,759		27,374,110
Pass-Through From Hearing Ergonomics & Acoustics Resources						
Limited Liability Corporation	12.300			73,137		27,374,110
Pass-Through From ITT Industries Incorporated	12.300			156		27,374,110
Pass-Through From Johns Hopkins University	12.300			454,328		27,374,110
Pass-Through From Johns Hopkins University Applied Physics						
Laboratory	12.300			35,188		27,374,110
Pass-Through From Laser & Plasma Technologies Limited Liability						
Company	12.300	L&P Tech_Gupta_Laser removal		124,076		27,374,110
Pass-Through From LG2 Environmental Solutions Incorporated	12.300			11		27,374,110
Pass-Through From Luna Innovations Incorporated	12.300	3635-NVY-1S/UVA		3,230		27,374,110

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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From NanoSonic Incorporated	12.300			116,401		27,374,110
Pass-Through From North Carolina State University	12.300			105,772		27,374,110
Pass-Through From Northwestern University	12.300			198,243		27,374,110
Pass-Through From Ohio State University	12.300			129,162		27,374,110
Pass-Through From Oregon State University	12.300			18,438		27,374,110
Pass-Through From Peraton	12.300			168,984		27,374,110
Pass-Through From Phase Sensitive Innovations Incorporated	12.300			34,811		27,374,110
Pass-Through From Prime Photonics Incorporated	12.300			54,565		27,374,110
Pass-Through From Purdue University	12.300			67,088		27,374,110
Pass-Through From Regents of the University of Michigan	12.300			58,245		27,374,110
Pass-Through From Research Foundation for the State University of New York	12.300	1172050/2/93083-1172054/93083		3,725		27,374,110
Pass-Through From Research Foundation for the State University of New York	12.300			150,468		27,374,110
Pass-Through From Spectral Sciences Incorporated	12.300			440		27,374,110
Pass-Through From State of Maryland	12.300			24,502		27,374,110
Pass-Through From Systems Engineering Incorporated	12.300			155,230		27,374,110
Pass-Through From University of California, Santa Barbara	12.300			344,341		27,374,110
Pass-Through From University of Oklahoma	12.300			2,443		27,374,110
Pass-Through From University of Tennessee	12.300			224,040		27,374,110
Pass-Through From University of Texas Rio Grande Valley	12.300	N00014-19-1-2728-VSU		66,117		27,374,110
Science, Technology, Engineering & Mathematics (STEM) Education, Outreach and Workforce Program	12.330		180,733			387,019
Pass-Through From Advanced Regenerative Manufacturing Institute	12.330			8,446		387,019
Pass-Through From Clarkson University	12.330			17,301		387,019
Naval Medical Research and Development	12.340					
Pass-Through From The Henry M. Jackson Foundation	12.340			537,578		537,578
Scientific Research - Combating Weapons of Mass Destruction	12.351		1,328,253		274,945	1,507,564
Pass-Through From American Type Culture Collection	12.351			42,273		1,507,564
Pass-Through From EcoHealth Alliance Incorporated	12.351			15,738		1,507,564
Pass-Through From Johns Hopkins University	12.351	2004737231		68,366		1,507,564
Pass-Through From Radiation Monitoring Devices Incorporated	12.351	RMD C21-34		31,978		1,507,564
Pass-Through From University of New Mexico	12.351			20,956		1,507,564
Marine Corps Systems Command Federal Assistance Program	12.369					
Pass-Through From Jungk Nguyen Innovation Limited Liability Corporation	12.369			74,664		74,664
Military Construction, National Guard	12.400					
Pass-Through From Citizens United for Research in Epilepsy	12.400			306,577		1,152,650
Military Medical Research and Development	12.420		11,802,593		605,354	15,229,437
		E0002754/E0002808/E0002807/E0002921/E00022941/E0002940/E0002525/E0002526/E0002530/E0002531/E0002523/E0002524/E0002527/E0002528/E0002730	2,584,987		2,584,987	15,229,437
Military Medical Research and Development	12.420			17,024		15,229,437
Pass-Through From Curators of the University of Missouri	12.420			205,580		15,229,437
Pass-Through From East Carolina University	12.420	A20-0018-S001		22,940		15,229,437
Pass-Through From Johns Hopkins University	12.420			19,606		15,229,437
Pass-Through From Oregon Health & Science University	12.420	1016810_VCU		299,257		15,229,437
Pass-Through From Research Incorporated	12.420	AZ 190094		17,104		15,229,437
Pass-Through From The Henry M. Jackson Foundation	12.420			34,929		15,229,437
Pass-Through From University of California Los Angeles	12.420	0070 G YE219		9,814		15,229,437
Pass-Through From University of Colorado	12.420					
Pass-Through From University of Kentucky Research Foundation	12.420			72,000		15,229,437
Pass-Through From University of Maryland, Baltimore	12.420			4,921		15,229,437
Pass-Through From University of Rochester	12.420			15,830		15,229,437
Pass-Through From University of Southern California	12.420			44,300		15,229,437
Pass-Through From Wake Forest University Health Sciences	12.420			78,552		15,229,437
Basic Scientific Research	12.431		3,781,509		503,588	4,794,781
Basic Scientific Research	12.431	E0002614		6,903	6,903	4,794,781
Basic Scientific Research	12.431	W911NF1810306/W911NF2010131	125,420		125,420	4,794,781
Pass-Through From California Institute of Technology	12.431			5,848		4,794,781
Pass-Through From Carnegie Mellon University	12.431			154,696		4,794,781
Pass-Through From MELD Manufacturing Corporation	12.431			153,566		4,794,781
Pass-Through From North Carolina State University	12.431			78,032		4,794,781
Pass-Through From Pennsylvania State University	12.431			115,184		4,794,781
Pass-Through From Princeton University	12.431			66,977		4,794,781
Pass-Through From University of California Los Angeles	12.431			45,045		4,794,781
Pass-Through From University of Maryland, Baltimore	12.431			261,601		4,794,781
Community Economic Adjustment Assistance for Compatible Use and Joint Land Use Studies	12.610					
Pass-Through From Old Dominion University Research Foundation	12.610	HQ0005210062		58,876		58,876
Basic, Applied, and Advanced Research in Science and Engineering	12.630		3,670,082		360,235	4,981,386
Pass-Through From Advanced Functional Fabrics of America Incorporated	12.630			146,308		4,981,386
Pass-Through From Advanced Regenerative Manufacturing Institute	12.630			112,068		4,981,386
Pass-Through From Auburn University	12.630			10,205		4,981,386
Pass-Through From Stony Brook University	12.630			649,765		4,981,386
Pass-Through From Trustees of the University of Pennsylvania	12.630			160,324		4,981,386
Legacy Resource Management Program	12.632		73,459			438,798
Pass-Through From National Fish and Wildlife Foundation	12.632	70752		365,339	4,500	438,798
Past Conflict Accounting	12.740					
Pass-Through From Ohio State University	12.740			61,741		61,741
Uniformed Services University Medical Research Projects	12.750					
Pass-Through From The Henry M. Jackson Foundation	12.750			932,532		1,017,099
Pass-Through From The Henry M. Jackson Foundation	12.750	419600-19C67		84,567	42,764	1,017,099
Air Force Defense Research Sciences Program	12.800		5,310,676		1,476,463	7,015,706
Air Force Defense Research Sciences Program	12.800	FA9550-19-1-0066	76,955		76,955	7,015,706

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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From Ahmic Aerospace Limited Liability Corporation	12.800			46,314		7,015,706
Pass-Through From Asian Office of Aerospace R&D	12.800			46,972		7,015,706
Pass-Through From Cobalt Speech & Language Incorporated	12.800			44,998		7,015,706
Pass-Through From Curators of the University of Missouri	12.800			85,272		7,015,706
Pass-Through From Duke University	12.800			36,853		7,015,706
Pass-Through From InnoSense Limited Liability Corporation	12.800			96,647		7,015,706
Pass-Through From Luna Innovations Incorporated	12.800	3108-AFR-35/UVA		59,837		7,015,706
Pass-Through From MacAulay-Brown Incorporated	12.800			84,499		7,015,706
Pass-Through From Ohio State University	12.800			103,822		7,015,706
Pass-Through From Princeton University	12.800			149,499		7,015,706
Pass-Through From Regents of the University of California Irvine	12.800			19,102		7,015,706
Pass-Through From University of Cincinnati	12.800			431,476		7,015,706
Pass-Through From University of Illinois	12.800			33,110		7,015,706
Pass-Through From University of Miami	12.800			121,673		7,015,706
Pass-Through From University of Pittsburgh	12.800			13,676		7,015,706
Pass-Through From University of Puerto Rico	12.800			79,720		7,015,706
Pass-Through From University of Texas at Austin	12.800			63,390		7,015,706
Language Grant Program	12.900		74,173			126,577
Mathematical Sciences Grants	12.901		79,497			79,497
GenCyber Grants Program	12.903		7,795		7,795	145,148
CyberSecurity Core Curriculum	12.905		280,263			335,442
Pass-Through From Towson University	12.905	51, PROJECT: 5040561, PO:1238		39,174		335,442
Research and Technology Development	12.910		3,695,475		653,701	6,207,419
Research and Technology Development	12.910	E0002740	114,608		114,608	6,207,419
Pass-Through From Board of Regents of the University of Michigan	12.910			255,069		6,207,419
Pass-Through From Columbia University	12.910			270,270		6,207,419
Pass-Through From Elysium Robotics	12.910			4,242		6,207,419
Pass-Through From Intelligent Automation Incorporated	12.910			911		6,207,419
Pass-Through From Iowa State University	12.910			146,937		6,207,419
Pass-Through From Kryptowire Limited Liability Corporation	12.910			536,838		6,207,419
Pass-Through From Northrop Grumman Corporation	12.910			81,628		6,207,419
Pass-Through From Perspecta Labs Incorporated	12.910	PO 0019512		7,438		6,207,419
Pass-Through From Regents of the University of Colorado	12.910			178,167		6,207,419
Pass-Through From Texas A&M University	12.910			341,888		6,207,419
Pass-Through From Uncharted Software	12.910			36,085		6,207,419
Pass-Through From University of Michigan	12.910			173,975		6,207,419
Pass-Through From University of Rochester	12.910			79,106		6,207,419
Pass-Through From University of Southern California	12.910			62,302		6,207,419
Pass-Through From University of Texas at Austin	12.910			222,480		6,207,419
Other Assistance	12.RD	17-C-0182	161,898			84,916,569
Other Assistance	12.RD	21-1-0322	296,535			84,916,569
Other Assistance	12.RD	450720-20006	4,491			84,916,569
Other Assistance	12.RD	7006-MDA-15/VT	1,011			84,916,569
Other Assistance	12.RD	A Toolkit for Secret Security Patch Identification and Fixes-W56KGU-20-C-0008-205046	252,139			84,916,569
Other Assistance	12.RD	A6FHZ7LJ	98,055			84,916,569
Other Assistance	12.RD	Academic Fellowship Program for the US Naval Observatory - TO 134-N0018917DZ027				84,916,569
Other Assistance	12.RD	#N0018921FZ134-205420	828,302			84,916,569
Other Assistance	12.RD	AKFN24MW	70,166			84,916,569
Other Assistance	12.RD	Anti-Bacterial Compounds-W81XWH19C0070-204768	211,086			84,916,569
Other Assistance	12.RD	AOEQQ02W	73,922			84,916,569
Other Assistance	12.RD	Applied Storm & Recovery Studies as part of the During Nearshore Event Experiment (DUNEX); Natural and Nature-Based Coastal Defenses: Closing the Gap on the Potential Protection from Marshes in the US East Coast-				84,916,569
Other Assistance	12.RD	W912HZ1920047-204942	62,617			84,916,569
Other Assistance	12.RD	AT-74071	697,356			84,916,569
Other Assistance	12.RD	Democratizing DDoS Defenses Using Secure Indirection				84,916,569
Other Assistance	12.RD	Networks-HR0011-16-C-0055-203809	16,087		16,087	84,916,569
Other Assistance	12.RD	Department of Defense Contract Financing/Cost and Pricing Study-FA701421A0005 -FA701421F0156-205803	684,384			84,916,569
Other Assistance	12.RD	Department of Defense Intellectual Property Assessment Study-HQ003421C0082-205715	405,815			84,916,569
Other Assistance	12.RD	DOD_Stephan_Stephan-Aug2020-21	13,615			84,916,569
Other Assistance	12.RD	Examination of Financing and its Impact on Small Businesses-FA701421A0005 -FA701421F0103-205540	260,086			84,916,569
Other Assistance	12.RD	Examination of Government Accounting System Requirements-FA701421A0005-FA701421F0101-205542	329,781			84,916,569
Other Assistance	12.RD	Examination of the Impact of Cash Flow by Contract Type and Financing of the Defense Industry-FA701421A0005-FA701421F0106-205544	115,332			84,916,569
Other Assistance	12.RD	Examine Free Cash Flow in the Defense Sector-FA701421A0005 -FA701421F0099-205543	215,100			84,916,569
Other Assistance	12.RD	FA8750-19-C-0026	863,292		674,887	84,916,569
Other Assistance	12.RD	FA8750-20-C-1543	463,772			84,916,569
Other Assistance	12.RD	GG12102 POW# 2124818	150,161			84,916,569
Other Assistance	12.RD	H98230-20-1-0101	100,013			84,916,569
Other Assistance	12.RD	H98230-20-1-0117	99,972			84,916,569
Other Assistance	12.RD	HR0011-19-C-0096	100,950		70,611	84,916,569
Other Assistance	12.RD	HR0011-20-9-0028	50,100		48,756	84,916,569
Other Assistance	12.RD	LOG-20-C-0157	585,888			84,916,569
Other Assistance	12.RD	MUDLAN Acceleration for Demonstrations & Deployment (MADD)-205050/FA8750-20-C-0555	34,854,111		30,144,060	84,916,569
Other Assistance	12.RD	MUDLAN Enhanced Rapid Integration for Transition (MERIT)-204606/FA8750-18-C-0129	4,500,102		3,422,613	84,916,569

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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Other Assistance	12.RD	N00014-18-P-1019	10,091			84,916,569
Other Assistance	12.RD	N0016720P0285	48,902			84,916,569
Other Assistance	12.RD	N0016721P0167	116,373			84,916,569
Other Assistance	12.RD	N0016722P0053P00001	11,056			84,916,569
Other Assistance	12.RD	N0017320P0423	15,483			84,916,569
Other Assistance	12.RD	N00173221201	32,509			84,916,569
Other Assistance	12.RD	N0017821P6665	25,769			84,916,569
Other Assistance	12.RD	N3239818P0331	39,259			84,916,569
Other Assistance	12.RD	N3239820P0006	98,718			84,916,569
Other Assistance	12.RD	N3239820P0034P00001	9,161			84,916,569
Other Assistance	12.RD	N3239821P0009	48,230			84,916,569
Other Assistance	12.RD	N62470-19-2-4013	192,049			84,916,569
Other Assistance	12.RD	N66001-21-C-4028	808,967		204,414	84,916,569
Other Assistance	12.RD	N6600122C0040	26,918			84,916,569
		NC3-JADC2 Integration Project (Phase 1)-FA8750-20-C-				
Other Assistance	12.RD	0555-205567	88,584			84,916,569
Other Assistance	12.RD	PG2K6WZX	55,671			84,916,569
		Rapid soil classification and integration - W912HQ-21-C-				
Other Assistance	12.RD	0063	36,607			84,916,569
		Remote Emerging Disease Intelligence NET-work (REDI-				
Other Assistance	12.RD	NET)-33330221CF0010386-205695	28,247			84,916,569
Other Assistance	12.RD	TASK ORDER 04	366,978			84,916,569
Other Assistance	12.RD	TASK ORDER 06	298,909			84,916,569
Other Assistance	12.RD	W2LQAA-IGSA-A60SI-20-DPW01	85,034			84,916,569
Other Assistance	12.RD	W50NH921C0013	575,365			84,916,569
Other Assistance	12.RD	W81XWH-19-C-0074	152,106			84,916,569
Other Assistance	12.RD	W81XWH19C0197	(115,053)			84,916,569
Other Assistance	12.RD	W911NF-18-C-0019	1,869,594		316,483	84,916,569
Other Assistance	12.RD	W911WS-16-C-0007	386,263			84,916,569
Other Assistance	12.RD	W912HQ-21-C-0063	147,689		18,067	84,916,569
Other Assistance	12.RD	W912HQ-22-C-0028	56,673			84,916,569
Other Assistance	12.RD	W912HZ-21-C-0056	636,193		326,667	84,916,569
Other Assistance	12.RD	W9132V-20-C-0001	245			84,916,569
Other Assistance	12.RD	W913E5-22-C-0001	114,602			84,916,569
Pass-Through From Advanced Technology International	12.RD	2020-480		429,299		84,916,569
Pass-Through From Advanced Technology International	12.RD	SUBCONTRACT 2018-511		85,064		84,916,569
Pass-Through From Alion Science & Technology	12.RD	DSC313303 TO 03		195,362		84,916,569
Pass-Through From Altron Incorporated	12.RD	AT-81567		167,238		84,916,569
Pass-Through From American Systems Corporation	12.RD	S19024_1		17,213		84,916,569
		Modeling Human-Infrastructure Interactions Following				
		Nuclear Detonations-W15QKN-18-9-1004-205706/S-				
Pass-Through From Applied Research Associates Incorporated	12.RD	D00183-02-GMU		71,854		84,916,569
Pass-Through From Applied Research Associates Incorporated	12.RD	S-D00189-15-TO-01-UVA/20000827		650,004		84,916,569
Pass-Through From Applied Research Associates Incorporated	12.RD	S-D00189-15-TO-02-UVA		2,101,093		84,916,569
Pass-Through From Assisted Management Solutions	12.RD	108-02-21		3,770		84,916,569
Pass-Through From Auburn University	12.RD	20-CIVENG-202667-VATECH		73,869		84,916,569
Pass-Through From Barron Associates Incorporated	12.RD	568-SC01		43,121		84,916,569
Pass-Through From Barron Associates Incorporated	12.RD	594-SC01		9,318		84,916,569
Pass-Through From Barron Associates Incorporated	12.RD	596-SC01		58,048		84,916,569
Pass-Through From Board of Regents of the University of Michigan	12.RD	SUBK00014044/PO#3006386828		137,368		84,916,569
Pass-Through From Booz Allen Hamilton Incorporated	12.RD	A8861/AB10438/P31242-5		341,699		84,916,569
Pass-Through From California Institute of Technology	12.RD	S547855		54,952		84,916,569
		Blockchaining Collaborative Data Management-H98230-				
Pass-Through From Carnegie Mellon University	12.RD	18-D-008-204761/1990713-400180		40,373		84,916,569
		W911QX20F0106/W911QX20D0008 / 1990695-				
Pass-Through From Carnegie Mellon University	12.RD	439181/419470-19E65		421,812	145,849	84,916,569
Pass-Through From Cellular Materials International Incorporated	12.RD	AJGHBIES		81,040		84,916,569
		Novel circulating RNA-based markers as diagnostic				
		biomarkers of infectious diseases-W911QY-20-C-0106-				
Pass-Through From CFD Research Corporation	12.RD	205388/Proj #9452/Contract# 20200708		136,484		84,916,569
Pass-Through From Christopher Reeve Foundation	12.RD	CTN15-2019(C-PY)		302		84,916,569
Pass-Through From Christopher Reeve Foundation	12.RD	CTN17-2021(C-PY)		7,347		84,916,569
Pass-Through From Christopher Reeve Foundation	12.RD	CTN18-2022(C-PY)		3,754		84,916,569
Pass-Through From Colorado State University	12.RD	G-27001-01		30,797		84,916,569
Pass-Through From Cortana Corporation	12.RD	195-21-C-0001		458,362		84,916,569
Pass-Through From Corvid Technologies	12.RD	20-033 M67854-20-P-6636		28,915		84,916,569
Pass-Through From Creare Limited Liability Corporation	12.RD	S753/PO# 116522		44,663		84,916,569
Pass-Through From CUBRC	12.RD	08218510		29,892		84,916,569
Pass-Through From Dive Technologies Incorporated	12.RD	A2WUOGJR		32,208		84,916,569
Pass-Through From Diversified Technical Systems Incorporated	12.RD	PO #62355		46,961		84,916,569
Pass-Through From Duke University	12.RD	313-0874		51,519		84,916,569
Pass-Through From Dynetics Incorporated	12.RD	DI-SC-21-06		73,247		84,916,569
Pass-Through From Elder Research Incorporated	12.RD	PYYBPOQL		64,691		84,916,569
Pass-Through From Epitome Research & Innovations Incorporated	12.RD	06172019VT		26,934		84,916,569
		Multiband Equipment for Spectrum Agility (MESA) STTR				
Pass-Through From FIRST RF Corporation	12.RD	Phase 2-FA8750-22-C-0137-205894/T27110		4,857		84,916,569
Pass-Through From Flatter Incorporated	12.RD	NDU18-UVA-01		52,982		84,916,569
		Jana: Ensuring Secure, Private, and Flexible Data Access-				
Pass-Through From Galois Incorporated	12.RD	N66001-15-C-4070-203721/2015-015		26,433		84,916,569
Pass-Through From Gemini Technical Solutions JV Limited						
Liability Company	12.RD	FOR-17-021 / CLIN 0002		115,799		84,916,569
Pass-Through From Gemini Technical Solutions JV Limited						
Liability Company	12.RD	FOR-17-021 / CLIN 0003		10,066		84,916,569
Pass-Through From Georgia Institute of Technology	12.RD	D8736-S2		89,767		84,916,569
Pass-Through From Global Engineering and Materials Incorporated	12.RD	AT-63120		629		84,916,569
Pass-Through From Graf Research Corporation	12.RD	AT-76252_TASK ORDER 01		134,836		84,916,569

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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
		Multi-domain C2 (MDC2)"Clean Sheet" Applications to Joint All Domain C2-FA8750-19-3-1000-				
Pass-Through From Griffiss Institute	12.RD	205131/SA20200410010186		53,184		84,916,569
Pass-Through From Griffiss Institute	12.RD	SA10012022030485		55,388		84,916,569
Pass-Through From Gxm Consulting Limited Liability Company	12.RD	418-UVA-0039/TO#03		7,973		84,916,569
Pass-Through From Gxm Consulting Limited Liability Company	12.RD	418-UVA-0039/TO#04		75,737		84,916,569
Pass-Through From Gxm Consulting Limited Liability Company	12.RD	418-UVA-0039/TO#05		283		84,916,569
Pass-Through From Gxm Consulting Limited Liability Company	12.RD	418-UVA-0039/TO#06		72,000		84,916,569
Pass-Through From Gxm Consulting Limited Liability Company	12.RD	418-UVA-0039/TO#07		123,486		84,916,569
Pass-Through From High Side Technology Limited Liability Company	12.RD	Standardized High Level Data Fusion (HLDF) System Architecture for Counter Unmanned Aerial Systems (CUAS)-N001641990001/N00164-21-9-J001-205683/N00164-21-9-J001-003		124,975		84,916,569
Pass-Through From Innovative Defense Technologies Limited Liability Corporation	12.RD	101329-HQ086020C7073		7,488		84,916,569
Pass-Through From Innovative Defense Technologies Limited Liability Corporation	12.RD	VP00000001-HQ086021C7146		60,801		84,916,569
Pass-Through From Innoveering Limited Liability Company	12.RD	STTR Contract FA8650-16-C-2715		72,879		84,916,569
Pass-Through From Intelligent Automation Incorporated	12.RD	2547-002-2		287,522		84,916,569
Pass-Through From Intelligent Fiber-Optic Systems	12.RD	AO4NWBHQ		54,529		84,916,569
		Condition-Based Predictive Maintenance for Mission Critical Systems with Probabilistic Knowledge Graph and Deep Learning-N68335-20-F-0562-205214/067-01 Explainable and Transparent Machine Learning for Autonomous Decision Making (EXTRA)-No. FA8750-22-C-				
Pass-Through From Intelligent Fusion Technology, Incorporated	12.RD	1004-205827/IFT089-01		179,947		84,916,569
Pass-Through From Intelligent Fusion Technology, Incorporated	12.RD	KG-KISS: Knowledge and Information Sharing System with Knowledge Graph-No. N68335-21-C-0443-		47,741		84,916,569
Pass-Through From Intelligent Fusion Technology, Incorporated	12.RD	205556/085-01		43,694		84,916,569
		Eye-readable Solution-based Dye Displacement Probe for Large-area Detection of Opioids-W911SR21C0020-				
Pass-Through From Intelligent Optical Systems, Incorporated	12.RD	277554/#3306		48,426		84,916,569
Pass-Through From Johns Hopkins University	12.RD	W81XWH-16-2-0060		12,350		84,916,569
Pass-Through From Johns Hopkins University	12.RD	W81XWH-19-1-0796		15,046		84,916,569
Pass-Through From Karagozian & Case Incorporated	12.RD	VT200565.000		59,504		84,916,569
Pass-Through From Knowledge Based Systems, Incorporated	12.RD	Cyber Knowledge Management for Weapon Systems / Phase II-FA8649-20-C-0338-205387/Agreement EPIC SWaPD: Energy-Preserving IoT Cryptography for Small Weight and Power Devices-HR001120C0154-		81,826		84,916,569
Pass-Through From Kryptowire Limited Liability Company	12.RD	205364/HR001120C0154-GMU01		407,599		84,916,569
		Low Altitude Nuclear Explosion (LANE) Prototype-				
Pass-Through From Leidos Incorporated	12.RD	W15QKN-18-9-1004-204998		155,744		84,916,569
Pass-Through From Lockheed Martin Corporation	12.RD	FA8750-20-C-0507/POH#104600965		567,878		84,916,569
Pass-Through From Luna Innovations Incorporated	12.RD	3349-ARM-25+/UVA		68,169		84,916,569
Pass-Through From Luna Innovations Incorporated	12.RD	3437-ARF-25+/VT		96,147		84,916,569
Pass-Through From Luna Innovations Incorporated	12.RD	3604-NVY-1T/UVA		94,821		84,916,569
Pass-Through From Luna Innovations Incorporated	12.RD	3614-NVY-2T/UVA		190,496		84,916,569
Pass-Through From Luna Innovations Incorporated	12.RD	3632-AFR-1S/UVA		1,963		84,916,569
Pass-Through From Luna Innovations Incorporated	12.RD	3632-AFR-2S/UVA		63,710		84,916,569
Pass-Through From Luna Innovations Incorporated	12.RD	3665-AFR-2S/VT		35,653		84,916,569
Pass-Through From Luna Innovations Incorporated	12.RD	3706-NVY-2S/UVA		79,295		84,916,569
Pass-Through From Luna Innovations Incorporated	12.RD	3799-NVY-1T/VT		29,922		84,916,569
Pass-Through From Luna Innovations Incorporated	12.RD	3849-NVY-1S/VT		26,704		84,916,569
Pass-Through From Luna Labs USA Limited Liability Corporation	12.RD	3799-NVY-2T/VT		30,758		84,916,569
Pass-Through From Lynntech Incorporated	12.RD	ARM-2208		19,479		84,916,569
Pass-Through From M4 Engineering Incorporated	12.RD	AQNHVFAQ		54,078		84,916,569
Pass-Through From M4 Engineering Incorporated	12.RD	AT-57834		45,783		84,916,569
Pass-Through From Marstel-Day Limited Liability Corporation	12.RD	MSA-17-0017-VT_CMI_TASK 05		52,874		84,916,569
Pass-Through From Marstel-Day Limited Liability Corporation	12.RD	TASK ORDER 3		7,234		84,916,569
Pass-Through From Massachusetts Institute of Technology	12.RD	PO#7000494181		12,408		84,916,569
Pass-Through From Massachusetts Institute of Technology	12.RD	PO#7000497588		85,234		84,916,569
Pass-Through From Medical College of Wisconsin Incorporated	12.RD	Salzar_MTEC_MCW		560,471		84,916,569
Pass-Through From Mercury Systems	12.RD	PO91402714		5,270		84,916,569
		Cracks initiation/propagation study for Propulsion Shaft Materials subjected to Laser Shock Peening-N00014-21-C-1005-205863/10183				
Pass-Through From Metal Improvement Company Limited Liability Company	12.RD	Surface Integrity and Microindentation Study of		80,808		84,916,569
		Propulsion Shaft Materials subjected to Laser Shock Peening-N00014-21-C-1005-205527/9730C				
Pass-Through From Metal Improvement Company Limited Liability Company	12.RD	Phase 1 - Leveraging an Edge Based Cross-domain Service Framework to Simplify Planning-FA8750-22-C-		10,932		84,916,569
		0503-205858/6H95-GMU				
Pass-Through From Metron, Incorporated	12.RD	Phase II Topic N19A-T017 - Predictive Graph Convolutional Networks-N6833520C0404-205470/6H43-		57,983		84,916,569
		GMU				
Pass-Through From Metron, Incorporated	12.RD	USCYBERCOM Operations & Maintenance Support-FA7146-21-C-B006-205699/08272021-GMUMSG-SUBK-		180,728		84,916,569
Pass-Through From Mission Solutions Group, Incorporated	12.RD	2021-0001		2,785,771	2,602,402	84,916,569
Pass-Through From MPF Federal Limited Liability Corporation	12.RD	HQ003422F0033/TO 80		15,967		84,916,569
Pass-Through From MRIGlobal	12.RD	790-111142-1		8,036		84,916,569
Pass-Through From NanoSonic Incorporated	12.RD	AR2-0010		59,066		84,916,569
Pass-Through From NanoSonic Incorporated	12.RD	DA2-0019		50,317		84,916,569
Pass-Through From NanoSonic Incorporated	12.RD	DH1-0099		28,368		84,916,569

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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From NanoSonic Incorporated	12.RD	DL2-0060		46,393		84,916,569
Pass-Through From NanoSonic Incorporated	12.RD	MD2-7509		10,221		84,916,569
Pass-Through From NanoSonic Incorporated	12.RD	NV1-0204		1,622		84,916,569
Pass-Through From NanoSonic Incorporated	12.RD	NV2-0262		72,022		84,916,569
Pass-Through From National Center for the Advancement of Science, Technology, Engineering, and Mathematics Education	12.RD	A Model to Evaluate Aviation Detachment Manpower Options for Navy Future Vertical Lift-W15QKN-20-1-1000-205864/P0010		4,719		84,916,569
Pass-Through From National Center for the Advancement of Science, Technology, Engineering, and Mathematics Education	12.RD	W15QKN-20-1-1000		12,193		84,916,569
Pass-Through From National Institute of Building Sciences	12.RD	N62470-14-D-1030(X69)		2,140		84,916,569
Pass-Through From National Security Innovations, Incorporated	12.RD	Department of Defense -SMA Strategic Outcomes-W5J9CQ-20-C-0004-205290/SMA--AGC--GMU		110,843		84,916,569
Pass-Through From Northrop Grumman Corporation	12.RD	3022100053		30,227		84,916,569
Pass-Through From Northrop Grumman Corporation	12.RD	PO 5300031434		1,036,940		84,916,569
Pass-Through From Northrop Grumman Corporation	12.RD	PO 5300038525		6,693		84,916,569
Pass-Through From Norwich University	12.RD	22341-RS015		787,103		84,916,569
Pass-Through From Norwich University	12.RD	22342-RS015		166,728		84,916,569
Pass-Through From Ozark Integrated Circuits	12.RD	W31P4Q-21-C-0012-VT01		24,278		84,916,569
Pass-Through From Palo Alto Research Center Incorporated	12.RD	Configuration Security (CONSEC)-FA8750-18-2-0147-204694/P314449		132,413		84,916,569
Pass-Through From Paragon NanoLabs Incorporated	12.RD	DNA Origami-based Bio-scavengers for Nerve Agent Sequestration-W911SR-19-C-0026-204857/20190620-MASON-051-OP3-SBIRII-Origami Antibodies for Threat Sensing SBIR Sequential Phase II - AA3-W911SR20C0041-205328/200200828-		693		84,916,569
Pass-Through From Paragon NanoLabs Incorporated	12.RD	MASON-051-AA3-SEQ-SB		84,827		84,916,569
Pass-Through From Pennsylvania State University	12.RD	S002309-DTRA		283		84,916,569
Pass-Through From Peraton	12.RD	W15QKN-17-9-5555 / PO-0027993/419648-19B68		522,434	251,856	84,916,569
Pass-Through From Perduco Group	12.RD	10060.2019.032		64,651		84,916,569
Pass-Through From Perspecta Labs Incorporated	12.RD	PO-0019391		17,474		84,916,569
Pass-Through From Perspecta Labs Incorporated	12.RD	PO-0023005		117,501		84,916,569
Pass-Through From Perspecta Labs Incorporated	12.RD	PO-0024882		16,719		84,916,569
Pass-Through From Polaris Alpha Advanced Systems, Incorporated	12.RD	Magnetometers for detection of explosives in car portals, phase 2-DOTC-17-01-INIT1562-205012/S19-06196		55,017	22,750	84,916,569
Pass-Through From PPG Industries Incorporated	12.RD	PO F2D104260		34,943		84,916,569
Pass-Through From PPG Industries Incorporated	12.RD	Scully_EnhancedCoatings_PPG		4,185		84,916,569
Pass-Through From Praxis Environmental Tech Incorporated	12.RD	EST-.001-19-02		28,522		84,916,569
Pass-Through From President and Fellows of Harvard College	12.RD	124292-5116077		166,946		84,916,569
Pass-Through From QinetiQ Incorporated	12.RD	Acquisition of a Remotely Operated Vehicle with Underwater GPS for Application of Microelectronic Sensors in Aquatic Environmental Monitoring-W15P7T-19-D-0082 W909MY19F0096-205471/PO No. 50281		15,000		84,916,569
Pass-Through From Quintessent Incorporated	12.RD	Bowers_Patronus_Phase1		401,420		84,916,569
Pass-Through From Raytheon Technologies	12.RD	2608178		36,155		84,916,569
Pass-Through From Raytheon Technologies	12.RD	Anytime Reasoning and Analysis for Kill-Web Negotiation and Instantiation across Domains (ARAKNID)-FA8750-19-C-0056-205369/90072/ PO 4201999735		243,933		84,916,569
Pass-Through From Research Foundation for the State University of New York	12.RD	1169783/91994		4,257		84,916,569
Pass-Through From ResilienX	12.RD	AT-79827		2,958		84,916,569
Pass-Through From Rhein Tech Laboratories Incorporated	12.RD	Integrated Multi-Sensor Life Detection System (IMLDS)-FA864921P1615-205703/2021125.		30,825		84,916,569
Pass-Through From Rhein Tech Laboratories Incorporated	12.RD	Integrated Multi-Sensor Life Detection System-FA864921P0201-205452/2021014		146,556		84,916,569
Pass-Through From Rolls-Royce Corporation	12.RD	21-UVA-36/PO8000-00424013		246,378		84,916,569
Pass-Through From Rolls-Royce Corporation	12.RD	PO 5100003579		23,685		84,916,569
Pass-Through From Science Applications International Corporation	12.RD	P010255044		173,478		84,916,569
Pass-Through From Semiconductor Research Corporation	12.RD	2018-JU-2780		6,747,080	5,455,881	84,916,569
Pass-Through From Southwest Research Institute	12.RD	L99044RI		197,572		84,916,569
Pass-Through From State of Maryland	12.RD	Artificial Intelligence Engineering Seedlings-FA8702-15-D-0002-205796/104762-Q3587202		4,027		84,916,569
Pass-Through From State of Maryland	12.RD	Development of passive sampling methodologies for equilibrium sampling of PFAS compounds in surface and groundwater-W912HQ20P0007-SPI015		72,368		84,916,569
Pass-Through From Steel Founders Society of America	12.RD	SPI015		67,109		84,916,569
Pass-Through From Stevens Institute of Technology	12.RD	2102903-02		272,056		84,916,569
Pass-Through From Stevens Institute of Technology	12.RD	2102967-02		306		84,916,569
Pass-Through From Stevens Institute of Technology	12.RD	2103129-02		181,908		84,916,569
Pass-Through From Stevens Institute of Technology	12.RD	2103138-03		277,427		84,916,569
Pass-Through From Stevens Institute of Technology	12.RD	2103139-02		158,863		84,916,569
Pass-Through From Stevens Institute of Technology	12.RD	2103197-02		340,299		84,916,569
Pass-Through From Stevens Institute of Technology	12.RD	2103221-08		50,039		84,916,569
Pass-Through From Stevens Institute of Technology	12.RD	2103221-10		250,300		84,916,569
Pass-Through From Stevens Institute of Technology	12.RD	2103221-14		30,784		84,916,569
Pass-Through From Stevens Institute of Technology	12.RD	2103221-15		96,077		84,916,569
Pass-Through From Stevens Institute of Technology	12.RD	2103256-01		51,599		84,916,569
Pass-Through From Stevens Institute of Technology	12.RD	2103257-06		96,821		84,916,569
Pass-Through From Stevens Institute of Technology	12.RD	AT-64201		319		84,916,569
Pass-Through From Stevens Institute of Technology	12.RD	Holistic Assurance Framework: Fast Time Emergent Scenario Simulation (FTESS)-HQ003419D0003-205862/2103221-02		45,020		84,916,569
Pass-Through From Stevens Institute of Technology	12.RD	HQ003420F0657		3,422		84,916,569
Pass-Through From Stevens Institute of Technology	12.RD	HQ003420F2030		7,694		84,916,569
Pass-Through From Stevens Institute of Technology	12.RD	Q003419D0003/HQ003421F0304 / 2103207-01/419725-19B68		821,746	115,607	84,916,569
Pass-Through From Stevens Institute of Technology	12.RD	WRT-1058		37,725		84,916,569
Pass-Through From Systems Engineering Incorporated	12.RD	SEI-VA-TECH-FA8750-22-C-0105		40,061		84,916,569
Pass-Through From Systems Engineering Research Center	12.RD	2103155-01		77,041		84,916,569
Pass-Through From Techsburg Incorporated	12.RD	AT-77717		226		84,916,569
Pass-Through From Techsburg Incorporated	12.RD	AT-78615		12,176		84,916,569

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From Techsburg Incorporated	12.RD	AT-80761		920		84,916,569
Pass-Through From Techsburg Incorporated	12.RD	AUSMQ53G		197,345		84,916,569
Pass-Through From Teledyne Scientific and Imaging Limited Liability Company	12.RD	Geometries of Learning (GoL)-HR00112290079-205875/PO00168826		18,130		84,916,569
Pass-Through From Texas A&M Engineering Experiment Station	12.RD	M2200277		62,067		84,916,569
Pass-Through From Texas A&M Engineering Experiment Station	12.RD	M2200590		44,828		84,916,569
Pass-Through From The Geneva Foundation	12.RD	S-10757-01		63,815		84,916,569
Pass-Through From The MITRE Corporation	12.RD	11-119993		10,000		84,916,569
Pass-Through From The Perduco Group	12.RD	AI and Advanced Analytics for SAFE-SIM-				
Pass-Through From Third Floor Materials Incorporated	12.RD	205545/10060.2019.036		130,642	61,256	84,916,569
	12.RD	Hopkins_RFA_Optical limiter		113,936		84,916,569
Pass-Through From Trusted Science & Technology Incorporated	12.RD	AT-80327		49,086		84,916,569
Pass-Through From Trusted Science & Technology Incorporated	12.RD	AT-83331		130,349		84,916,569
Pass-Through From UES Incorporated	12.RD	S-168-1X5-001		4,733		84,916,569
Pass-Through From Uncharted Software	12.RD	AT-82633		153,914		84,916,569
Pass-Through From Universal Technology Corporation	12.RD	PO30-00314		205,062		84,916,569
Pass-Through From University of Florida	12.RD	201701142		2,459		84,916,569
Pass-Through From University of Nevada Reno	12.RD	UNR-22-17		25,697		84,916,569
Pass-Through From University of New Mexico	12.RD	282115 - 87F2		59,990		84,916,569
Pass-Through From University of Notre Dame	12.RD	NO. 208186VT		5,379		84,916,569
Pass-Through From University of Pennsylvania	12.RD	574173/PO 4175612		100,536		84,916,569
Pass-Through From University of Puerto Rico	12.RD	Control, Optimization and transmission problems for nonlocal PDEs-W911NF2010115-205296/2020-003		48,927		84,916,569
Pass-Through From University of Southern California	12.RD	AMND5/137627557		100,657		84,916,569
Pass-Through From University of Southern California	12.RD	Economic Viability, Resilience, and Sustainability of Logistics Systems in Post-Conflict Zones-N00014-21-1-2163-205474/141252276		66,617		84,916,569
Pass-Through From University of Southern California	12.RD	SUBAWARD109595960		417,781		84,916,569
Pass-Through From University of Texas at Austin	12.RD	UTA20-000936		137,679		84,916,569
Pass-Through From University of Washington	12.RD	PO NO. BPO51878		12,675		84,916,569
Pass-Through From Vanderbilt University	12.RD	UNIV61656		3,966		84,916,569
Pass-Through From VECTARE Limited Liability Company	12.RD	Time Series Analysis-205616/1226-00-226		42,126		84,916,569
Pass-Through From VECTARE Limited Liability Company	12.RD	Time Series Analysis-205789/1237-00-237		60,988		84,916,569
Pass-Through From VIASAT Incorporated	12.RD	4179547		148,630		84,916,569
Pass-Through From Virginia Tech Applied Research Corporation	12.RD	2021-0009/1118-001		8,060		84,916,569
Pass-Through From Virginia Tech Applied Research Corporation	12.RD	TASK ORDER #0032		211,538		84,916,569
Pass-Through From Virginia Tech Applied Research Corporation	12.RD	TASK ORDER #0033		259,198		84,916,569
Pass-Through From Virginia Tech Applied Research Corporation	12.RD	TASK ORDER #0035		103,736		84,916,569
Pass-Through From Virginia Tech Applied Research Corporation	12.RD	TASK ORDER #0036		289,186		84,916,569
Pass-Through From Vysnova Partners, Incorporated	12.RD	Vector Mapping of Ticks and Tick-Borne Pathogens of Mongolia-N6264518D5058 - N6264519F0226-205200-				
Pass-Through From Woods Hole Oceanographic Institution	12.RD	205220/SC-N6264518D5058-GMU-002		60,712		84,916,569
Total Non-Stimulus	12.RD	A101487		47		84,916,569
Total Research and Development			108,243,241	46,001,520	53,794,799	
			108,243,241	46,001,520	53,794,799	
Total U.S. DEPARTMENT OF DEFENSE			177,307,487	49,708,687	55,749,537	
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
Non-Stimulus:						
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228		36,967,799		35,824,706	36,967,799
Emergency Solutions Grant Program	14.231		13,272,220		12,484,657	13,272,220
Supportive Housing Program	14.235		123,766		90,000	123,766
Home Investment Partnerships Program	14.239		2,431,803		2,086,379	2,431,803
Housing Opportunities for Persons with AIDS	14.241		1,489,678		1,476,786	1,489,678
Continuum of Care Program	14.267		60,921			60,921
Housing Trust Fund	14.275		4,104,929		3,900,000	4,104,929
Youth Homelessness Demonstration Program	14.276		21,883		3,262	21,883
Fair Housing Assistance Program State and Local	14.401		478,416			478,416
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900		347,685		153,069	347,685
Total Non-Stimulus			59,299,100	0	56,018,859	
Total Excluding Clusters Identified Below:			59,299,100	0	56,018,859	
CDBG Disaster Recovery Grants Cluster:						
National Disaster Resilience Competition	14.272		26,054,434		25,801,915	26,054,434
Total CDBG Disaster Recovery Grants			26,054,434	0	25,801,915	26,054,434
CDBG Entitlement Grants Cluster:						
Community Development Block Grants/Entitlement Grants	14.218					
Pass-Through From City of Harrisonburg	14.218	21CDBG06		3,512		127,362
Pass-Through From City of Harrisonburg	14.218	21CDBGVCV15		1,381		127,362
Pass-Through From City of Richmond Housing and Community Development	14.218	Contract No: CDBG-CV FY20-CPD16, 2019-2020 CDBG-CV, City of Charlottesville, City of Bristol		122,469		127,362
Total CDBG Entitlement Grants Cluster			0	127,362	0	127,362
Research and Development:						
Non-Stimulus:						
Healthy Homes Technical Studies Grants	14.906		169,114		51,317	169,114
Total Non-Stimulus			169,114	0	51,317	
Total Research and Development			169,114	0	51,317	
Total U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			85,522,648	127,362	81,872,091	

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
U.S. DEPARTMENT OF THE INTERIOR						
Non-Stimulus:						
Indian Economic Development	15.032		129,483			129,483
Forest and Woodlands Resource Management	15.233		146			146
Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	15.250		3,498,221		3,498,221	3,498,221
Abandoned Mine Land Reclamation (AMLR)	15.252		6,594,734		6,594,733	6,594,734
Marine Minerals Activities	15.424		74,877		74,877	221,434
National Forest Acquired Lands	15.438		28,628			28,628
Fish and Wildlife Management Assistance	15.608		44,838		18,100	44,838
Cooperative Endangered Species Conservation Fund	15.615		597,681		4,246	597,681
Clean Vessel Act	15.616		157,046		147,771	157,046
Sportfishing and Boating Safety Act	15.622		1,021,789		990,562	1,021,789
State Wildlife Grants	15.634		851,120			1,053,086
Endangered Species Recovery Implementation	15.657		14,090			162,113
Candidate Species Conservation	15.660		537			30,976
NFWF-USFWS Conservation Partnership	15.663		20,115			220,988
Pass-Through From The Nature Conservancy	15.663			12,326		220,988
Adaptive Science	15.670		15,446			15,446
White-nose Syndrome National Response Implementation	15.684		2,090			89,214
U.S. Geological Survey Research and Data Collection	15.808		83,350		83,350	468,005
National Land Remote Sensing Education Outreach and Research	15.815					
Pass-Through From AmericaView Incorporated	15.815			20,455		20,455
Historic Preservation Fund Grants-In-Aid	15.904		1,499,737		480,501	1,499,737
Outdoor Recreation Acquisition, Development and Planning	15.916		22,253		21,581	22,253
National Maritime Heritage Grants	15.925		12,189		12,189	12,189
Battlefield Land Acquisition Grants	15.928		8,172,492		8,172,492	8,172,492
Youth and Veteran Organizations Conservation Activities	15.931		38,379			38,379
Cooperative Research and Training Programs – Resources of the National Park System	15.945		30,999			1,543,971
Pass-Through From University of North Carolina at Chapel Hill	15.945			11,572		1,543,971
Cultural Resources Management	15.946					
Pass-Through From Organization of American Historians	15.946			14,653		46,924
Emergency Supplemental Historic Preservation Fund	15.957		506,282		183,767	506,282
Total Non-Stimulus			23,416,522	59,006	20,282,390	
Total Excluding Clusters Identified Below:			23,416,522	59,006	20,282,390	
Fish and Wildlife Cluster:						
Sport Fish Restoration	15.605		5,269,818			5,309,884
Pass-Through From Mid-Atlantic Panel on Aquatic Invasive Species	15.605	F18AP00243 / SA75282000-F		8,926		5,309,884
Pass-Through From University of Maryland	15.605	99328-29536201		31,140		5,309,884
Wildlife Restoration and Basic Hunter Education	15.611		8,546,428		4,613	8,648,270
Pass-Through From North Carolina Wildlife Resources Commission	15.611	NC-F-F17F01155		93,842		8,648,270
Pass-Through From North Carolina Wildlife Resources Commission	15.611			8,000		8,648,270
Enhanced Hunter Education and Safety	15.626		131,944			131,944
Total Fish and Wildlife Cluster			13,948,190	141,908	4,613	14,090,098
Research and Development:						
Non-Stimulus:						
Bureau of Ocean Energy Management (BOEM) Environmental Studies (ES)	15.423					
Pass-Through From Rutgers University	15.423	M19AC00016		64,165		64,165
Marine Minerals Activities	15.424					
Pass-Through From University of Louisiana	15.424	M19AC00015/330177-03		146,557		221,434
Water Desalination Research and Development	15.506		115,727		23,245	115,727
SECURE Water Act – Research Agreements	15.560		8,382			8,382
Multistate Conservation Grant	15.628					
Pass-Through From Association of Fish and Wildlife Agencies	15.628			111,495		111,495
State Wildlife Grants	15.634		57,907		43,571	1,053,086
State Wildlife Grants	15.634	F21AP030818-1/EP3372568	33,483		33,483	1,053,086
Pass-Through From Florida Fish and Wildlife Conservation Commission	15.634			14,220		1,053,086
Pass-Through From Georgia Wildlife Resources Division	15.634			41,221		1,053,086
Pass-Through From Texas Parks and Wildlife Department	15.634	F19AF01018		55,135	15,088	1,053,086
National Wildlife Refuge System Enhancements	15.654		6,680			60,278
Pass-Through From University of Texas Rio Grande Valley	15.654			53,598		60,278
Endangered Species Recovery Implementation	15.657		141,865			162,113
Pass-Through From University of Kentucky	15.657			6,158		162,113
Natural Resource Damage Assessment and Restoration	15.658		122,001			122,001
Candidate Species Conservation	15.660		30,439			30,976
NFWF-USFWS Conservation Partnership	15.663		30,736			220,988
Pass-Through From National Audubon Society	15.663			393		220,988
Pass-Through From National Fish and Wildlife Foundation	15.663			16,731		220,988
Pass-Through From National Fish and Wildlife Foundation	15.663	63886/67046		79,008	53,735	220,988
Pass-Through From The Nature Conservancy	15.663			61,679		220,988
Fish and Wildlife Coordination and Assistance	15.664		47,652			47,652
Cooperative Ecosystem Studies Units	15.678		1,728,607		7,674	1,728,607
White-nose Syndrome National Response Implementation	15.684		70,973			89,214
Pass-Through From Maine Department of Inland Fisheries and Wildlife	15.684			16,151		89,214
Assistance to State Water Resources Research Institutes	15.805		156,384			229,457
Pass-Through From Kansas State University	15.805			68,546		229,457
Pass-Through From University of the District of Columbia	15.805			4,527		229,457
Earthquake Hazards Program Assistance	15.807		179,805			179,805
U.S. Geological Survey Research and Data Collection	15.808		384,655		10,638	468,005
National Cooperative Geologic Mapping	15.810		440,596		389,849	440,596
Cooperative Research Units	15.812		525,295			525,295
National Geological and Geophysical Data Preservation	15.814		35,205		35,205	35,205
Native American Graves Protection and Repatriation Act	15.922		43,746			43,746

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Schedule of Expenditures of Federal Awards
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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Cooperative Research and Training Programs – Resources of the National Park System	15.945		1,501,400		249,001	1,543,971
Cultural Resources Management	15.946					
Pass-Through From Organization of American Historians	15.946			32,271		46,924
Water Use and Data Research	15.981		69,240			69,240
Other Assistance	15.RD	140D0421P0126	6,889			160,474
Other Assistance	15.RD	140G0121P0096	4,186			160,474
		Conservation genetics of the endangered Kemp's ridley sea turtle-205604				
Other Assistance	15.RD		1,446			160,474
		Fish and Wildlife Adaptation Fellowship Program-G18AC00356-204667	38,898			160,474
Other Assistance	15.RD		600			160,474
		Image hosting for Historic Blenheim-NCPTT1-205723				
		The Hidden History of Enslaved Naturalist, 1619, and 1863-205225	10,172			160,474
Other Assistance	15.RD					
		Sun Protection without Ecological Harm: Promoting Reef-Friendly Visitor Behavior in National Parks-P14PC00630 140P2119F0193-204954		98,283		160,474
Pass-Through From Resource Systems Group, Incorporated	15.RD					
Total Non-Stimulus			5,792,969	870,138	861,489	
Total Research and Development			5,792,969	870,138	861,489	
Total U.S. DEPARTMENT OF THE INTERIOR			43,157,681	1,071,052	21,148,492	
U.S. DEPARTMENT OF JUSTICE						
Non-Stimulus:						
Law Enforcement Assistance Narcotics and Dangerous Drugs Training	16.004	SASP - 21-A8614SP20/21-A8616SP20/21-A8617SP20/21-A8618SP20/21-A8618SP20 SASP/21-A8620SP20/21-A8621SP20/21-A8622SP20/21-A8623SP20/21-E3442SP20/21-E3442SP20 SASP/21-H3123SP20/21-H3124SP20/21-J2631SP20/21-J2771SP20/21-K2215SP20	36,113			36,113
Sexual Assault Services Formula Program	16.017		497,900		497,900	497,900
Office on Violence Against Women Special Projects	16.029		40,980			40,980
Community-Based Violence Prevention Program	16.123		134,047			134,047
Services for Trafficking Victims	16.320		232,323			937,177
		Human Trafficking - 21-A8687MV20/21-A8689MV20/21-A8689MV20 MVST/21-A8690MV20/21-A8690MV20 MVST/21-A8691MV20/21-A8692MV20/21-A8693MV20/21-A8694MV20	699,460		699,460	937,177
Services for Trafficking Victims	16.320	Human Trafficking VM-BX-0021/110173/116744/120695	5,394		5,394	937,177
Services for Trafficking Victims	16.540		202,207		25,490	478,845
		JJDP - 20-A4943JJ16 JJDP/20-A4945JJ16/20-A4945JJ16 Juvenile Justice/20-A4948JJ16/20-A4955JJ16/21-A5003JJ17/21-A5003JJ17 Juvenile Justice/21-A5006JJ17/21-A5006JJ17 JJDP/21-A5007JJ17/21-A5008JJ17/21-A5009JJ17/21-A5009JJ17 JJDP/21-A5	276,638		276,638	478,845
Juvenile Justice and Delinquency Prevention	16.540		445,197			445,197
Missing Children's Assistance	16.543		102,335			102,335
State Justice Statistics Program for Statistical Analysis Centers	16.550		330,475			330,475
National Criminal History Improvement Program (NCHIP)	16.554					
National Institute of Justice Research, Evaluation, and Development						
Project Grants	16.560		21,305			3,223,401
Crime Victim Assistance	16.575		8,028,189		4,197,546	45,275,380
		VOCA - 1006/1007/1016/1048/1056/1071/1097/1101/1159/1161/1163/1169/1174/1176/1187/1192/1201/1227/1249/1255/1422/1447/1450/18-B3434SA16/19-Y8546CA19/20-A4997TE19/20-A4997TE19-44378/20-A4997TE19-44379/	37,247,191		37,247,191	45,275,380
Crime Victim Assistance	16.575		2,981,000			2,981,000
Crime Victim Compensation	16.576		49,243			136,266
Crime Victim Assistance/Discretionary Grants	16.582			36,897		136,266
Pass-Through From National White Collar Crime Center	16.582					
Drug Court Discretionary Grant Program	16.585		69,455			69,455
Violence Against Women Formula Grants	16.588		577,008			3,495,634
		VSTOP - 17-W8576VG15/21-E4537VA20/21-E6033VA20/21-E6033VA20 VAWA/21-E6046VA20/21-E6047VA20/21-F3242VA20/21-F3242VA20 VAWA/21-F3245VA20/21-F3247VA20/21-I3044VA20/21-I3046VA2 Violence Against W/21-I3046VA20/21-I3046VA20 VAWA/21-J	2,918,626		2,918,626	3,495,634
Violence Against Women Formula Grants	16.588					
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590		169,093			346,366
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	ICJR - 20-A4963JR19/20-A4964JR19/20-A4965JR19/20-A4965JR19 ICJR	177,273		177,273	346,366
Residential Substance Abuse Treatment for State Prisoners	16.593		49,125			574,788
		RSAT - 21-A4998RS18 RSAT/21-A4999RS18/21-A5000RS18/21-A5001RS18 RSAT/21-A5002RS18/21-A5002RS18 RSAT/21-C4539RS18/22-A8699RS19/22-B4998RS19/22-B5000RS19/22-B5001RS19	525,663		525,663	574,788
Residential Substance Abuse Treatment for State Prisoners	16.593		1,787,571			2,012,518
Public Safety Partnership and Community Policing Grants	16.710					
Juvenile Mentoring Program	16.726					
Pass-Through From National 4-H Council	16.726			18,484		18,484
Edward Byrne Memorial Justice Assistance Grant Program	16.738		495,124			1,903,271
		JAG - 10026/10071/10141/10204/1028/10530/10564/1057/10617/10633/10653/10660/1067/10677/10743/1149/1191/1191-001/1191-003/1203/1212/1216/1244/12621/1285/1286/1363/13				
Edward Byrne Memorial Justice Assistance Grant Program	16.738		1,247,011		1,247,011	1,903,271
DNA Backlog Reduction Program	16.741	66/1368/1383/1394/1404/19-A	1,527,943			1,527,943
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742		89,278			89,278

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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Second Chance Act Reentry Initiative	16.812		248,101			255,424
Pass-Through From Council of State Governments	16.812			7,323		255,424
NICS Act Record Improvement Program	16.813		435,505			435,505
Byrne Criminal Justice Innovation Program	16.817		61,576			61,576
Emergency Planning for Juvenile Justice Facilities	16.823		5,317			5,317
National Sexual Assault Kit Initiative	16.833		459,736			459,736
Comprehensive Opioid, Stimulant, and Substance Abuse Program	16.838	COAP - 20-A4959OA17 COAP	39,152		39,152	39,152
STOP School Violence	16.839		376,137			614,232
Pass-Through From Board of Regents of the University of Michigan	16.839			238,095		614,232
Equitable Sharing Program	16.922		743,741			743,741
Other Assistance						
Pass-Through From City of Huntington	16.U01	City of Huntington WV RNR-2017-RW-BX-0007-204601/PO#2019-380		725	39	15,978
Pass-Through From La Crosse County	16.U02	La Crosse County RNR-2017-RW-BX-0004-204600/205994-1803-00		725	39	15,978
Pass-Through From Maricopa County	16.U03	Maricopa County RNR FY21-205747-205277/PO PDI3,210000003250-1 / PO PDI3,210000003231-1		5,576	3,632	15,978
Pass-Through From MBI Research Institute Incorporated	16.U04	Risk-Need-Responsivity Project for MBI-205354/I2207457-E2053541		8,952	3,350	15,978
Total Non-Stimulus			63,332,432	316,777	47,864,404	
Stimulus:						
Coronavirus Emergency Supplemental Funding Program	16.034	COVID-19	294,103			3,633,553
		COVID-19; CESF - 10116/10213/10272/10440/10448/10541/10549/10566/10572/10579/10602/10611/10622/10628/10658/10659/10664/10668/10676/10695/10698/10700/10726/10737/10745/10754/10782/20-A5042CE20/20-				
Coronavirus Emergency Supplemental Funding Program	16.034	A5043CE20 CESF	3,339,450		3,339,450	3,633,553
Total Stimulus:			3,633,553	0	3,339,450	
Total Excluding Clusters Identified Below:			66,965,985	316,777	51,203,854	
Research and Development:						
Non-Stimulus:						
OVW Research and Evaluation Program	16.026		71,930			71,930
Legal Assistance for Victims	16.524		17,799			17,799
National Institute of Justice Research, Evaluation, and Development						
Project Grants	16.560		2,844,073		349,643	3,223,401
National Institute of Justice Research, Evaluation, and Development						
Project Grants	16.560	E0002855	110,787		110,787	3,223,401
Pass-Through From City of Charlottesville	16.560			49,895		3,223,401
Pass-Through From National Opinion Research Center	16.560			53,821		3,223,401
Pass-Through From Police Foundation	16.560			34,546		3,223,401
Pass-Through From The Research Foundation of State University of New York	16.560	R1289576		30,233		3,223,401
Pass-Through From University of Central Florida	16.560			78,741		3,223,401
Crime Victim Assistance/Discretionary Grants	16.582					
Pass-Through From The National Center for State Courts	16.582			50,126		136,266
Public Safety Partnership and Community Policing Grants	16.710		207,126		31,640	2,012,518
Pass-Through From International Association of Chiefs of Police	16.710			17,821		2,012,518
PREA Program: Strategic Support for PREA Implementation	16.735		20,158			20,158
Edward Byrne Memorial Justice Assistance Grant Program	16.738					
Pass-Through From Michigan State University	16.738			161,136	37,980	1,903,271
Harold Rogers Prescription Drug Monitoring Program	16.754					
Pass-Through From County of Fairfax	16.754			87,164		87,164
Other Assistance						
Pass-Through From American Institutes for Research in the Behavioral Sciences	16.RD	Juvenile Drug Court Systematic Review-2014-DC-BX-K001-203456/0373700102 PROJECT #03737		2,471		323,407
Pass-Through From County of Alameda	16.RD	Alameda Pathways Capacity Enhancement Project-205223/19990		186,898	6,120	323,407
Pass-Through From County of Fairfax	16.RD	Fairfax County Police Department In-Depth Study of COVID-19 Impacts-2020-VD-BX-181-				
Total Non-Stimulus		205239/4400009970	3,271,873	134,038	536,170	323,407
Total Research and Development			3,271,873	886,890	536,170	
Total U.S. DEPARTMENT OF JUSTICE			70,237,858	1,203,667	51,740,024	
U.S. DEPARTMENT OF LABOR						
Non-Stimulus:						
Labor Force Statistics	17.002		1,512,912			1,512,912
Compensation and Working Conditions	17.005		136,941			136,941
Unemployment Insurance	17.225		241,009,868			1,206,411,300
Senior Community Service Employment Program	17.235		1,666,588		1,495,158	1,666,588
Trade Adjustment Assistance	17.245		2,905,332			2,905,332
Job Training Partnership Act	17.250					
Pass-Through From Bay Consortium - Private Industry Council	17.250			2,482		2,482
WIA Dislocated Workers	17.260					
Pass-Through From Capital Region	17.260			98		98
WIOA Pilots, Demonstrations, and Research Projects	17.261		58,349			58,349
H-1B Job Training Grants	17.268		21,394			310,374
Pass-Through From New River/Mount Rogers Workforce						
Investment Area Consortium Board	17.268			36,675		310,374
Pass-Through From Pennsylvania College of Technology	17.268			151,545		310,374
Pass-Through From Total Action For Progress	17.268			5,196		310,374
Pass-Through From West Virginia Higher Education Policy Commission	17.268			95,564		310,374
Work Opportunity Tax Credit Program (WOTC)	17.271		617,872			617,872
Temporary Labor Certification for Foreign Workers	17.273		514,251			514,251

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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
WIOA National Dislocated Worker Grants / WIA National Emergency Grants	17.277		27,755			736,800
WIOA National Dislocated Worker Grants / WIA National Emergency Grants	17.277	DWG COVID 6-02/DWG COVID 8-02/DWG COVID 9-02/DWG COVID 11-02/DWG COVID 13-02/DWG COVID 16-02	588,853		588,853	736,800
Pass-Through From Henrico County Capital Region Workforce Partnership	17.277	MOA CRWP AND HCRHD		120,192		736,800
Trade Adjustment Assistance Community College and Career Training (TAACCT) Grants	17.282		12,558			12,558
Apprenticeship USA Grants	17.285		352,402			402,033
Pass-Through From American Association of Community Colleges	17.285			49,631		402,033
Occupational Safety and Health Susan Harwood Training Grants	17.502		78,496			121,738
Occupational Safety and Health State Program	17.503		4,401,273			4,401,273
Consultation Agreements	17.504		1,216,294			1,216,294
Mine Health and Safety Grants	17.600		413,672		413,672	413,672
Brookwood-Sago Grant	17.603		52,505		52,505	52,505
Women's Bureau	17.700					
Pass-Through From Total Action For Progress	17.700			70,768		70,768
Local Veterans' Employment Representative Program	17.804		6,193,829			6,193,829
Other Assistance	17.U01	Equal Opportunity Employment Commission 17.000	12,095			12,095
Total Non-Stimulus			261,793,239	532,151	2,550,188	
Stimulus:						
Unemployment Insurance	17.225	COVID-19	965,401,432			1,206,411,300
Total Stimulus:			965,401,432	0	0	
Total Excluding Clusters Identified Below:			1,227,194,671	532,151	2,550,188	
Employment Service Cluster:						
Employment Service/Wagner-Peyser Funded Activities	17.207		17,977,901			17,979,704
Pass-Through From South Central Workforce Investment Board	17.207	MOU17.207		1,803		17,979,704
Total Employment Service Cluster			17,977,901	1,803	0	17,979,704
WIOA Cluster:						
WIOA Adult Program	17.258		229,836			12,562,541
		LWDA 01-19-05/LWDA 1-20-04/LWDA 02-19-05/LWDA 2-20-04/LWDA EEI 02-18-02/LWDA 3-19-05/LWDA 4-19-05/LWDA 4-20-04/LWDA 06-19-05/LWDA 6-20-04/LWDA 07-19-05/LWDA 7-20-04/LWDA 08-19-05/LWDA 8-20-04/LWDA 09-19-05/LWDA 9-20-04/LWDA 11-20-04/LWDA EEI 11-18-02/LWDA	11,918,686		11,918,686	12,562,541
WIOA Adult Program	17.258	04/LWDA 11-20-04/LWDA EEI 11-18-02/LWDA	11,918,686		11,918,686	12,562,541
Pass-Through From Bay Consortium Workforce Investment Board	17.258	PY18-ESCC22-001		372,004		12,562,541
Pass-Through From Capital Region	17.258			91		12,562,541
Pass-Through From South Central Workforce Investment Board	17.258	MOU17.258		41,924		12,562,541
WIOA Youth Activities	17.259		873,847			11,522,217
		LWDA 01-19-05/LWDA 1-20-04/LWDA 02-19-05/LWDA 2-20-04/LWDA 3-18-04/LWDA 3-19-05/LWDA 3-20-04/LWDA 4-19-05/LWDA EEI 04-18-01/LWDA EEI 04-18-02/LWDA 06-19-05/LWDA 6-20-04/LWDA 07-19-05/LWDA 7-20-04/LWDA 08-19-05/LWDA 8-20-04/LWDA 09-19-05/LWDA 9-20-04/LWDA	10,423,796		10,423,796	11,522,217
WIOA Youth Activities	17.259	04/LWDA 09-19-05/LWDA 9-20-04/LWDA	10,423,796		10,423,796	11,522,217
Pass-Through From Bay Consortium Workforce Investment Board	17.259	PY18-YESCC22-001		55,426		11,522,217
Pass-Through From Opportunity Incorporated	17.259			169,148		11,522,217
WIOA Dislocated Worker Formula Grants	17.278		5,237,890		304,621	14,607,173
		LWDA EEI 01-19-02/LWDA EEI 01-19-01/LWDA 01-19-05/LWDA 1-20-04/LWDA 1-18-RR02/PLAN 1-18-01/RR COVID 1-19-01/LWDA 02-19-05/LWDA 2-20-04/LWDA 2-18-RR-01/PLAN 2-18-01/RR COVID 2-19-01/LWDA 3-19-05/LWDA EEI 03-18-02/PLAN 3-18-01/RR COVID 3-19-01/LWDA 4-18-04/	9,300,010		9,300,010	14,607,173
WIOA Dislocated Worker Formula Grants	17.278	01/LWDA 4-18-04/	9,300,010		9,300,010	14,607,173
Pass-Through From Bay Consortium Workforce Investment Board	17.278	PY18-ESCC22-001		37,112		14,607,173
Pass-Through From South Central Workforce Investment Board	17.278	MOU17.278		32,161		14,607,173
Total WIOA Cluster			37,984,065	707,866	31,947,113	38,691,931
Research and Development:						
Non-Stimulus:						
Occupational Safety and Health Susan Harwood Training Grants	17.502		43,242			121,738
Total Non-Stimulus			43,242	0	0	
Total Research and Development			43,242	0	0	
Total U.S. DEPARTMENT OF LABOR			1,283,199,879	1,241,820	34,497,301	
U.S. DEPARTMENT OF STATE						
Non-Stimulus:						
Academic Exchange Programs - Undergraduate Programs	19.009		7,174,903			7,174,903
Academic Exchange Programs - Hubert H. Humphrey Fellowship Program	19.010					
Pass-Through From Institute of International Education, Incorporated	19.010	3000194877		12,216		12,216
Investing in People in The Middle East and North Africa	19.021					
Pass-Through From International Research & Exchanges Board Incorporated	19.021			22,016		36,041
Public Diplomacy Programs	19.040		42,045		12,938	882,398

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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Professional and Cultural Exchange Programs - Citizen Exchanges	19.415					
Pass-Through From Legacy International	19.415			67,863		67,863
Public Diplomacy Programs for Afghanistan and Pakistan	19.501		75			75
Bureau of Near Eastern Affairs	19.600					
Pass-Through From Family Health International	19.600			141,468		448,608
Pass-Through From The American University of Kurdistan	19.600	SNEAAC20GR0055-SA001 & SNEAAC21CA3028-SA001		307,140		448,608
Weapons Removal and Abatement	19.800		644,883			644,883
AECCA/ESF PD Programs	19.900					
Pass-Through From American Councils for International Education	19.900			250,406		252,416
Other Assistance						
		AY21-22 FY20 TEYL Global Online Course Delivery-S-ECAGD-20-CA-0075-205627 / AY20-21 TEYL Global Online Course Delivery-S-ECAGD-19-CA-0117-				
Pass-Through From Family Health International	19.U01	205350/PO21002201		221,887		278,848
Pass-Through From International Research & Exchanges Board Incorporated	19.U02	FY22-ILUT-VT-01		56,961		278,848
Total Non-Stimulus			7,861,906	1,079,957	12,938	
Total Excluding Clusters Identified Below:			7,861,906	1,079,957	12,938	
Research and Development:						
Non-Stimulus:						
Professional and Cultural Exchange Programs - Special Professional and Cultural Programs	19.012		236,059			236,059
Investing in People in The Middle East and North Africa	19.021					
Pass-Through From World Learning	19.021			14,025		36,041
U.S. Ambassadors Fund for Cultural Preservation	19.025		15,209			15,209
Public Diplomacy Programs	19.040		840,353		11,694	882,398
International Programs to Support Democracy, Human Rights and Labor	19.345		514,263		244,425	514,263
AECCA/ESF PD Programs	19.900					
Pass-Through From University of Nis	19.900			2,010		252,416
Other Assistance						
		Counterterrorism Annual Reporting Project-				
Pass-Through From Development Services Group, Incorporated	19.RD	19AQMM18F2561-204599/ATP GS10F0166K		727,516		727,516
Total Non-Stimulus			1,605,884	743,551	256,119	
Total Research and Development			1,605,884	743,551	256,119	
Total U.S. DEPARTMENT OF STATE			9,467,790	1,823,508	269,057	
U.S. DEPARTMENT OF TRANSPORTATION						
Non-Stimulus:						
Aircraft Pilots Workforce Development Grant Program	20.111					
Pass-Through From Old Dominion University Research Foundation	20.111			5,955		5,955
Highway Training and Education	20.215		26,139			125,258
Commercial Motor Vehicle Operator Safety Training Grants	20.235		81,993			81,993
Fuel Tax Evasion-Intergovernmental Enforcement Effort	20.240		41,317			41,317
High-Speed Rail Corridors and Intercity Passenger Rail Service – Capital Assistance Grants	20.319		219,772			219,772
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505		2,864,201		2,711,107	2,864,201
Formula Grants for Rural Areas and Tribal Transit Program	20.509		4,847,093		4,379,790	28,963,829
Rail Fixed Guideway Public Transportation System State Safety Oversight Formula Grant Program	20.528		237,263			237,263
Public Transportation Innovation	20.530		295,421		63,168	295,421
Occupant Protection Incentive Grants	20.602					
Pass-Through From Old Dominion University Research Foundation	20.602			1,054		1,054
Alcohol Open Container Requirements	20.607		8,680,731		8,389,866	8,680,731
Pipeline Safety Program State Base Grant	20.700		1,763,503			1,763,503
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703		254,058			254,058
Other Assistance	20.U01	Fatality Analysis & Reporting DTNH22-17	100,770			120,007
Pass-Through From The MITRE Corporation	20.U02	TASK ORDER 135884		19,237		120,007
Total Non-Stimulus			19,412,261	26,246	15,543,931	
Stimulus:						
Formula Grants for Rural Areas and Tribal Transit Program	20.509	COVID-19	24,116,736		24,116,736	28,963,829
Total Stimulus:			24,116,736	0	24,116,736	
Total Excluding Clusters Identified Below:			43,528,997	26,246	39,660,667	
Federal Transit Cluster:						
Federal Transit Formula Grants	20.507		3,430,490			3,430,490
Total Federal Transit Cluster			3,430,490	0	0	3,430,490
FMCSA Cluster:						
Motor Carrier Safety Assistance	20.218		7,240,720		354,722	7,240,720
Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements	20.237		836,008		44,050	900,492
Pass-Through From Delaware Department of Transportation	20.237			64,484		900,492
Total FMCSA Cluster			8,076,728	64,484	398,772	8,141,212
Highway Planning and Construction Cluster:						
Highway Planning and Construction	20.205		1,286,577,556		140,189,486	1,286,664,201
Pass-Through From University of Illinois	20.205			81,151		1,286,664,201
Pass-Through From University of Maryland	20.205			5,494		1,286,664,201
Recreational Trails Program	20.219		2,062,321		2,026,617	2,062,321
Federal Lands Access Program	20.224		588,655			588,655
Total Highway Planning and Construction Cluster			1,289,228,532	86,645	142,216,103	1,289,315,177
Highway Safety Cluster:						
State and Community Highway Safety	20.600		13,492,082		4,052,527	14,343,348

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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From Dunlap and Associates Incorporated	20.600			186,935		14,343,348
Pass-Through From National Academy of Sciences	20.600	419134-19E32		118,706	12,659	14,343,348
Pass-Through From Pennsylvania State University	20.600			298,972		14,343,348
Pass-Through From TransAnalytics Limited Liability Corporation	20.600			149,218		14,343,348
Pass-Through From Wake Forest University	20.600			97,435		14,343,348
National Priority Safety Programs	20.616		5,401,970		1,992,103	5,401,970
Total Highway Safety Cluster			18,894,052	851,266	6,057,289	19,745,318
Transit Services Programs Cluster:						
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513		2,925,030		1,767,677	2,925,030
Total Transit Services Programs Cluster			2,925,030	0	1,767,677	2,925,030
Research and Development:						
Non-Stimulus:						
Airport Improvement Program and COVID-19 Airports Programs	20.106		901,036			1,326,560
Pass-Through From National Academy of Sciences	20.106	419156-19E24		69,943	6,790	1,326,560
Pass-Through From University of Maryland	20.106			302,729		1,326,560
Aviation Research Grants	20.108		521,050		100,000	521,050
Air Transportation Centers of Excellence	20.109					
Pass-Through From Raytheon Technologies	20.109			212,018		212,018
Highway Research and Development Program	20.200		5,889,518		2,073,369	6,831,888
Pass-Through From Board of Regents of the University of Nebraska	20.200			76,973		6,831,888
Pass-Through From Board of Regents of the University of Wisconsin System	20.200			15,966		6,831,888
Pass-Through From Michigan State University	20.200			11,833		6,831,888
Pass-Through From Minnesota Department Of Transportation	20.200					
Business Services	20.200			81,164		6,831,888
Pass-Through From National Academy of Sciences	20.200	418797-19541 / 418797-19836 / 419564-20030		167,134	19,065	6,831,888
Pass-Through From National Cooperative Highway Research Program	20.200			138,883		6,831,888
Pass-Through From Nobilis Incorporated	20.200			32,683		6,831,888
Pass-Through From North Carolina Agricultural and Technical State University	20.200			195,535		6,831,888
Pass-Through From National Academy of Sciences	20.200			27,114		6,831,888
Pass-Through From Texas Transportation Institute	20.200			13,591		6,831,888
Pass-Through From Transportation Research Board	20.200			129,348		6,831,888
Pass-Through From Trustees of Purdue University	20.200			49,818		6,831,888
Pass-Through From University of Illinois	20.200			164		6,831,888
Pass-Through From University of Michigan	20.200			2,164		6,831,888
Highway Training and Education	20.215		30,670			125,258
Pass-Through From ICF Consulting Incorporated	20.215			4,097		125,258
Pass-Through From Inova Health Care Services	20.215			64,352		125,258
Railroad Safety Technology Grants	20.321		97,832			97,832
Public Transportation Research, Technical Assistance, and Training	20.514					
Pass-Through From National Academy of Sciences	20.514	453159-19F26		58,992	308	96,624
Pass-Through From New York City Transit Authority	20.514			34,325		96,624
Pass-Through From Washington State Insurance Pool	20.514			3,307		96,624
Technical Assistance and Workforce Development	20.531					
Pass-Through From University of South Florida	20.531			111		111
National Highway Traffic Safety Administration (NHTSA)						
Discretionary Safety Grants and Cooperative Agreements	20.614		20,011			23,912
Pass-Through From National Safety Council	20.614			3,901		23,912
University Transportation Centers Program	20.701		3,217,970		1,461,302	3,978,836
Pass-Through From Florida International University	20.701			30,392		3,978,836
Pass-Through From North Carolina Agricultural and Technical State University	20.701			29,893		3,978,836
Pass-Through From Pennsylvania State University	20.701			375,736		3,978,836
Pass-Through From University of Nevada Las Vegas	20.701			324,845		3,978,836
Other Assistance	20.RD	693JJ618C000007	26,825			5,631,929
Other Assistance	20.RD	693JJ618C000013	43,367		16,000	5,631,929
Other Assistance	20.RD	693JJ619C000010	161,369		5,704	5,631,929
Other Assistance	20.RD	693JJ921C000010	47,097			5,631,929
Other Assistance	20.RD	693JJ921D000022/693JJ921F00018	269,371			5,631,929
Other Assistance	20.RD	693JJ921F000172/D000022	73,755			5,631,929
Other Assistance	20.RD	693JJ9-22-P-0-0165	9,660			5,631,929
Other Assistance	20.RD	Crash Compatibility for Unoccupied Automated Driving Systems-DTNH2215D00005/693JJ920F000150-205317	240,950			5,631,929
Other Assistance	20.RD	Crash Simulation of FMVSS No. 214 Safety Performance-DTNH2215D00005/693JJ919F0000223-204945	5,531			5,631,929
Other Assistance	20.RD	Department of Transportation (DOT) Indefinite Delivery Indefinite Quantity (IDIQ) Crash Testing of NPS Aesthetic Barriers for MASH-				
Other Assistance	20.RD	693JJ321D000001/693JJ321F00005-205521	267,107			5,631,929
Other Assistance	20.RD	Department of Transportation (DOT) Indefinite Delivery Indefinite Quantity (IDIQ) Roadside Safety Research and Federal Outdoor Impact Laboratory (FOIL) Technical Support Services-693JJ321D000001/693JJ321F00005-				
Other Assistance	20.RD	205458	516,772			5,631,929
Other Assistance	20.RD	Developing an Android Platform for Targeted Public Outreach Regarding Bicycle and Pedestrian Facilities-				
Other Assistance	20.RD	118761-205492	10,678			5,631,929
Other Assistance	20.RD	DTMC7514D00011-7005	72,655			5,631,929
Other Assistance	20.RD	DTNH2215D00022/639JJ919F000222	139,587			5,631,929
Other Assistance	20.RD	DTNH2215D00022/693JJ920F000168	277,401			5,631,929
Other Assistance	20.RD	DTNH2217D00065/F00163/RQ01249	328,266			5,631,929
Other Assistance	20.RD	Provide Analysis & Evaluation Research Support for Roadside Safety Team-				
Other Assistance	20.RD	693JJ321D000001/693JJ321F00005-205549	516,321			5,631,929

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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Other Assistance	20.RD	Research Assistance to the Department of State (DOS) to Develop & Optimize Effective Anti-Ram Devices-693JJ321D000001/693JJ321F00013-205737	106,914			5,631,929
Other Assistance	20.RD	Research assistance to the Department of State (DOS) to Develop & Optimize Effective Anti-Ram Devices-DTFH6114D0000054-693JJ318F00336-204666	12,315			5,631,929
Other Assistance	20.RD	Safety Considerations for Speed Limited ADS Shuttles-DTNH2215D000005/693JJ920F000139-205315	16,211			5,631,929
Other Assistance	20.RD	Test device for Human Occupant Restraint (THOR)-05F Finite Element Model Development - Task 4-DTNH2215D000005/693JJ920F000184-205606	121,618			5,631,929
Other Assistance	20.RD	Test device for Human Occupant Restraint (THOR)-05F Finite Element Model Development - Task 5-DTNH2215D000005/693JJ920F000184-205607	90,911			5,631,929
Other Assistance	20.RD	Test device for Human Occupant Restraint (THOR)-05F Finite Element Model Development-DTNH2215D000005/693JJ920F000184-205336	146,988			5,631,929
Other Assistance	20.RD	TOPR2: Operate and Maintain the Federal Outdoor Impacts Laboratory (FOIL)-DTFH6114D0000125/693JJ319F00016-204832	1,611			5,631,929
Pass-Through From Battelle Memorial Institute	20.RD	US001-0000796255		1,011		5,631,929
Pass-Through From ENSCO, Incorporated	20.RD	205284/4052.0002		413,091		5,631,929
Pass-Through From Illinois Institute of Technology	20.RD	A21-0095-001		72,544		5,631,929
Pass-Through From Intermodal Logistics Consulting Incorporated	20.RD	003_A0715A		12,098		5,631,929
Pass-Through From KEA Technologies, Incorporated	20.RD	FRA Crashworthiness-693JJ621C000016-				
Pass-Through From Leidos Incorporated	20.RD	205690/693JJ621C000016GMU		107,506		5,631,929
Pass-Through From Michigan Technological University	20.RD	P010200408		9,747		5,631,929
Pass-Through From Morgan State University	20.RD	PO103798		48,788		5,631,929
Pass-Through From Morgan State University	20.RD	MSUVTTP3ZAS3MN-A		1,399		5,631,929
Pass-Through From Morgan State University	20.RD	MSUVTTP3ZAS3MN-B		1,536		5,631,929
Pass-Through From Morgan State University	20.RD	MSUVTTP3ZAS3MN-C		866		5,631,929
Pass-Through From Morgan State University	20.RD	P0018240		236,215		5,631,929
Pass-Through From NanoSonic Incorporated	20.RD	DT2-0015		54,593		5,631,929
Pass-Through From National Academy of Sciences	20.RD	Application of MASH Test Criteria to Breakaway Sign and Luminaire Support and Crashworthy Work-Zone Traffic Control Devices-DTFH61-13-H-00024-203697/HR 03-119 PO SUB0000734		42,490		5,631,929
Pass-Through From New York City Transit Authority	20.RD	NYCT_Shaw_Designed for Impact		585,475		5,631,929
Pass-Through From North Carolina Agricultural and Technical State University	20.RD	SUBGRANT NO. 270128-A		163,329		5,631,929
Pass-Through From State of Maryland	20.RD	NEXTOR III: DO 05: Airport Infrastructure Needs to Support Aeromedical and Disaster Preparedness -- Phase II-693KA9-20-D00004 693KA9-20-F-00161-205367/92208-Z9608201		16,014		5,631,929
Pass-Through From State of Maryland	20.RD	Simulation-based Extensions and Operational Support for Integrated Safety Assessment Model-693KA9-20-D00004-205685/101645-Z9719201		32,251		5,631,929
Pass-Through From State of Maryland	20.RD	Uncertainty Analysis and Common Cause Failures for Integrated Safety Assessment Model-693KA9-20-D00004-205698/101917-Z9724201		44,523		5,631,929
Pass-Through From University of North Dakota	20.RD	UND0024983-S1		109,341		5,631,929
Pass-Through From University of Utah	20.RD	AB2QH54W		9,610		5,631,929
Pass-Through From Virginia Transportation Research Council	20.RD	Developing an Android Platform for Targeted Public Outreach Regarding Bicycle and Pedestrian Facilities-205492/118761		10,678		5,631,929
Pass-Through From Wake Forest University	20.RD	700-45801-10000330104		18,508		5,631,929
Pass-Through From Washington State Department of Transportation	20.RD	GCB 1973		1,521		5,631,929
Pass-Through From Westat, Incorporated	20.RD	Driver Vigilance Framework for Level 2 and Level 3 Driving Automation-693JJ918D000007-205031/6623-00-S001		111,740		5,631,929
Pass-Through From Wood Environment & Infrastructure Solutions Incorporated	20.RD	C012704010		23,775		5,631,929
Total Non-Stimulus			14,181,367	4,585,660	3,682,538	
Stimulus:						
Airport Improvement Program and COVID-19 Airports Programs	20.106	COVID-19	52,852			1,326,560
Total Stimulus:			52,852	0	0	
Total Research and Development			14,234,219	4,585,660	3,682,538	
Total U.S. DEPARTMENT OF TRANSPORTATION			1,380,318,048	5,614,301	193,783,046	
U.S. DEPARTMENT OF TREASURY						
Non-Stimulus:						
Equitable Sharing	21.016		139,079			139,079
Total Non-Stimulus			139,079	0	0	
Stimulus:						
Coronavirus Relief Fund	21.019	COVID-19	281,157,863		8,221,320	281,710,250
Coronavirus Relief Fund	21.019	COVID-19; MOD #2	552,243		552,243	281,710,250
Pass-Through From County of Tazewell, Virginia	21.019	COVID-19		144		281,710,250
Emergency Rental Assistance Program	21.023	COVID-19	641,389,596		120,095,286	641,389,596
Coronavirus State and Local Fiscal Recovery Funds	21.027	COVID-19	1,470,728,434		176,882,172	1,482,022,044
Coronavirus State and Local Fiscal Recovery Funds	21.027	COVID-19; 10138/10180/10188/1019/10193/10233/10260/1028/10379/1051/10565/1057/1067/10701/10702/10703/10765/10775/10813/10814/1106/11178/11179/1135/1149/1160/11725/11726/11733/11735/11740/1177/11790/1	8,793,610		8,793,610	1,482,022,044

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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Coronavirus State and Local Fiscal Recovery Funds	21.027	COVID-19; Legal Aid Funding for Eviction Cases	2,500,000		2,500,000	1,482,022,044
Total Stimulus:			2,405,121,746	144	317,044,631	
Total U.S. DEPARTMENT OF TREASURY			2,405,260,825	144	317,044,631	
APPALACHIAN REGIONAL COMMISSION						
Non-Stimulus:						
Appalachian Regional Development (See individual Appalachian Programs)	23.001		70,414			70,414
Appalachian Area Development	23.002		2,093,915		1,805,060	2,095,081
Appalachian Research, Technical Assistance, and Demonstration Projects	23.011		126,404		4,000	132,614
Pass-Through From East Tennessee State University	23.011			4,750		132,614
Total Non-Stimulus			2,290,733	4,750	1,809,060	
Total Excluding Clusters Identified Below:			2,290,733	4,750	1,809,060	
Research and Development:						
Non-Stimulus:						
Appalachian Area Development	23.002		1,166			2,095,081
Appalachian Research, Technical Assistance, and Demonstration Projects	23.011					
Pass-Through From East Tennessee State University	23.011			1,460		132,614
Total Non-Stimulus			1,166	1,460	0	
Total Research and Development			1,166	1,460	0	
Total APPALACHIAN REGIONAL COMMISSION			2,291,899	6,210	1,809,060	
FEDERAL COMMUNICATIONS COMMISSION						
Research and Development:						
Stimulus:						
Other Assistance	32.RD	COVID-19; GRA0011217	111,500			111,500
Total Stimulus:			111,500	0	0	
Total Research and Development			111,500	0	0	
Total FEDERAL COMMUNICATIONS COMMISSION			111,500	0	0	
GENERAL SERVICES ADMINISTRATION						
Non-Stimulus:						
Donation of Federal Surplus Personal Property	39.003		537,047			537,047
Total Non-Stimulus			537,047	0	0	
Total Excluding Clusters Identified Below:			537,047	0	0	
Research and Development:						
Non-Stimulus:						
Other Assistance	39.RD	LOG-21TA075T1_MOD 1		450,841		450,841
Pass-Through From Smartronix			0	450,841	0	
Total Non-Stimulus			0	450,841	0	
Total Research and Development						
Total GENERAL SERVICES ADMINISTRATION			537,047	450,841	0	
LIBRARY OF CONGRESS						
Non-Stimulus:						
Books for the Blind and Physically Handicapped	42.001		8,340			8,340
Total Non-Stimulus			8,340	0	0	
Total LIBRARY OF CONGRESS			8,340	0	0	
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION						
Non-Stimulus:						
Aeronautics	43.002		70,173			1,274,833
		New Intergovernmental Personnel Act Package for Dr.				
Other Assistance	43.U01	Miralles-Wilhelm office of OSTEM-205619	220,411			232,217
Pass-Through From National Institute of Aerospace	43.U02	202073-VT		2,801		232,217
Pass-Through From Virginia Space Grant Consortium	43.U03	AT-80817		5		232,217
Pass-Through From Virginia Space Grant Consortium	43.U04	AT-81102		9,000		232,217
Total Non-Stimulus			290,584	11,806	0	
Total Excluding Clusters Identified Below:			290,584	11,806	0	
Research and Development:						
Non-Stimulus:						
Science	43.001		8,469,310		540,852	10,755,501
Science	43.001	80NSSC17K0654	53,095		53,095	10,755,501
Pass-Through From Board of Regents, Nevada System of Higher Education	43.001			137,924		10,755,501
Pass-Through From Curators of the University of Missouri	43.001			7,921		10,755,501
Pass-Through From Dixie State University	43.001			20,997		10,755,501
Pass-Through From Florida Institute of Technology	43.001			76,971		10,755,501
Pass-Through From GATS Incorporated	43.001			27,843		10,755,501
Pass-Through From Georgia Institute of Technology	43.001			40,585		10,755,501
Pass-Through From Hampton University	43.001			12,069		10,755,501
Pass-Through From Jet Propulsion Laboratory	43.001			22,214		10,755,501
Pass-Through From Johns Hopkins University	43.001			156,428		10,755,501
Pass-Through From Johns Hopkins University Applied Physics Laboratory	43.001			65,516		10,755,501
Pass-Through From Michigan State University	43.001			30,545		10,755,501
Pass-Through From NanoSonic Incorporated	43.001			41,324		10,755,501
Pass-Through From National Institute of Aerospace Associates Incorporated	43.001			385,342		10,755,501
Pass-Through From New Jersey Institute of Technology	43.001			28,599		10,755,501
Pass-Through From Planetary Science Institute	43.001			28,249		10,755,501
Pass-Through From Predictive Science, Incorporated	43.001			75,648		10,755,501
Pass-Through From Purdue University	43.001			73,447		10,755,501

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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From Science Systems and Applications Incorporated	43.001			136,862		10,755,501
Pass-Through From Seti Institute	43.001			16,373		10,755,501
Pass-Through From Smithsonian Institution	43.001			76,318		10,755,501
Pass-Through From Southwest Research Institute	43.001			90,941		10,755,501
Pass-Through From Space Science Institute	43.001			60,944		10,755,501
Pass-Through From Space Telescope Science Institute	43.001			50,845		10,755,501
Pass-Through From State of Maryland	43.001			3,658		10,755,501
Pass-Through From The Regents of the University of California	43.001			52,099		10,755,501
Pass-Through From The Trustees of Columbia University in the City of New York	43.001			15,017		10,755,501
Pass-Through From Trustees of Dartmouth College	43.001			8,112		10,755,501
Pass-Through From Universities Space Research Association	43.001			167,950		10,755,501
Pass-Through From University Corporation for Atmospheric Research	43.001			88,558		10,755,501
Pass-Through From University of California, Berkeley	43.001			27,002		10,755,501
Pass-Through From University of Colorado	43.001			27,874		10,755,501
Pass-Through From University of Colorado Boulder	43.001			3,825		10,755,501
Pass-Through From University of Colorado Boulder	43.001	1560577		13,286		10,755,501
Pass-Through From University of Minnesota	43.001			22,293		10,755,501
Pass-Through From University of Oregon	43.001			2,738		10,755,501
Pass-Through From University of Pennsylvania	43.001			65,110		10,755,501
Pass-Through From University of Texas at Arlington	43.001			6,640		10,755,501
Pass-Through From Virginia Space Grant Consortium	43.001			65,029		10,755,501
Aeronautics	43.002		980,889			1,274,833
Pass-Through From Oklahoma State University	43.002			110,527		1,274,833
Pass-Through From Purdue University	43.002			111,935		1,274,833
Pass-Through From Virginia Space Grant Consortium	43.002			1,309		1,274,833
Exploration	43.003		870,390		81,980	1,099,401
Pass-Through From Baylor University	43.003	7000000809/7000001185/7000001503		183,807		1,099,401
Pass-Through From University of Colorado	43.003			45,204		1,099,401
Office of Stem Engagement (OSTEM)	43.008		203,446		21,518	296,317
Pass-Through From National Institute of Aerospace	43.008	C17-2D00-W&M		40,182		296,317
Pass-Through From Old Dominion University Research Foundation	43.008			29,096		296,317
Pass-Through From University of Arizona	43.008			17,591		296,317
Pass-Through From Virginia Space Grant Consortium	43.008			6,002		296,317
Safety, Security and Mission Services	43.009		33,572			33,572
Space Technology	43.012		132,897			201,933
Pass-Through From Michigan Technological University	43.012	1607060211 PO104849		54,080		201,933
Pass-Through From National Institute of Aerospace	43.012			5,208		201,933
Pass-Through From University of Utah	43.012	SUB NO. 10044107-VCU		9,748		201,933
Other Assistance	43.RD	1615864	3,460			5,826,767
Other Assistance	43.RD	1627276	76,554			5,826,767
Other Assistance	43.RD	1640951	55,583			5,826,767
Other Assistance	43.RD	1652625	6,003			5,826,767
Other Assistance	43.RD	1662522	48,947			5,826,767
Other Assistance	43.RD	1666774	16,243			5,826,767
Other Assistance	43.RD	80HQTR20C0016	43,559		40,000	5,826,767
Other Assistance	43.RD	80LARC18C0011	45,488			5,826,767
Other Assistance	43.RD	80NSSC20P1871	21,560			5,826,767
Other Assistance	43.RD	HST-GO-15639.002-A	21,399			5,826,767
Other Assistance	43.RD	HST-GO-15902.019-A	164,099			5,826,767
Other Assistance	43.RD	HST-GO-15930.004-A	6,236			5,826,767
Other Assistance	43.RD	HST-GO-16183.004-A	6,766			5,826,767
Other Assistance	43.RD	HST-GO-16273.003-A	10,618			5,826,767
Other Assistance	43.RD	Improving ground-level air quality prediction by integrating spatiotemporal new observation system datasets and numerical simulations-80NSSC21P2904-				
Other Assistance	43.RD	205846	28,810			5,826,767
Other Assistance	43.RD	JPL #1632390	134,578			5,826,767
Other Assistance	43.RD	National Aeronautics and Space Administration (NASA) CENTER FOR CLIMATE SIMULATION membership-				
Other Assistance	43.RD	80NSSC21P2373-205669	42,119			5,826,767
Other Assistance	43.RD	The Ionospheric Connection Explorer-418124-20002-				
Other Assistance	43.RD	204233	23,272			5,826,767
Other Assistance	43.RD	Work for Membership to the Spatiotemporal Thinking, Computing, and Applications (STC) Industry-University Cooperative Research Centers Program (I/UCRC) - Big				
Other Assistance	43.RD	Data Learning Platform-80NSSC19P2033-204937	44,965			5,826,767
Pass-Through From Altius Space Machines	43.RD	AT-74615		16,415		5,826,767
Pass-Through From Catholic University of America	43.RD	Implementing novel methods to solve thermodynamics in 3D modeling of the solar atmosphere-NNG11PL10A-205151/361639 Sub 1		6,503		5,826,767
Pass-Through From Catholic University of America	43.RD	Partnership for Heliophysics and Space Environment Research - PHaSER-80NSSC21M0180-205600/363992				
Pass-Through From Catholic University of America	43.RD	Sub 1		686,676		5,826,767
Pass-Through From Catholic University of America	43.RD	Space Physics Data Facility (SPDF) Science Support-NNG11PL10A Task 128-205154/361328 Sub 5		11,477		5,826,767
Pass-Through From Catholic University of America	43.RD	WSA Coronal and Solar Wind Modeling Research and Development Support-NNG11PL10A Task 236-				
Pass-Through From Catholic University of America	43.RD	205179/361636 Sub 2		5,520		5,826,767
Pass-Through From Hampton University	43.RD	06-001		309,521		5,826,767
Pass-Through From Hampton University	43.RD	HU-150015		2,524		5,826,767
Pass-Through From HXS Sierra Limited Liability Corporation	43.RD	GRS20-0006		12,829		5,826,767
Pass-Through From Johns Hopkins University Applied Physics Laboratory	43.RD	169214 / CLIN 1		143,352		5,826,767

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Pass-Through From Lambda Consulting, Limited Liability Company	43.RD	Single Photon Generation by Functionalized Quantum Dots on Carbon Nanotube Arrays for Single Photon Detector Calibration and Quantum Entanglement Applications-80NSSC21C0370-205553/80NSSC21C0370-GMU		39,247		5,826,767
Pass-Through From Laser & Plasma Technologies Limited Liability Company	43.RD	Laser&Plasma_Gupta_OpticFiber		22,178		5,826,767
Pass-Through From Luna Innovations Incorporated	43.RD	3713-NAS-10/VT		7,262		5,826,767
Pass-Through From M4 Engineering Incorporated	43.RD	AYCUC3QQ		35,632		5,826,767
Pass-Through From Magnolia Optical Technologies Incorporated	43.RD	NASAGR03		41,409		5,826,767
Pass-Through From Mainstream Engineering Corporation	43.RD	NAC0255		39,728		5,826,767
Pass-Through From Materials Research & Design Incorporated	43.RD	AW36-UVA01		3,658		5,826,767
Pass-Through From Mosaic ATM	43.RD	0034252.02		25,617		5,826,767
Pass-Through From N5 Sensors Incorporated	43.RD	Nanoengineered Hybrid Gas Sensors for Spacesuit Monitoring-NNX17CJ01C-205113/N5-NASA_Seq.		90,140		5,826,767
Pass-Through From NanoSonic Incorporated	43.RD	NA1-0268		26,231		5,826,767
Pass-Through From NanoSonic Incorporated	43.RD	NA2-0036		2,341		5,826,767
Pass-Through From NanoSonic Incorporated	43.RD	NA2-0486		1,977		5,826,767
Pass-Through From NanoSonic Incorporated	43.RD	NA3-0007		44,137		5,826,767
Pass-Through From National Institute of Aerospace	43.RD	202007-VT		3,567		5,826,767
Pass-Through From National Institute of Aerospace	43.RD	202048-VT		8,532		5,826,767
Pass-Through From National Institute of Aerospace	43.RD	202051-VT		188,845		5,826,767
Pass-Through From National Institute of Aerospace	43.RD	202081-VT		8,044		5,826,767
Pass-Through From National Institute of Aerospace	43.RD	202083-VT		13,054		5,826,767
Pass-Through From National Institute of Aerospace	43.RD	302006-VT		193,205		5,826,767
Pass-Through From National Institute of Aerospace	43.RD	601062		103,369		5,826,767
Pass-Through From National Institute of Aerospace	43.RD	602001		34,619		5,826,767
Pass-Through From National Institute of Aerospace	43.RD	602023		120,057		5,826,767
Pass-Through From National Institute of Aerospace	43.RD	C15-2800-VT SUPPLEMENT 48		6,139		5,826,767
Pass-Through From Prime Research Limited Company	43.RD	AFOSI3XT		17,068		5,826,767
Pass-Through From Southwest Research Institute	43.RD	Polarimeter to Unify the Corona and Heliosphere (PUNCH)-80GSFC18C0014-205160/N99058EH		6,564		5,826,767
Pass-Through From Space Telescope Science Institute	43.RD	HST-AR-14451.001-A		6,188		5,826,767
Pass-Through From Space Telescope Science Institute	43.RD	HST-GO-14739.003-A		11,140		5,826,767
Pass-Through From Space Telescope Science Institute	43.RD	The HST View of Was 49b:An Overmassive AGN in a Merging Dwarf Galaxy-NASS-26555-204555/HST-GO-15319.007-A		9,807		5,826,767
Pass-Through From Systems and Proposal Engineering Company	43.RD	Digital Assistants for Mode-based Systems Engineer-80NSSC20C0579-205357		44,819		5,826,767
Innovations	43.RD	80NSSC19C0088		280		5,826,767
Pass-Through From Techsburg Incorporated	43.RD	PPS Data System Sustaining Engineering and Support-NNG15CR65C-205361/TVS-2015-10-011		2,398,852		5,826,767
Pass-Through From Trident Vantage Systems	43.RD	09-0183		9,154		5,826,767
Pass-Through From Universities Space Research Association	43.RD	SOF 07-0235		40,150		5,826,767
Pass-Through From Universities Space Research Association	43.RD	NNG12FA45C / SUBCONTRACT 00009423/418124-20002		114,893		5,826,767
Pass-Through From University of California, Berkeley	43.RD	SUBCONTRACT 1556355		89,021		5,826,767
Pass-Through From University of Colorado Boulder	43.RD	AT-72254		5,747		5,826,767
Pass-Through From Virginia Space Grant Consortium	43.RD	AT-72465/SARAH POWER		576		5,826,767
Pass-Through From Virginia Space Grant Consortium	43.RD	AT-72602/NORRIS		847		5,826,767
Pass-Through From Virginia Space Grant Consortium	43.RD	VSGC_Dedic_Thompson		1,000		5,826,767
Pass-Through From Virginia Space Grant Consortium	43.RD	VSGC_Epling_Zelinsky		5,321		5,826,767
Pass-Through From Virginia Space Grant Consortium	43.RD	VSGC_Fitz-Gerald_Mulvaney		276		5,826,767
Pass-Through From Virginia Space Grant Consortium	43.RD	VSGC_Opila_Stone		5,500		5,826,767
Pass-Through From Virginia Space Grant Consortium	43.RD	VSGC_Zangari_Kendall		5,500		5,826,767
Total Non-Stimulus			11,543,858	7,874,293	737,445	
Total Research and Development			11,543,858	7,874,293	737,445	
Total NATIONAL AERONAUTICS AND SPACE ADMINISTRATION			11,834,442	7,886,099	737,445	
NATIONAL ENDOWMENT FOR THE HUMANITIES						
Non-Stimulus:						
Promotion of the Arts Grants to Organizations and Individuals	45.024		62,242			236,545
Promotion of the Arts Partnership Agreements	45.025		806,101		20,000	1,696,531
Pass-Through From Mid Atlantic Arts Foundation	45.025			19,330		1,696,531
Promotion of the Humanities Federal/State Partnership	45.129		229,113			2,113,350
Promotion of the Humanities Challenge Grants	45.130		2,303			2,303
Promotion of the Humanities Division of Preservation and Access	45.149		293,413		15,549	520,850
Promotion of the Humanities Research	45.161		35,097			401,318
Promotion of the Humanities Teaching and Learning Resources and Curriculum Development	45.162		75,812			83,614
Promotion of the Humanities Professional Development	45.163		396			45,507
Promotion of the Humanities Public Programs	45.164		64,556			248,425
Promotion of the Humanities Office of Digital Humanities	45.169		246,326			348,968
Pass-Through From Research Foundation of The City University of New York	45.169			20,615		348,968
Museums for America	45.301		271,346			271,767
Grants to States	45.310		4,241,461			7,147,276
National Leadership Grants	45.312		34,073			539,855
Laura Bush 21st Century Librarian Program	45.313		32,733		20,795	32,733
Other Assistance	45.U01	1145PC20P0024	864			75,628
Other Assistance	45.U02	140D0421P0103	101			75,628
Other Assistance	45.U03	PC-15-8-058	3,436			75,628
Pass-Through From Americans for the Arts	45.U04	CREATIVE FORCES: THE NEA MILITARY HEALING ARTS NETWORK (THE NETWORK, OR "CREATIVE FORCES")-205724/GMU820		71,227		75,628
Total Non-Stimulus			6,399,373	111,172	56,344	
Stimulus:						
Promotion of the Arts Partnership Agreements	45.025	COVID-19	871,100			1,696,531

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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Grants to States	45.310	COVID-19; 0000118106	361,342		272,183	7,147,276
Grants to States	45.310	COVID-19; 0000118903	2,544,473		1,238,452	7,147,276
Total Stimulus:			3,776,915	0	1,510,635	
Total Excluding Clusters Identified Below:			10,176,288	111,172	1,566,979	
Research and Development:						
Non-Stimulus:						
Promotion of the Arts Grants to Organizations and Individuals	45.024		174,019			236,545
Promotion of the Humanities Federal/State Partnership	45.129		1,882,270		950,600	2,113,350
Promotion of the Humanities Division of Preservation and Access	45.149		215,008			520,850
Pass-Through From University of Florida	45.149			12,429		520,850
Promotion of the Humanities Fellowships and Stipends	45.160		92,307			92,307
Promotion of the Humanities Research	45.161		365,686		19,969	401,318
Promotion of the Humanities Teaching and Learning Resources and Curriculum Development	45.162					
Pass-Through From Association of American Medical Colleges	45.162	GT-32018-20-07		7,802		83,614
Promotion of the Humanities Professional Development	45.163					
Pass-Through From Ohio State University	45.163	FS-272433-20/60079158		18,404		45,507
Pass-Through From Old Dominion University Research						
Foundation	45.163	20-119-100832-010		26,707		45,507
Promotion of the Humanities Public Programs	45.164		135,809			248,425
Pass-Through From National Writing Project	45.164			48,060		248,425
Promotion of the Humanities Office of Digital Humanities	45.169		54,880			348,968
Pass-Through From Thomas Jefferson Foundation Incorporated	45.169			27,147		348,968
Museums for America	45.301		421			271,767
National Leadership Grants	45.312		215,738		104,560	539,855
Pass-Through From Cincinnati Zoo & Botanical Garden	45.312			24,584		539,855
Pass-Through From Indiana University	45.312			10,429		539,855
Pass-Through From Science Museum of Virginia Foundation						
Incorporated	45.312			70,382		539,855
Pass-Through From The Regents of the University of California	45.312			184,649		539,855
Other Assistance	45.RD	1145PC20P0032	1,798			1,798
Total Non-Stimulus			3,137,936	430,593	1,075,129	
Stimulus:						
Promotion of the Arts Grants to Organizations and Individuals	45.024	COVID-19	284			236,545
Promotion of the Humanities Federal/State Partnership	45.129	COVID-19	1,967			2,113,350
Promotion of the Humanities Research	45.161	COVID-19	535			401,318
Total Stimulus:			2,786	0	0	
Total Research and Development			3,140,722	430,593	1,075,129	
Total NATIONAL ENDOWMENT FOR THE HUMANITIES			13,317,010	541,765	2,642,108	
NATIONAL SCIENCE FOUNDATION						
Non-Stimulus:						
Engineering	47.041		126,872			23,586,102
Pass-Through From Georgia Institute of Technology	47.041			49,986		23,586,102
Mathematical and Physical Sciences	47.049		3,250			24,623,920
Pass-Through From University of Notre Dame	47.049			1,700		24,623,920
Geosciences	47.050					
Pass-Through From University of California San Diego	47.050			7,798		7,938,347
Computer and Information Science and Engineering	47.070		487,680			31,457,469
Social, Behavioral, and Economic Sciences	47.075		125,788			4,308,488
Pass-Through From Villanova University	47.075			1,631		4,308,488
Education and Human Resources	47.076		2,461,464		282,934	23,256,900
Pass-Through From Old Dominion University Research						
Foundation	47.076			12,837		23,256,900
National Science Foundation Intergovernmental						
Other Assistance	47.U01	Personnel Act - Aurali Dade-2147691-205653	201,178			375,219
National Science Foundation Intergovernmental						
Other Assistance	47.U02	Personnel Act - Michael Reksulak-2140102-205587	174,041			375,219
Total Non-Stimulus			3,580,273	73,952	282,934	
Total Excluding Clusters Identified Below:			3,580,273	73,952	282,934	
Research and Development:						
Non-Stimulus:						
Engineering	47.041		21,963,530		1,534,170	23,586,102
Engineering	47.041	E0002684	5,374		5,374	23,586,102
Pass-Through From Arizona State University	47.041			13,715		23,586,102
Pass-Through From Auburn University	47.041			28,182		23,586,102
Pass-Through From Clemson University	47.041			149,466		23,586,102
Pass-Through From Columbia University	47.041			6,360		23,586,102
Pass-Through From GeoMat Limited Liability Corporation	47.041			13,251		23,586,102
Pass-Through From LiteraSeed Limited Liability Corporation	47.041			59,660		23,586,102
Pass-Through From North Carolina State University	47.041			142,805		23,586,102
Pass-Through From Old Dominion University Research						
Foundation	47.041			40,921		23,586,102
Pass-Through From Oregon State University	47.041			52,550		23,586,102
Pass-Through From Pennsylvania State University	47.041			999		23,586,102
Pass-Through From Purdue University	47.041			786		23,586,102
Pass-Through From Silivhere Technologies Incorporated	47.041			66,155		23,586,102
Pass-Through From Stanford University	47.041			109,369		23,586,102
Pass-Through From University Industry Demonstration						
Partnership	47.041			183,050		23,586,102
Pass-Through From University of Akron	47.041			38,283		23,586,102
Pass-Through From University of Arkansas Fayetteville	47.041			43,490		23,586,102
Pass-Through From University of Central Florida	47.041			75,277		23,586,102
Pass-Through From University of Delaware	47.041			38,991		23,586,102
Pass-Through From University of Louisiana at Lafayette	47.041			28,594		23,586,102
Pass-Through From University of Maryland	47.041			142,946		23,586,102

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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From University of Texas at Dallas	47.041			58,887		23,586,102
Pass-Through From University of Washington	47.041			19,588		23,586,102
Pass-Through From Utah State University	47.041			106,470		23,586,102
Mathematical and Physical Sciences	47.049		23,705,712		1,456,658	24,623,920
Mathematical and Physical Sciences	47.049	E0002818/E0002973	27,747		27,747	24,623,920
Pass-Through From Clemson University	47.049			1,330		24,623,920
Pass-Through From Cornell University	47.049			273,442		24,623,920
Pass-Through From Curators of the University of Missouri	47.049			23,308		24,623,920
Pass-Through From Florida Agricultural and Mechanical University	47.049			7,271		24,623,920
Pass-Through From Georgia State University	47.049	SP00013054/SP00014905-01		51,029		24,623,920
Pass-Through From High Point University	47.049			8,812		24,623,920
Pass-Through From Oregon State University	47.049			57,262		24,623,920
Pass-Through From Pennsylvania State University	47.049	S001121-NSF		47,536		24,623,920
Pass-Through From The Center for Undergraduate Research in Mathematics	47.049	1722563/OXY-CURM0067		5,250		24,623,920
Pass-Through From University of California, Berkeley	47.049			520		24,623,920
Pass-Through From University of Colorado at Boulder	47.049			33,518		24,623,920
Pass-Through From University of Massachusetts Lowell	47.049			4,440		24,623,920
Pass-Through From University of Notre Dame	47.049	PHY-1219444		750		24,623,920
Pass-Through From University of Notre Dame du Lac	47.049			16,536		24,623,920
Pass-Through From University of Texas at Austin	47.049			102,682		24,623,920
Pass-Through From University of Wisconsin	47.049	193405394		149,201		24,623,920
Pass-Through From University of Wisconsin Milwaukee	47.049			36,582		24,623,920
Pass-Through From Wichita State University	47.049			25,428		24,623,920
Geosciences	47.050		7,410,781		325,158	7,938,347
Geosciences	47.050	1850837	29,669		29,669	7,938,347
Geosciences	47.050	2027378	4,622		4,622	7,938,347
Pass-Through From Brigham Young University	47.050			3,901		7,938,347
Pass-Through From Columbia University	47.050			4,210		7,938,347
Pass-Through From Computational Physics Incorporated	47.050			77,257		7,938,347
Pass-Through From East Carolina University	47.050			3,442		7,938,347
Pass-Through From East Carolina University	47.050	AWD-21-0115-S006		18,197		7,938,347
Pass-Through From National Center for Atmospheric Research	47.050			24,643		7,938,347
Pass-Through From Paleontological Research Institution	47.050	1925586		7,560		7,938,347
Pass-Through From Regents of the University of Minnesota	47.050			51,116		7,938,347
Pass-Through From Research Foundation of The City University of New York	47.050			9,384		7,938,347
Pass-Through From Rutgers University	47.050	2010		10,253		7,938,347
Pass-Through From Rutgers, The State University of New Jersey	47.050			13,958		7,938,347
Pass-Through From Southern California Earthquake Center	47.050			2,633		7,938,347
Pass-Through From Stevens Institute of Technology	47.050			9,629		7,938,347
Pass-Through From University of Alabama in Huntsville	47.050			2,242		7,938,347
Pass-Through From University of Arkansas	47.050	UA2021-235		5,383		7,938,347
Pass-Through From University of California, Berkeley	47.050			15,186		7,938,347
Pass-Through From University of Colorado at Boulder	47.050			22,766		7,938,347
Pass-Through From University of Houston	47.050			64,791		7,938,347
Pass-Through From University of Louisiana at Lafayette	47.050	330175-01		26,808		7,938,347
Pass-Through From University of North Carolina at Chapel Hill	47.050			51,882		7,938,347
Pass-Through From University of Texas at Austin	47.050	UTA20-000822		15,482		7,938,347
Pass-Through From University of Wyoming	47.050			6,521		7,938,347
Pass-Through From Woods Hole Oceanographic Institution	47.050			38,233		7,938,347
Computer and Information Science and Engineering	47.070		29,299,498		2,614,818	31,457,469
Computer and Information Science and Engineering	47.070	E0002744/E0002770	103,559		103,559	31,457,469
Pass-Through From Board of Regents of the University of Michigan	47.070			7,629		31,457,469
Pass-Through From Carnegie Mellon University	47.070			49,450		31,457,469
Pass-Through From Computing Research Association	47.070					31,457,469
Incorporated	47.070			155,111		31,457,469
Pass-Through From Emory University	47.070			154,790		31,457,469
Pass-Through From Iowa State University of Science and Technology	47.070			147,311		31,457,469
Pass-Through From Northern Arizona University	47.070			13,870		31,457,469
Pass-Through From Northwestern University	47.070			34		31,457,469
Pass-Through From Pennsylvania State University	47.070			53,872		31,457,469
Pass-Through From Purdue University	47.070			10,964		31,457,469
Pass-Through From Regents of the University of Colorado	47.070			101,508		31,457,469
Pass-Through From Regents of the University of Minnesota	47.070			140,498		31,457,469
Pass-Through From Rutgers, The State University of New Jersey	47.070			84,379		31,457,469
Pass-Through From The Board of Trustees of The Colorado School of Mines	47.070			95,213		31,457,469
Pass-Through From Ohio State University	47.070			181,338		31,457,469
Pass-Through From The Regents of the University of California	47.070			123		31,457,469
Pass-Through From Trustees of Indiana University	47.070			545		31,457,469
Pass-Through From University of Cincinnati	47.070			141,411		31,457,469
Pass-Through From University of North Carolina at Chapel Hill	47.070			10,546		31,457,469
Pass-Through From University of North Carolina at Greensboro	47.070			2,008		31,457,469
Pass-Through From Utah State University	47.070			80,439		31,457,469
Pass-Through From Worcester Polytechnic Institute	47.070			17,875		31,457,469
Biological Sciences	47.074		12,620,371		840,519	13,419,931
Biological Sciences	47.074	1754692/2039228	397,863		397,863	13,419,931
Biological Sciences	47.074	E0002438/E0002272	9,512		9,512	13,419,931
Pass-Through From Board of Regents of the University System of Georgia	47.074			108,020		13,419,931
Pass-Through From Cary Institute of Ecosystem Studies	47.074					13,419,931
Incorporated	47.074			21,519		13,419,931
Pass-Through From Duke University	47.074			24,819		13,419,931

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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From Missouri University of Science and Technology	47.074	00069942-01		32,317		13,419,931
Pass-Through From Old Dominion University Research Foundation	47.074	19-102-100724-010		11,913		13,419,931
Pass-Through From Rocky Mountain Bird Observatory	47.074			8,504		13,419,931
Pass-Through From University of California, Santa Cruz	47.074			15,788		13,419,931
Pass-Through From University of Georgia	47.074			985		13,419,931
Pass-Through From University of Georgia Research Foundation						
Incorporated	47.074	SUB00002432		429		13,419,931
Pass-Through From University of Illinois	47.074			62,035		13,419,931
Pass-Through From University of Michigan	47.074	SUBK00010080		16,916		13,419,931
Pass-Through From University of Notre Dame	47.074			2,850		13,419,931
Pass-Through From Wesleyan University	47.074			54		13,419,931
Pass-Through From Woods Hole Research Center	47.074	WHRC-LGX370-03		27,711		13,419,931
Social, Behavioral, and Economic Sciences	47.075		3,896,390		369,239	4,308,488
Pass-Through From American Educational Research Association	47.075			25,000		4,308,488
Pass-Through From Arizona State University	47.075			71,196		4,308,488
Pass-Through From Case Western Reserve University	47.075			17,417		4,308,488
Pass-Through From Indiana State University	47.075			1,038		4,308,488
Pass-Through From Temple University of the Commonwealth	47.075			35,262		4,308,488
Pass-Through From University of Central Florida	47.075			5,141		4,308,488
Pass-Through From University of Colorado at Boulder	47.075			6,124		4,308,488
Pass-Through From University of Michigan	47.075	SUBK00014229		263		4,308,488
Pass-Through From University of Nebraska	47.075			8,979		4,308,488
Pass-Through From University of South Florida	47.075			39,636		4,308,488
Pass-Through From University of Tennessee	47.075			30,425		4,308,488
Education and Human Resources	47.076		19,155,786		750,937	23,256,900
Education and Human Resources	47.076	DUE-1446258/2013127/2102119	169,277		169,277	23,256,900
Education and Human Resources	47.076	E0002156	3,889		3,889	23,256,900
Pass-Through From American Museum of Natural History	47.076	B15-2020-04		24,103		23,256,900
Pass-Through From Brown University	47.076			15,603		23,256,900
Pass-Through From California State University East Bay						
Foundation	47.076	W1192-320		69,186		23,256,900
Pass-Through From Clemson University	47.076			188,506		23,256,900
Pass-Through From CodeVA Incorporated	47.076			43,296		23,256,900
Pass-Through From CodeVA Incorporated	47.076	2031258		30,698		23,256,900
Pass-Through From Cold Spring Harbor Laboratory	47.076	DUE-1821657		30,548		23,256,900
Pass-Through From Columbus State Community College	47.076	1718-004		31,715		23,256,900
Pass-Through From Council on Undergraduate Research	47.076			1,325		23,256,900
Pass-Through From Emory Riddle Aeronautical University	47.076	Summit-P 63018-Norfolk		2,700		23,256,900
Pass-Through From Florida Agricultural and Mechanical University	47.076			123,967		23,256,900
Pass-Through From Howard University	47.076	DRL-1510347/0008783-1000058591		4,236		23,256,900
Pass-Through From Morehouse University	47.076	Sub VSUMC001		275,669		23,256,900
Pass-Through From North Carolina State University	47.076			2,153		23,256,900
Pass-Through From North Dakota State University	47.076			433		23,256,900
Pass-Through From Old Dominion University Research Foundation	47.076			9,902		23,256,900
Pass-Through From Old Dominion University Research Foundation						
Foundation	47.076	20-107-100814-010/20-106-100814-010/20-104-100814-010/17-109-100607-010/17-111-100607-010		131,328		23,256,900
Pass-Through From Pennsylvania State University	47.076	S000998-NSF		21,126		23,256,900
Pass-Through From Pennsylvania State University	47.076	S001290-NSF		9,388		23,256,900
Pass-Through From Southern Oregon University	47.076	1923633-WM		4,450		23,256,900
Pass-Through From SRI International	47.076			38,263		23,256,900
Pass-Through From University of Alabama	47.076			32,848		23,256,900
Pass-Through From University of Georgia	47.076	SUB000002091		15,376		23,256,900
Pass-Through From University of Lynchburg	47.076	#9111-1395-6258		14,035		23,256,900
Pass-Through From University of Nebraska - Lincoln	47.076			117,016		23,256,900
Pass-Through From University of Northern Colorado	47.076			9,295		23,256,900
Pass-Through From University of Pittsburgh	47.076			12,397		23,256,900
Pass-Through From University of South Florida	47.076			8,687		23,256,900
Pass-Through From University of Texas at Austin	47.076			47,759		23,256,900
Pass-Through From Utah State University	47.076			32,633		23,256,900
Pass-Through From Virginia Community College System Office-						
Northern Virginia Community College	47.076	2122-SPL-001		5,770		23,256,900
Pass-Through From Westminster College	47.076	1626765-1		16,432		23,256,900
Polar Programs	47.078		361,549		36,556	687,270
Pass-Through From Rutgers University	47.078	2023425 / 1337/1901		173,864		687,270
Pass-Through From Rutgers, The State University of New Jersey	47.078			115,363		687,270
Pass-Through From University of Colorado at Boulder	47.078			36,494		687,270
Office of International Science and Engineering	47.079		533,332		124,809	827,942
Pass-Through From Fort Lewis College	47.079	P0053380 / 1827847		258,649		827,942
Pass-Through From University of Wisconsin-Madison	47.079	1029		35,961		827,942
Integrative Activities	47.083		200,237		13,698	895,867
Pass-Through From Boise State University	47.083			2,005		895,867
Pass-Through From George Washington University	47.083			22,156		895,867
Pass-Through From Texas A&M University	47.083	419357-19E41		593,238	73,025	895,867
Pass-Through From University of Cincinnati	47.083			78,231		895,867
Other Assistance	47.RD	1950730-001	271,663			3,272,412
Other Assistance	47.RD	2013674	204,381			3,272,412
Other Assistance	47.RD	2141668	180,294			3,272,412
Other Assistance	47.RD	49100420C0015/PO#20C0015	858,193			3,272,412
Other Assistance	47.RD	CHE-1551964	35,055			3,272,412
Other Assistance	47.RD	CHE-2151874	204,126			3,272,412
Other Assistance		Intergovernmental Personnel Act for Jill Nelson-				
Other Assistance	47.RD	2051210-205343	200,518			3,272,412
Other Assistance	47.RD	IOS-2200404	121,391			3,272,412
Other Assistance		National Science Foundation Intergovernmental Personnel Act 08/19/2020 to 08/18/2021-2045520-205266				
Other Assistance	47.RD		188,238			3,272,412

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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Other Assistance	47.RD	National Science Foundation Intergovernmental Personnel Act 08/19/2019 to 08/18/2020-1948645-204909	206,459			3,272,412
Other Assistance	47.RD	National Science Foundation Intergovernmental Personnel Act Program-2050466-205313	130,635			3,272,412
Other Assistance	47.RD	NNCO_Friersdorf_IPA	340,009			3,272,412
Pass-Through From American Educational Research Association	47.RD	Dissertation Grant for PhD student Elizabeth Davis-1749275-205752		12,172		3,272,412
Pass-Through From Arizona State University	47.RD	ASUB00000218		272		3,272,412
Pass-Through From Association of Universities for Research in Astronomy	47.RD	Developing DKIST Level-2 Products: Inversions of HE I 1083.0nm - Eleni Nikou-204846/PO# NB6496C-N		34,727		3,272,412
Pass-Through From Association of Universities for Research in Astronomy	47.RD	Developing DKIST Level-2 Products: Inversions of HE I 1083.0nm - Suman Dhakal-204847/PO# NB6499C-N		28,017		3,272,412
Pass-Through From Computing Research Association Incorporated	47.RD	2021CIF-VIRGINIATECH-69		60,142		3,272,412
Pass-Through From CytoRecovery Incorporated	47.RD	CytoRecovery_Swami_On-chip int		120,068		3,272,412
Pass-Through From George Mason University Foundation	47.RD	Defining Coercion during Plea Negotiations-205801 CPS: Frontier: Collaborative Research: COALESCE: Context Aware LEarning for Sustainable CyBEr-Agricultural Systems-1954556-205551/023902A 203419UVA02		4,727		3,272,412
Pass-Through From Iowa State	47.RD			3,451		3,272,412
Pass-Through From University of Notre Dame du Lac	47.RD			57,685		3,272,412
Pass-Through From University of Washington	47.RD	CyberTraining: Implementation: Medium: GeoSMART: Developing a Machine Learning workforce for earth science studies through training and curriculum development-OAC-2117834 & BPO60692-205775/UWSC13265		10,189		3,272,412
Total Non-Stimulus			122,839,660	7,791,678	8,891,099	
Stimulus:						
Engineering	47.041	COVID-19	20,545		12,840	23,586,102
Mathematical and Physical Sciences	47.049	COVID-19	40,614			24,623,920
Computer and Information Science and Engineering	47.070	COVID-19	117,818			31,457,469
Biological Sciences	47.074	COVID-19	58,325			13,419,931
Social, Behavioral, and Economic Sciences	47.075	COVID-19	44,198			4,308,488
Education and Human Resources	47.076	COVID-19	82,804			23,256,900
Total Stimulus:			364,304	0	12,840	
Total Research and Development			123,203,964	7,791,678	8,903,939	
Total NATIONAL SCIENCE FOUNDATION			126,784,237	7,865,630	9,186,873	
SMALL BUSINESS ADMINISTRATION						
Non-Stimulus:						
Small Business Development Centers	59.037		4,192,924		1,254,401	4,738,441
Pass-Through From Community Business Partnership	59.037			328,428		4,738,441
Federal and State Technology Partnership Program	59.058		117,746			117,746
State Trade Expansion	59.061		277,618			277,618
Total Non-Stimulus			4,588,288	328,428	1,254,401	
Stimulus:						
Small Business Development Centers	59.037	COVID-19	217,089			4,738,441
Shuttered Venue Operators Grant Program	59.075	COVID-19	483,684			2,783,700
Total Stimulus:			700,773	0	0	
Total Excluding Clusters Identified Below:			5,289,061	328,428	1,254,401	
Research and Development:						
Non-Stimulus:						
Other Assistance	59.RD	Shuttered Venue Operators Grant - Center for the Arts-SBAHQ21SV012801-205591	1,352,442			2,176,447
Other Assistance	59.RD	Shuttered Venue Operators Grant - Hylton Performing Arts Center-SBAHQ21SV012817-205588	824,005			2,176,447
Total Non-Stimulus			2,176,447	0	0	
Stimulus:						
Shuttered Venue Operators Grant Program	59.075	COVID-19	2,300,016			2,783,700
Total Stimulus:			2,300,016	0	0	
Total Research and Development			4,476,463	0	0	
Total SMALL BUSINESS ADMINISTRATION			9,765,524	328,428	1,254,401	
U.S. DEPARTMENT OF VETERAN'S AFFAIRS						
Non-Stimulus:						
Grants to States for Construction of State Home Facilities	64.005		33,027,674			33,027,674
Veterans State Domiciliary Care	64.014		345,620			345,620
Veterans State Nursing Home Care	64.015		26,408,177			26,408,177
Burial Expenses Allowance for Veterans	64.101		1,809,438			1,809,438
Veterans Information and Assistance	64.115		2,901			2,901
All-Volunteer Force Educational Assistance	64.124		723,231			723,231
Veterans Cemetery Grants Program	64.203		3,858,276			3,858,276
Total Non-Stimulus			66,175,317	0	0	
Total Excluding Clusters Identified Below:			66,175,317	0	0	
Research and Development:						
Non-Stimulus:						
Other Assistance	64.RD	36C24621P0513	29,362			347,306
Other Assistance	64.RD	AEHZGBYX	35,300			347,306
Other Assistance	64.RD	AM4WNTST	5,016			347,306
Other Assistance	64.RD	AMF4VMFN	9,637			347,306
Other Assistance	64.RD	ANFT44C5	3,225			347,306
Other Assistance	64.RD	AYMVTWPWY	9,832			347,306
Other Assistance	64.RD	George Mason University Asymptomatic Carotid Stenosis-36C24518S0009 PO#512-D85020-204417	46,536			347,306
Other Assistance	64.RD	IPA-BONI AT-81428	64,401			347,306
Other Assistance	64.RD	IPA-MURPHY AT-69603	84,395			347,306

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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Other Assistance	64.RD	IPA-NANDA AT-62503	29,795			347,306
Other Assistance	64.RD	IPA-SENN AT-77356	29,807			347,306
Total Non-Stimulus			347,306	0	0	
Total Research and Development			347,306	0	0	
Total U.S. DEPARTMENT OF VETERAN'S AFFAIRS			66,522,623	0	0	
ENVIRONMENTAL PROTECTION AGENCY						
Non-Stimulus:						
State Indoor Radon Grants	66.032		139,122			139,122
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034		596,138			614,065
Diesel Emission Reduction Act (DERA) National Grants	66.039		226,253		158,048	226,253
Diesel Emissions Reduction Act (DERA) State Grants	66.040		66,387		57,692	66,387
Multipurpose Grants to States and Tribes	66.204		89,049			89,049
State Public Water System Supervision	66.432		1,753,593			1,753,593
Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	66.436					
Pass-Through From Rural Community Assistance Partnership Assistance for Small and Disadvantaged Communities Drinking Water Grant Program (SDWA 1459A)	66.436			9,107		21,621
Lead Testing in School and Child Care Program Drinking Water (SDWA 1464(d))	66.442		33,414		33,414	33,414
Water Quality Management Planning	66.444		37,940			37,940
Nonpoint Source Implementation Grants	66.454		108,752			108,752
Regional Wetland Program Development Grants	66.460		1,845,342		1,300,896	1,977,327
Chesapeake Bay Program	66.461		98,980			326,960
Pass-Through From Chesapeake Bay Foundation	66.466		6,488,312		950,487	7,823,586
Pass-Through From Chesapeake Bay Foundation Incorporated	66.466			46,566		7,823,586
Pass-Through From National Fish and Wildlife Foundation	66.466	549599-19999 / 549599-19A31		7,630		7,823,586
Pass-Through From Sustainable Chesapeake	66.466			217,867	15,102	7,823,586
				118		7,823,586
Beach Monitoring and Notification Program Implementation Grants	66.472		241,620			241,620
Performance Partnership Grants	66.605		11,872,852		155,122	11,998,844
Environmental Information Exchange Network Grant Program and Related Assistance	66.608		90,442			90,442
Pollution Prevention Grants Program	66.708		3,600			3,600
Research, Development, Monitoring, Public Education, Outreach, Training, Demonstrations, and Studies	66.716					
Pass-Through From eXtension Foundation	66.716			12,878		12,878
Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	66.802		336,129			336,129
Underground Storage Tank (UST) Prevention, Detection, and Compliance Program	66.804		609,962			609,962
Leaking Underground Storage Tank Trust Fund Corrective Action Program	66.805		1,237,291			1,237,291
Superfund State and Indian Tribe Core Program Cooperative Agreements	66.809		111,944			111,944
State and Tribal Response Program Grants	66.817		33,330			33,330
Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements	66.818		148,762			148,762
Environmental Education Grants	66.951		790			790
Chesapeake Bay Program Implementation, Regulatory/Accountability and Monitoring Grants	66.964		228,490		28,500	228,490
Total Non-Stimulus			26,398,494	294,166	2,699,261	
Stimulus:						
State Environmental Justice Cooperative Agreement Program	66.312	COVID-19	80,000		80,000	80,000
Total Stimulus:			80,000	0	80,000	
Total Excluding Clusters Identified Below:			26,478,494	294,166	2,779,261	
Clean Water State Revolving Fund Cluster:						
Capitalization Grants for Clean Water State Revolving Funds	66.458		48,951,896		47,435,708	48,951,896
Total Clean Water State Revolving Fund Cluster			48,951,896	0	47,435,708	48,951,896
Drinking Water State Revolving Fund Cluster:						
Capitalization Grants for Drinking Water State Revolving Funds	66.468		14,760,221		9,805,396	14,760,221
Total Drinking Water State Revolving Fund Cluster			14,760,221	0	9,805,396	14,760,221
Research and Development:						
Non-Stimulus:						
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034		17,927			614,065
Water Pollution Control State, Interstate, and Tribal Program Support	66.419		22,626		1,469	22,626
Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	66.436					
Pass-Through From Rural Community Assistance Partnership	66.436			12,514		21,621
Nonpoint Source Implementation Grants	66.460		131,985			1,977,327
Regional Wetland Program Development Grants	66.461		107,972			326,960
Pass-Through From State of Maryland	66.461	96362301-0/U00P940072/EPA 963822-01-0		120,008		326,960
Chesapeake Bay Program	66.466		877,949			7,823,586
Pass-Through From Chesapeake Bay Foundation	66.466	19223		34,883		7,823,586
Pass-Through From Chesapeake Bay Trust	66.466	17740/SID 1520/19266		103,930	14,000	7,823,586
Pass-Through From Colonial Beach, Virginia	66.466	NFWF 0603.19.065803		26,094		7,823,586
Pass-Through From James River Association	66.466	0602.20.068098		5,171		7,823,586
Pass-Through From National Fish and Wildlife Foundation	66.466	68588		1,611		7,823,586
Pass-Through From Science Museum of Virginia Foundation						
Incorporated	66.466			13,455		7,823,586
Science To Achieve Results (STAR) Research Program	66.509					
Pass-Through From Carnegie Mellon University	66.509			14,143		43,979

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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From Clark University	66.509			10,566		43,979
Pass-Through From Harvard University	66.509			19,270		43,979
Office of Research and Development Consolidated						
Research/Training/Fellowships	66.511		647,551		322,146	647,551
Science To Achieve Results (STAR) Fellowship Program	66.514					
Pass-Through From Transfoam Limited Liability Company	66.514			30,000		30,000
P3 Award: National Student Design Competition for Sustainability	66.516		12,335		4,236	12,335
Performance Partnership Grants	66.605		125,992			11,998,844
Other Assistance	66.RD	68HERC20Q0015	16,132			185,981
		Accounting for the health benefits of air pollution regulations in China, 2008-2020-4971-RFA18-1/20-5 & CR-83234701-205677/4500003961		75,415		185,981
Pass-Through From Boston University	66.RD	Emissions: 2020 NEI Preparation-GS00F057CA_4732/47QFSA20F0098-				
Pass-Through From General Dynamics	66.RD	205523/SUB414650		41,035		185,981
Pass-Through From NanoSonic Incorporated	66.RD	EP1-0033		9,590		185,981
Pass-Through From Research Triangle Institute International	66.RD	Subtitle D Landfills Training Manual-68HERD20A0004-205463/6-312-0217382-66282L		18,481		185,981
		Predictive, source-oriented modeling and measurements to evaluate community exposures to air pollutants and noise from unconventional oil and gas development -68HERC19D0010-205861/UTAUS-SUB00000361		25,328		185,981
Pass-Through From University of Texas at Austin	66.RD			25,328		185,981
Total Non-Stimulus			1,960,469	561,494	341,851	
Total Research and Development			1,960,469	561,494	341,851	
Total ENVIRONMENTAL PROTECTION AGENCY			92,151,080	855,660	60,362,216	
NUCLEAR REGULATORY COMMISSION						
Non-Stimulus:						
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008		232,588			1,178,170
Total Non-Stimulus			232,588	0	0	
Total Excluding Clusters Identified Below:			232,588	0	0	
Research and Development:						
Non-Stimulus:						
U. S. Nuclear Regulatory Commission Nuclear Education Grant Program	77.006		420			420
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008		917,568		18,028	1,178,170
Pass-Through From Kansas State University	77.008	A22-0262-5001		28,014		1,178,170
Total Non-Stimulus			917,988	28,014	18,028	
Total Research and Development			917,988	28,014	18,028	
Total NUCLEAR REGULATORY COMMISSION			1,150,576	28,014	18,028	
U.S. DEPARTMENT OF ENERGY						
Non-Stimulus:						
State Energy Program	81.041		1,564,976		1,521,709	1,724,383
Weatherization Assistance for Low-Income Persons	81.042		5,337,640		4,986,262	5,337,640
Office of Science Financial Assistance Program	81.049		204,859			13,055,347
Conservation Research and Development	81.086		1,061,563		911,545	7,237,242
Renewable Energy Research and Development	81.087					
Pass-Through From Electric Power Research Institute	81.087			39,822		3,086,956
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	81.117		218,705			218,705
Nuclear Energy Research, Development and Demonstration	81.121		8,295			1,810,490
National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program	81.123		20,160			274,940
Other Assistance						
Pass-Through From Alliance for Sustainable Energy Limited Liability Corporation	81.U01	SUB-2020-10318		5,645		24,284
Pass-Through From Alliance for Sustainable Energy Limited Liability Corporation	81.U02	SUB-2021-10567		18,639		24,284
Total Non-Stimulus			8,416,198	64,106	7,419,516	
Total Excluding Clusters Identified Below:			8,416,198	64,106	7,419,516	
Research and Development:						
Non-Stimulus:						
State Energy Program	81.041		109,409			1,724,383
Office of Science Financial Assistance Program	81.049		11,255,270		544,773	13,055,347
Office of Science Financial Assistance Program	81.049	DE-SC0022245	14,128		14,128	13,055,347
Pass-Through From Aerosol Devices Incorporated	81.049			140,833		13,055,347
Pass-Through From California State University East Bay						
Foundation	81.049	W1238 A220013 S004		3,317		13,055,347
Pass-Through From Cornell University	81.049			40,758		13,055,347
Pass-Through From Emory University	81.049			57,213		13,055,347
Pass-Through From Florida State University	81.049			91,777		13,055,347
Pass-Through From General Atomics	81.049			6,318		13,055,347
Pass-Through From Innovative Wireless Technologies Incorporated	81.049			31,785		13,055,347
Pass-Through From LM Group Holdings Incorporated	81.049			1,021		13,055,347
Pass-Through From Louisiana State University	81.049			131,904		13,055,347
Pass-Through From Luna Innovations Incorporated	81.049			30		13,055,347
Pass-Through From Luna Innovations Incorporated	81.049	3895-DOE-1T		60,000		13,055,347
Pass-Through From Luna Labs USA Limited Liability Company	81.049			11,623		13,055,347
Pass-Through From Muons Incorporated	81.049	FP14082 MUONS INC		56,937		13,055,347
Pass-Through From NanoCoatings Incorporated	81.049			4,065		13,055,347
Pass-Through From Ohio State University	81.049			69,551		13,055,347
Pass-Through From Pancopia	81.049			23,832		13,055,347

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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From Pennsylvania State University	81.049			313,286		13,055,347
Pass-Through From Radiation Monitoring Devices Incorporated	81.049			22,827		13,055,347
Pass-Through From Smithsonian Institution	81.049	19-SUBC-440-0000425455		94,838		13,055,347
Pass-Through From Stanford University	81.049			159,609		13,055,347
Pass-Through From University of Idaho	81.049			9,480		13,055,347
Pass-Through From University of Miami	81.049			83,397		13,055,347
Pass-Through From University of Notre Dame du Lac	81.049			110,561		13,055,347
Pass-Through From University of Texas at Dallas	81.049	2109454		56,128		13,055,347
Nuclear Legacy Cleanup Program	81.065					
Pass-Through From Vanderbilt University	81.065			136,806		136,806
Conservation Research and Development	81.086		5,261,289		1,406,602	7,237,242
Conservation Research and Development	81.086	E0002832	8,109		8,109	7,237,242
Pass-Through From Auburn University	81.086			5,465		7,237,242
Pass-Through From Cummins Incorporated	81.086			42,917		7,237,242
Pass-Through From Marquette University	81.086			210,906		7,237,242
Pass-Through From Montana Fish, Wildlife, and Parks	81.086			564		7,237,242
Pass-Through From North Carolina State University	81.086	418970-19E21		196,468		7,237,242
Pass-Through From Rensselaer Polytechnic Institute	81.086			10,866		7,237,242
Pass-Through From The General Motors Corporation	81.086			139,353		7,237,242
Pass-Through From University of California, Irvine	81.086			112,486		7,237,242
Pass-Through From University of Florida	81.086			79,375		7,237,242
Pass-Through From University of Houston	81.086			107,881		7,237,242
Renewable Energy Research and Development	81.087		1,469,075		170,800	3,086,956
Pass-Through From CTP Advanced Composites	81.087			55,000		3,086,956
Pass-Through From Electric Power Research Institute	81.087			107,771		3,086,956
Pass-Through From Massachusetts Institute of Technology	81.087			62,818		3,086,956
		418987-19079 / 418987-19D97 / 418987-19E01 /				
Pass-Through From Regents University of California Los Angeles	81.087	418987-20006		500,328	202,871	3,086,956
Pass-Through From Rensselaer Polytechnic Institute	81.087			168,227		3,086,956
Pass-Through From South Dakota School of Mines & Technology	81.087	SDSMT-VCU-19-07 R1		62,082		3,086,956
Pass-Through From Southwest Research Institute	81.087			1,972		3,086,956
Pass-Through From Stevens Institute of Technology	81.087			390,574		3,086,956
Pass-Through From University of Central Florida	81.087			141,279		3,086,956
Pass-Through From University of Maryland	81.087			88,008		3,086,956
Fossil Energy Research and Development	81.089		1,160,834		373,305	2,584,329
Pass-Through From Minerals Refining Company Limited Liability Corporation	81.089			495,582		2,584,329
Pass-Through From Pennsylvania State University	81.089	418908-19318		232,304		2,584,329
Pass-Through From Southern States Energy Board	81.089			396,879		2,584,329
Pass-Through From University of Alabama	81.089			56,928		2,584,329
Pass-Through From University of Kentucky	81.089			634		2,584,329
Pass-Through From West Virginia University	81.089			241,168		2,584,329
Defense Nuclear Nonproliferation Research	81.113					
Pass-Through From Massachusetts Institute of Technology	81.113			53,093		240,941
Pass-Through From Texas A&M University	81.113	M1900862		2,039		240,941
Pass-Through From University of Michigan	81.113			185,809		240,941
Nuclear Energy Research, Development and Demonstration	81.121		1,606,158		232,123	1,810,490
Nuclear Energy Research, Development and Demonstration	81.121	E0002223/E0002930	75,796		75,796	1,810,490
Pass-Through From Oregon State University	81.121			27,511		1,810,490
Pass-Through From University of Illinois	81.121			9,969		1,810,490
Pass-Through From University of Maryland	81.121	95266-Z7111201		61,266		1,810,490
Pass-Through From University of Michigan	81.121			21,495		1,810,490
Pass-Through From University of Nevada Reno	81.122			30,412		30,412
National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program	81.123		74,213			274,940
Pass-Through From Morgan State University	81.123	NSF087-454-012		76,762		274,940
Pass-Through From North Carolina A&T	81.123	270136C		103,805		274,940
Advanced Research Projects Agency - Energy	81.135		4,026,088		1,368,642	4,750,921
Pass-Through From Eaton Corporation	81.135			321,371		4,750,921
Pass-Through From Florida Institute for Human and Machine Cognition	81.135			134,758		4,750,921
Pass-Through From North Carolina State University	81.135			122,102		4,750,921
Pass-Through From Phinix Limited Liability Corporation	81.135			45,524		4,750,921
Pass-Through From Trustees of the Colorado School of Mines	81.135			101,078		4,750,921
Other Assistance	81.RD	178370	6,219			8,777,334
Other Assistance	81.RD	1F-60360	95,366			8,777,334
Other Assistance	81.RD	1F-60456	26,939			8,777,334
Other Assistance	81.RD	200933	14,754			8,777,334
Other Assistance	81.RD	2040043	2,401			8,777,334
Other Assistance	81.RD	224697	6			8,777,334
Other Assistance	81.RD	2251404	69,721			8,777,334
Other Assistance	81.RD	22-D0234	4,020			8,777,334
Other Assistance	81.RD	252782	2,073			8,777,334
Other Assistance	81.RD	2F-60149	23,451			8,777,334
Other Assistance	81.RD	320777/DE-SC0012704	12,035			8,777,334
Other Assistance	81.RD	343861	3,555			8,777,334
Other Assistance	81.RD	374705	54,338			8,777,334
Other Assistance	81.RD	391076	104,829			8,777,334
Other Assistance	81.RD	4000099824	26,760			8,777,334
Other Assistance	81.RD	4000133430/4000192745	90,756			8,777,334
Other Assistance	81.RD	4000166476	36,042			8,777,334
Other Assistance	81.RD	4000166590	60,312			8,777,334
Other Assistance	81.RD	4000176791	28,256			8,777,334
Other Assistance	81.RD	4000177539	9,079			8,777,334
Other Assistance	81.RD	4000177567	3,696			8,777,334
Other Assistance	81.RD	4000180542	318,498			8,777,334
Other Assistance	81.RD	4000184356	9,537			8,777,334
Other Assistance	81.RD	4000194114	21,582			8,777,334
Other Assistance	81.RD	451975	17,298			8,777,334
Other Assistance	81.RD	463281	2,996			8,777,334
Other Assistance	81.RD	501927	36,192			8,777,334
Other Assistance	81.RD	517967	117,532			8,777,334
Other Assistance	81.RD	529011	44,050			8,777,334

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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Other Assistance	81.RD	534354	333,688			8,777,334
Other Assistance	81.RD	555928	80,124			8,777,334
Other Assistance	81.RD	556357	80,620			8,777,334
Other Assistance	81.RD	580974	12,729			8,777,334
Other Assistance	81.RD	595267	67,999			8,777,334
Other Assistance	81.RD	595855	19,937			8,777,334
Other Assistance	81.RD	598999	125,217			8,777,334
Other Assistance	81.RD	657670	33,263			8,777,334
Other Assistance	81.RD	658596	160,718			8,777,334
Other Assistance	81.RD	662182	185,799			8,777,334
Other Assistance	81.RD	673401	312,544			8,777,334
Other Assistance	81.RD	AYC3Y2C2	593			8,777,334
Other Assistance	81.RD	B639666	19,146			8,777,334
Other Assistance	81.RD	B643089	339,455			8,777,334
Other Assistance	81.RD	B646703	32,904			8,777,334
Other Assistance	81.RD	B649378	32,842			8,777,334
Other Assistance	81.RD	CW27670	53,450			8,777,334
Other Assistance	81.RD	CW31403	15,873			8,777,334
Other Assistance	81.RD	DOE_Geise_ Targeted Extraction	7			8,777,334
Other Assistance	81.RD	EN1-2481	1,541			8,777,334
		Nuclear Physics-JSA 07-C0317101; subcontract #				
Other Assistance	81.RD	10C0418300	210,820			8,777,334
Other Assistance	81.RD	PO #2207841	221,429			8,777,334
Other Assistance	81.RD	PO 2048607	19,664			8,777,334
Other Assistance	81.RD	PO 2159549	80,641			8,777,334
Other Assistance	81.RD	PO 21-D0847	60,606			8,777,334
Other Assistance	81.RD	PO# 2347178	25,923			8,777,334
Other Assistance	81.RD	SRRA156068	11,000			8,777,334
Other Assistance	81.RD	SUB-2021-10529	356			8,777,334
Other Assistance	81.RD	SUB-2022-10071	17,328			8,777,334
Pass-Through From AquaQuant Laboratories	81.RD	AT-79329		18,806		8,777,334
Pass-Through From Battelle Energy Alliance, Limited Liability Company	81.RD	219717		26,468		8,777,334
Pass-Through From Battelle Energy Alliance, Limited Liability Company	81.RD	222135		126		8,777,334
		A study of high-performing and coking resistant electrocatalyst for non-oxidative aromatization of natural gas aromatization of natural gas-DE-AC07-				
Pass-Through From Battelle Energy Alliance, Limited Liability Company	81.RD	05ID14517-205528/245368		93,136		8,777,334
Pass-Through From Battelle Memorial Institute	81.RD	610796		14,507		8,777,334
Pass-Through From Battelle Savannah River Alliance Limited Liability Corporation	81.RD	TOA NUMBER: 0000464145		269,069		8,777,334
Pass-Through From Battelle Savannah River Alliance Limited Liability Corporation	81.RD	TOA NUMBER: 0000512925		103,991		8,777,334
Pass-Through From Battelle Savannah River Alliance Limited Liability Corporation	81.RD	TOA0000558607		111,163		8,777,334
Pass-Through From Bechtel Marine Propulsion	81.RD	PURCHASE ORDER 129409/418531-19337		100,863	32,816	8,777,334
Pass-Through From BEM Controls Limited Liability Corporation	81.RD	AT-62688		7,017		8,777,334
Pass-Through From Ceramic Tubular Products Limited Liability Company	81.RD	RFA_LI_Cermic Tubular		116,934		8,777,334
Pass-Through From Consolidated Nuclear Security Limited Liability Company	81.RD	4300162656		54,983		8,777,334
Pass-Through From Consolidated Nuclear Security Limited Liability Company	81.RD	4300168021		373,547		8,777,334
Pass-Through From Consolidated Nuclear Security Limited Liability Company	81.RD	4300171933		70,006		8,777,334
Pass-Through From Delta Products Corporation	81.RD	AT-52196		28,312		8,777,334
Pass-Through From Energy Limited Liability Corporation	81.RD	AT-56801		103,037		8,777,334
Pass-Through From Goldfinch Sensor Technologies and Analytics Limited Liability Corporation	81.RD	AT-63788		32,727		8,777,334
Pass-Through From HolosGen Limited Liability Company	81.RD	HolosGen LLC_Fitro_ARPA-E MEI		5,148		8,777,334
Pass-Through From Honeywell Aerospace	81.RD	6400431281		11,717		8,777,334
Pass-Through From Honeywell Federal Manufacturing & Technologies Limited Liability Corporation	81.RD	N000337375		5,718		8,777,334
Pass-Through From Honeywell Federal Manufacturing & Technologies Limited Liability Corporation	81.RD	N000384079		118,314		8,777,334
Pass-Through From Honeywell Federal Manufacturing & Technologies Limited Liability Corporation	81.RD	N000381254		62,016		8,777,334
Pass-Through From Honeywell Federal Manufacturing & Technologies Limited Liability Corporation	81.RD	N000385234		2,781		8,777,334
Pass-Through From Honeywell Federal Manufacturing & Technologies Limited Liability Corporation	81.RD	N000391376		79,278		8,777,334
Pass-Through From Honeywell Federal Manufacturing & Technologies Limited Liability Corporation	81.RD	N000427904		28,155		8,777,334
Pass-Through From Iowa State University	81.RD	LOG-SC-19-498		56,931		8,777,334
Pass-Through From Jefferson Science Associates Limited Liability Company	81.RD	16-C0252		8,542		8,777,334
Pass-Through From Jefferson Science Associates Limited Liability Company	81.RD	20-D0233		581		8,777,334
Pass-Through From Jefferson Science Associates Limited Liability Company	81.RD	20-D0982		2,402		8,777,334
Pass-Through From Jefferson Science Associates Limited Liability Company	81.RD	21-D0108		57,771		8,777,334
Pass-Through From Jefferson Science Associates Limited Liability Company	81.RD	21-D0495		15,961		8,777,334
Pass-Through From Jefferson Science Associates Limited Liability Company	81.RD	22-D0054		18,493		8,777,334
Pass-Through From Jefferson Science Associates Limited Liability Company	81.RD	22-D0311		11,697		8,777,334
Pass-Through From Jefferson Science Associates Limited Liability Company	81.RD	22-D0312		13,487		8,777,334
Pass-Through From Jefferson Science Associates Limited Liability Company	81.RD	JSA-21-C0468 / 21-C0468		120,752		8,777,334

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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From Jefferson Science Associates Limited Liability Company	81.RD	JSA-21-C0468 / 21-D0552		25,388		8,777,334
Pass-Through From Leland Stanford Junior University	81.RD	207616		31,595		8,777,334
Pass-Through From Nanohmics Incorporated	81.RD	Nanohmics_Zebarjadi_EN-ECE		83,434		8,777,334
Pass-Through From NanoSonic Incorporated	81.RD	EN1-1803		34,084		8,777,334
Pass-Through From NanoSonic Incorporated	81.RD	EN1-2483		8,826		8,777,334
Pass-Through From National Technology & Engineering Solutions of Sandia Limited Liability Company	81.RD	NA-22 Project: Anomaly Detection and Surety for Safeguards Data-DE-NA0003525-204776/PO# 2017098		49,596		8,777,334
Pass-Through From National Technology & Engineering Solutions of Sandia Limited Liability Company	81.RD	Novel Hypersonic Vehicle Maneuvers Via Reinforcement Learning Techniques-205488/PO # 2236415		62,448		8,777,334
Pass-Through From Navarro Research & Engineering	81.RD	LMCP5739		13,321		8,777,334
Pass-Through From NovaTech	81.RD	ARZEUN6F		38,500		8,777,334
Pass-Through From Oak Ridge Associated Universities	81.RD	Holistic Human Identity Mapping-205593/STEM-WD-00850		1,998		8,777,334
Pass-Through From Raytheon Technologies	81.RD	1261965		254,424		8,777,334
Pass-Through From REMADE Institute	81.RD	DE-EE0007897 / SA-20-09/419565-19E78		137,601	39,864	8,777,334
Pass-Through From REMADE Institute	81.RD	SA-19-25		208,611		8,777,334
Pass-Through From Triad National Security Limited Liability Corporation	81.RD	520126		174,778		8,777,334
Pass-Through From Triad National Security Limited Liability Corporation	81.RD	632572		187,868		8,777,334
Pass-Through From UChicago Argonne Limited Liability Corporation	81.RD	0F-60207		44,541		8,777,334
Pass-Through From UChicago Argonne Limited Liability Corporation	81.RD	8F-30034		124,929		8,777,334
Pass-Through From United Technologies Research Center	81.RD	NO. 1240814		6,147		8,777,334
Pass-Through From University of Chicago Argonne, Limited Liability Company	81.RD	Development Support for POLARIS Transportation System Model-DE-AC02-06CH11357-204042/7F-30006		8,192		8,777,334
Pass-Through From University of Chicago Argonne, Limited Liability Company	81.RD	In-situ Characterization of Electrode/Electrolyte Interface-No. DE-AC02-06CH11357-205831/NO. 2F-Joint Appointment - June 2022-DE-AC02-06CH11357-		50,791		8,777,334
Pass-Through From University of Chicago Argonne, Limited Liability Company	81.RD	205851/JA-2021-GMU		14,927		8,777,334
Pass-Through From University of Chicago Argonne, Limited Liability Company	81.RD	Large-scale Simulation-based Optimization and Machine Learning for Resilient Power Grid-DE-AC02-06CH11357-205386/1F-60250		6,452		8,777,334
Pass-Through From University of Chicago Argonne, Limited Liability Company	81.RD	Topological properties in intercalated transition metal dichalcogenides-DE-AC02-06CH11357-205514/NO. 1F-60364		83,732		8,777,334
Pass-Through From University of Kentucky	81.RD	3200003079-20-154		193,770		8,777,334
Pass-Through From University of North Texas	81.RD	A study of nanomaterials surface functionalization and characterization-40000183578-205430/GF40174-1		8,899		8,777,334
Pass-Through From University of Texas at San Antonio	81.RD	10000003904		64,706		8,777,334
Pass-Through From University of Texas at San Antonio	81.RD	CyManII-205390		644,549		8,777,334
Pass-Through From UT-Battelle Limited Liability Corporation	81.RD	4000175567		11,491		8,777,334
Pass-Through From West Virginia University	81.RD	20-938-VT		109,512		8,777,334
Pass-Through From Westinghouse Electric Company Limited Liability Company	81.RD	PO 4500775633		1,482		8,777,334
Pass-Through From Westinghouse Electric Company Limited Liability Company	81.RD	PO 4500834238		147,797		8,777,334
Total Non-Stimulus			28,858,878	11,901,550	4,469,829	
Stimulus:						
State Energy Program	81.041	COVID-19	49,998			1,724,383
Total Stimulus:			49,998	0	0	
Total Research and Development			28,908,876	11,901,550	4,469,829	
Total U.S. DEPARTMENT OF ENERGY			37,325,074	11,965,656	11,889,345	
U.S. DEPARTMENT OF EDUCATION						
Non-Stimulus:						
Adult Education - Basic Grants to States	84.002		16,207,638		11,693,739	16,207,638
Title I Grants to Local Educational Agencies	84.010		254,312,081		250,884,837	254,312,081
Migrant Education State Grant Program	84.011		849,341		575,317	849,341
Title I State Agency Program for Neglected and Delinquent Children and Youth	84.013		753,769		597,907	753,769
Higher Education Institutional Aid	84.031		13,039,490			13,039,490
Career and Technical Education -- Basic Grants to States	84.048		28,632,508		21,610,887	28,820,337
Fund for the Improvement of Postsecondary Education	84.116		16,986		10,345	16,986
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126		76,582,080		723,364	76,582,080
Migrant Education Coordination Program	84.144		128,999		72,896	128,999
Rehabilitation Services Independent Living Services for Older Individuals Who are Blind	84.177		891,930			891,930
Special Education-Grants for Infants and Families	84.181		16,429,167		13,391,112	16,429,167
School Safety National Activities (formerly, Safe and Drug-Free Schools and Communities-National Programs)	84.184		2,496,282		961,731	2,496,282
Supported Employment Services for Individuals with the Most Significant Disabilities	84.187		706,285			706,285
Education for Homeless Children and Youth	84.196		326,442			1,628,436
Education for Homeless Children and Youth	84.196	885-86606-S196A210048	1,301,994		1,301,994	1,628,436
Innovative Rehabilitation Training	84.263					
Pass-Through From Griffin Hammis Associates Limited Liability Company	84.263	GRIFFIN HAMMIS FP00013758		186,566		186,566
Twenty-First Century Community Learning Centers	84.287		19,834,327		17,648,408	19,834,327
Education Research, Development and Dissemination	84.305		296,472			6,731,510
Special Education - State Personnel Development	84.323		1,544,206		694,266	1,544,206
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325		2,247,927			2,506,795
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325	E0002594	27,495		27,495	2,506,795
Pass-Through From East Carolina University	84.325			128,177		2,506,795

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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	84.326					
Pass-Through From Helen Keller National Center	84.326	HK NATL CNTR H326T180026		132,176		306,684
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334		1,654,571		1,612,392	1,690,187
Child Care Access Means Parents in School	84.335		371,077			707,158
Rural Education	84.358		2,011,160		1,878,295	2,011,160
English Language Acquisition State Grants	84.365		11,410,872		10,418,855	11,639,539
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.367		35,729,581		33,713,057	35,729,581
Grants for State Assessments and Related Activities	84.369		2,532,382			2,532,382
Statewide Longitudinal Data Systems	84.372		599,350			599,350
School Improvement Grants	84.377		2,328,652		2,310,025	2,328,652
Strengthening Minority-Serving Institutions	84.382		398,208			398,208
Education Innovation and Research (formerly Investing in Innovation (i3) Fund)	84.411					
Pass-Through From National Writing Project	84.411			35,512		1,133,077
Disability Innovation Fund (DIF)	84.421		319,937		134,100	319,937
Supporting Effective Educator Development Program	84.423		49,534		10,070	1,953,677
Student Support and Academic Enrichment Program	84.424		18,609,532		18,194,345	18,609,532
Other Assistance	84.U01	P016A180027	4,500			4,500
Total Non-Stimulus			512,644,775	482,431	388,465,437	
Stimulus:						
Governor's Emergency Education Relief Fund	84.425C	84.425C; COVID-19	34,211,155		16,811,152	1,278,156,245
Elementary and Secondary School Emergency Relief Fund	84.425D	84.425D; COVID-19	429,159,826		418,032,553	1,278,156,245
HEERF Student Aid Portion	84.425E	84.425E; COVID-19	309,756,291			1,278,156,245
HEERF Institutional Portion	84.425F	84.425F; COVID-19	265,352,863			1,278,156,245
HEERF Historically Black Colleges and Universities (HBCUs)	84.425J	84.425J; COVID-19	15,420,813			1,278,156,245
HEERF Strengthening Institutions Program (SIP)	84.425M	84.425M; COVID-19	2,356,471			1,278,156,245
Institutional Resilience and Expanded Postsecondary Opportunity	84.425P	84.425P; COVID-19	209,633			1,278,156,245
Coronavirus Response and Relief Supplemental Appropriations Act, 2021-- Emergency Assistance for Non-Public Schools (CRRSA EANS)	84.425R	84.425R; COVID-19	16,459,151		15,842,596	1,278,156,245
HEERF Supplemental Assistance to Institutions of Higher Education (SAIHE) Program	84.425S	84.425S; COVID-19	1,113,224			1,278,156,245
American Rescue Plan -- Elementary and Secondary School Emergency Relief (ARP ESSER)	84.425U	84.425U; COVID-19	203,270,800		202,943,582	1,278,156,245
American Rescue Plan -- Emergency Assistance for Non-Public Schools (ARP EANS)	84.425V	84.425V; COVID-19	112,186		2,275	1,278,156,245
American Rescue Plan -- Elementary and Secondary School Emergency Relief -- Homeless Children and Youth	84.425W	84.425W; COVID-19	24,310			1,278,156,245
American Rescue Plan -- Elementary and Secondary School Emergency Relief -- Homeless Children and Youth	84.425W	COVID-19; 885-86714-5425W210048	173,467		173,467	1,278,156,245
Randolph-Sheppard -- Financial Relief and Restoration Payments	84.426	COVID-19	396,601			396,601
Total Stimulus:			1,278,016,791	0	653,805,625	
Total Excluding Clusters Identified Below:			1,790,661,566	482,431	1,042,271,062	
Special Education Cluster (IDEA):						
Special Education Grants to States	84.027		298,408,160		263,128,286	298,411,587
Special Education Grants to States	84.027	E0002938	3,427		3,427	298,411,587
Special Education Preschool Grants	84.173		9,834,475		7,952,245	9,834,475
Total Special Education Cluster (IDEA)			308,246,062	0	271,083,958	308,246,062
Student Financial Assistance Programs:						
Federal Supplemental Educational Opportunity Grants	84.007		17,110,729			17,110,729
Federal Work-Study Program	84.033		7,175,809			7,175,809
Federal Perkins Loan - Federal Capital Contributions	84.038		22,349,228			22,349,228
Federal Pell Grant Program	84.063		383,070,376			383,070,376
Federal Direct Student Loans	84.268		1,098,630,324			1,098,630,324
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379		412,993			412,993
Postsecondary Education Scholarships for Veteran's Dependents	84.408		18,374			18,374
Total Student Financial Assistance Programs			1,528,767,833	0	0	1,528,767,833
Trio Cluster:						
TRIO Student Support Services	84.042		6,766,840		387,450	6,766,840
TRIO Talent Search	84.044		2,070,023			2,070,023
TRIO Upward Bound	84.047		5,962,527		398,539	5,962,527
TRIO Educational Opportunity Centers	84.066		556,000			556,000
Total Trio Cluster			15,355,390	0	785,989	15,355,390
Research and Development:						
Non-Stimulus:						
Overseas Programs - Doctoral Dissertation Research Abroad	84.022		51,028			51,028
Career and Technical Education -- Basic Grants to States	84.048		187,829			28,820,337
Career and Technical Education -- National Programs	84.051		136,989		136,989	136,989
Rehabilitation Long-Term Training	84.129		566,757			566,757
Graduate Assistance in Areas of National Need	84.200		293,254			293,254
Javits Gifted and Talented Students Education	84.206		532,767			567,369
Pass-Through From University of Connecticut	84.206	374654		34,602		567,369
Rehabilitation Services Demonstration and Training Programs	84.235		6,959			6,959
Rehabilitation Training Technical Assistance Centers	84.264					
Pass-Through From University of Wisconsin-Madison	84.264	000001062/1168		471,792		471,792
Education Research, Development and Dissemination	84.305		5,363,323		1,268,668	6,731,510
Education Research, Development and Dissemination	84.305	E0002848/E0002847/E0002844/E00022329/E0002931	329,993		329,993	6,731,510
Pass-Through From American Institutes for Research	84.305			24,120		6,731,510
Pass-Through From Children's Hospital of Philadelphia	84.305	3272540624 PO#20090887 RSUB		69,731		6,731,510
Pass-Through From Curators of the University of Missouri	84.305			115,041		6,731,510
Pass-Through From Johns Hopkins University	84.305			20,809		6,731,510
Pass-Through From Mathematica Incorporated	84.305	40346S06856		41,970		6,731,510

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Pass-Through From University of Denver	84.305			116,686		6,731,510
Pass-Through From University of Illinois	84.305			4,890		6,731,510
Pass-Through From University of Maryland College Park	84.305	38670-Z2110001/R305A160280		32,131		6,731,510
Pass-Through From University of Missouri	84.305			56,065		6,731,510
Pass-Through From University of Nebraska-Lincoln	84.305	SUBAWARD: 24-1714-0182-003		39,026		6,731,510
Pass-Through From University of North Carolina at Chapel Hill	84.305			124,734		6,731,510
Pass-Through From University of Texas Health Science Center at Houston	84.305			22,682		6,731,510
Pass-Through From University of Wisconsin	84.305	138		73,837		6,731,510
Research in Special Education	84.324		1,023,480		238,947	1,098,739
Research in Special Education	84.324	E0002964	17,916		17,916	1,098,739
Pass-Through From Duquesne University	84.324	G1500085		11,016		1,098,739
Pass-Through From SRI International	84.324	PO61836		41,819		1,098,739
Pass-Through From University of Maryland	84.324	97694-Z2033201		4,508		1,098,739
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325		91,836			2,506,795
Pass-Through From Temple University	84.325			11,360		2,506,795
Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	84.326		174,508			306,684
Special Education Educational Technology Media, and Materials for Individuals with Disabilities	84.327		1,367,723			1,367,723
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334					
Pass-Through From Saint Louis University	84.334			15,101		1,690,187
Pass-Through From University of Hawaii	84.334			20,515		1,690,187
Child Care Access Means Parents in School	84.335		336,081		130,253	707,158
Teacher Quality Partnership Grants	84.336					
Pass-Through From University of Illinois	84.336			92,860		92,860
English Language Acquisition State Grants	84.365		228,667			11,639,539
Education Innovation and Research (formerly Investing in Innovation (I3) Fund)	84.411		913,888			1,133,077
Pass-Through From Old Dominion University Research Foundation	84.411			167,689		1,133,077
Pass-Through From Virginia Ed Strategies	84.411	MOU-CHOICE		15,988		1,133,077
Supporting Effective Educator Development Program	84.423		1,904,143			1,953,677
Other Assistance						
Pass-Through From Triad National Security Limited Liability Company	84.RD	621227 / PR44317		54,498		54,498
Total Non-Stimulus			13,527,141	1,683,470	2,122,766	
Stimulus:						
American Rescue Plan – Elementary and Secondary School Emergency Relief (ARP ESSER)	84.425U	84.425U; COVID-19	536,055			1,278,156,245
Total Stimulus:			536,055	0	0	
Total Research and Development			14,063,196	1,683,470	2,122,766	
Total U.S. DEPARTMENT OF EDUCATION			3,657,094,047	2,165,901	1,316,263,775	
BARRY GOLDWATER SCHOLARSHIP AND EXCELLENCE IN EDUCATION FUND						
Non-Stimulus:						
Other Assistance	85.U01	Genomic Testing & Analysis - Mazur-21-PO-333-0000456452-205524	4,113			216,998
Other Assistance	85.U02	Historically Black Colleges and Universities: History and Culture Coalition-21-PO-680-0000455344-205654	51,800			216,998
Other Assistance	85.U03	Smithsonian Institution-FY21-Facilities Management Project Management Training-AGREEMENT SIGNED IN 2019-209679	67			216,998
Other Assistance	85.U04	Smithsonian Institution-FY21-FM Environmental Health and Safety Issues-PO-19-PO-7300000418504-209676	3,094			216,998
Other Assistance	85.U05	Smithsonian-Mason Conservation Education Program	149,358			216,998
Other Assistance	85.U06	Faculty Funding-19-PO-353-0000419673-204970				
Total Non-Stimulus		Smithsonian-Mason Conservation Education Program	8,566			216,998
Total Excluding Clusters Identified Below:		Faculty Start Up-19-PO-353-0000424917-204971	216,998	0	0	
			216,998	0	0	
Research and Development:						
Non-Stimulus:						
MCC Foreign Assistance for Overseas Programs	85.002		146,322			146,322
Other Assistance	85.RD	George Manson University Student Involvement Biology Memorandum of Understanding Student Support-21-PO-353-0000460024-205601	35,115			35,115
Total Non-Stimulus			181,437	0	0	
Total Research and Development			181,437	0	0	
Total BARRY GOLDWATER SCHOLARSHIP AND EXCELLENCE IN EDUCATION FUND			398,435	0	0	
CONSUMER PRODUCT SAFETY COMMISSION						
Non-Stimulus:						
Virginia Graeme Baker Pool and Spa Safety	87.002		83,147			84,654
Pass-Through From Consumer Product Safety Commission	87.002	VGBCP190015 / VGBCP220024		1,507		84,654
Total Non-Stimulus			83,147	1,507	0	
Total CONSUMER PRODUCT SAFETY COMMISSION			83,147	1,507	0	
U.S. NATIONAL ARCHIVES AND RECORDS ADMINISTRATION						
Non-Stimulus:						
National Historical Publications and Records Grants	89.003		92,627			892,485
Total Non-Stimulus			92,627	0	0	
Total Excluding Clusters Identified Below:			92,627	0	0	

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Research and Development:						
Non-Stimulus:						
National Historical Publications and Records Grants	89.003		764,446			892,485
Pass-Through From Cumberland University	89.003			22,929		892,485
Pass-Through From Trustees of Princeton University	89.003			12,483		892,485
Total Non-Stimulus			764,446	35,412	0	
Total Research and Development			764,446	35,412	0	
Total U.S. NATIONAL ARCHIVES AND RECORDS ADMINISTRATION			857,073	35,412	0	
UNITED STATES AGENCY FOR GLOBAL MEDIA, BBG						
Non-Stimulus:						
2018 HAVA Election Security Grants	90.404		1,884,785			2,500,053
Total Non-Stimulus			1,884,785	0	0	
Stimulus:						
2018 HAVA Election Security Grants	90.404	COVID-19; 2020 HAVA CARES Act Grant-VA20101CARES	615,268		607,036	2,500,053
Total Stimulus:			615,268	0	607,036	
Total UNITED STATES AGENCY FOR GLOBAL MEDIA, BBG			2,500,053	0	607,036	
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Non-Stimulus:						
Medical Reserve Corps Small Grant Program	93.008					
Pass-Through From National Association of County and City Health Officials	93.008	MRC 20-0163 / MRC 21 - 0160		70,128		70,128
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041		111,960		111,960	111,960
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042		587,374		574,276	628,283
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043		702,886		702,886	710,211
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048		126,454		12,591	706,748
National Family Caregiver Support, Title III, Part E	93.052		5,016,634		5,016,634	5,262,503
Global AIDS	93.067					
Pass-Through From Republic of Rwanda, Minister of Health	93.067			36,073		36,073
Public Health Emergency Preparedness	93.069		13,800,387		363,750	13,800,387
Environmental Public Health and Emergency Response	93.070		436,530		150,254	452,602
Medicare Enrollment Assistance Program	93.071		532,060		486,848	532,060
Lifespan Respite Care Program	93.072		115,262			141,555
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074		154,860		122,892	194,570
Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	93.079		117,564			117,564
Blood Disorder Program: Prevention, Surveillance, and Research	93.080		117,943		4,600	167,045
Advancing System Improvements for Key Issues in Women's Health	93.088		40			107,125
Guardianship Assistance	93.090		262,720		256,648	262,720
Affordable Care Act (ACA) Personal Responsibility Education Program	93.092		1,047,998			1,047,998
Health Profession Opportunity Grants	93.093					
Pass-Through From Goodwill Industries of the Valleys	93.093			4,158		4,158
Food and Drug Administration Research	93.103		2,155,767			3,273,365
Pass-Through From Association of Food and Drug Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.103	G-BM&A-202111-01671/G-OACB-202111-01683/G-SP-2010-08993/G-SP-2010-08981/G-T-2010-08997/		138,819		3,273,365
Area Health Education Centers	93.104		150,500		150,500	150,500
Maternal and Child Health Federal Consolidated Programs	93.107		1,342,970		545,221	1,342,970
Pass-Through From Children's Hospital of Philadelphia	93.110		1,181,977		434,910	14,817,438
Pass-Through From Ferre Institute Incorporated	93.110			12,795,884		14,817,438
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.110			61		14,817,438
Emergency Medical Services for Children	93.116		1,556,523		358,797	1,556,523
Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	93.127		73,646			73,646
Injury Prevention and Control Research and State and Community Based Programs	93.130		183,088			183,088
Community Programs to Improve Minority Health Grant Program	93.136		4,674,444		656,277	6,949,742
Pass-Through From County of Fairfax	93.137		32,154			232,245
Projects for Assistance in Transition from Homelessness (PATH)	93.137			200,091		232,245
Coordinated Services and Access to Research for Women, Infants, Children, and Youth	93.150		1,449,512		1,370,814	1,449,512
Rural Health Research Centers	93.153		12,708			246,519
Grants to States for Loan Repayment	93.155		5,167,520			5,167,520
Graduate Psychology Education	93.165		480,000			480,000
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.191		225,989			541,076
Family Planning Services	93.197		430,468			430,468
Traumatic Brain Injury State Demonstration Grant Program	93.217		4,606,153		811,358	4,606,153
Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	93.234		136,365		17,971	136,365
Grants to States to Support Oral Health Workforce Activities	93.235		949,222		164,838	949,222
State Rural Hospital Flexibility Program	93.236		353,360		200,171	353,360
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.241		330,694		162,718	330,694
Advanced Nursing Education Workforce Grant Program	93.243		2,297,938		2,026,231	2,595,391
	93.247		1,387			1,387

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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Early Hearing Detection and Intervention	93.251		227,245			227,245
Immunization Cooperative Agreements	93.268		97,387,136		1,259,369	130,329,208
Viral Hepatitis Prevention and Control	93.270		201,565			201,565
Drug-Free Communities Support Program Grants	93.276		140,671			141,813
Pass-Through From Blue Ridge Behavioral Healthcare Centers for Disease Control and Prevention Investigations and Technical Assistance	93.276			1,142		141,813
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.283		45,128			45,128
Teenage Pregnancy Prevention Program	93.286		34,925			6,599,812
Small Rural Hospital Improvement Grant Program	93.297		2,109,439		778,230	2,109,439
PPHF 2018: Office of Smoking and Health-National State-Based Tobacco Control Programs-Financed in part by 2018 Prevention and Public Health funds (PPHF)	93.301		238,252		201,714	238,252
Early Hearing Detection and Intervention Information System (EHD-IS) Surveillance Program	93.305		8			8
Outreach Programs to Reduce the Prevalence of Obesity in High Risk Rural Areas	93.314		163,787			163,787
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.319		555,397		32,500	578,707
State Health Insurance Assistance Program	93.323		1,531,481			238,946,986
The Healthy Brain Initiative: Technical Assistance to Implement Public Health Actions related to Cognitive Health, Cognitive Impairment, and Caregiving at the State and Local Levels	93.324		1,153,098		831,221	1,153,098
Behavioral Risk Factor Surveillance System	93.334		89,834		76,060	89,834
National Center for Advancing Translational Sciences	93.336		628,908		211,760	628,908
Pass-Through From University of Alabama at Birmingham	93.350		4,714	28,750		9,957,275
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.350					9,957,275
Public Health Informatics & Technology Workforce Development Program (The PHIT Workforce Development Program)	93.354		5,154,400			6,496,906
Nurse Education, Practice Quality and Retention Grants	93.355		49,260			49,260
	93.359	E0002656/E0002669/E0002693/E0002679/E0002822/E0002861/E0002867/E0002887/E00028905/E0002862/E0002891/E0002859/E0002858	1,773,995			1,959,718
Nurse Education, Practice Quality and Retention Grants	93.359		185,723		185,723	1,959,718
State Actions to Improve Oral Health Outcomes and Partner Actions to Improve Oral Health Outcomes	93.366		477,443		248,597	477,443
Flexible Funding Model - Infrastructure Development and Maintenance for State Manufactured Food Regulatory Programs	93.367		467,168			467,168
ACL Independent Living State Grants	93.369		460,460		458,000	460,460
National and State Tobacco Control Program	93.387		1,856,266		459,784	1,856,266
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391		1,230,111		255,845	1,230,111
Cancer Cause and Prevention Research	93.393					
Pass-Through From University of Kentucky Research Foundation	93.393			10,000		10,236,602
The State Flexibility to Stabilize the Market Grant Program	93.413		16,912			16,912
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421	2020-100316/2020-030302/2021-052602/2020-				
Pass-Through From National Association of County Health Officials	93.421	121601/NU380T000286-04		178,981		449,214
NON-ACA/PPHF—Building Capacity of the Public Health System to Improve Population Health through National Nonprofit Organizations	93.424		1,059			1,059
Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	93.426		1,651,079		1,101,429	1,651,079
ACL National Institute on Disability, Independent Living, and Rehabilitation Research	93.433		91,158		8,325	3,481,596
Every Student Succeeds Act/Preschool Development Grants	93.434		11,409,175		9,057,822	11,586,995
Pass-Through From Virginia Early Childhood Foundation	93.434	90TP0067		177,820		11,586,995
Innovative State and Local Public Health Strategies to prevent and Manage Diabetes and Heart Disease and Stroke-	93.435		2,521,588		1,024,365	2,534,296
ACL Assistive Technology	93.464		584,298		191,000	584,298
Assistive Technology Alternative Financing Program	93.469		2,039,739			2,039,739
Title IV-E Prevention Program	93.472		1,736,993		1,596,502	1,736,993
Community Health Workers for Public Health Response and Resilient	93.495		36,200			90,302
State Planning and Establishment Grants for the Affordable Care Act (ACA)'s Exchanges	93.525		3,720			3,720
MaryLee Allen Promoting Safe and Stable Families Program	93.556		6,132,713		5,792,249	6,413,946
Temporary Assistance for Needy Families	93.558		160,014,301		100,393,252	174,594,156
Child Support Enforcement	93.563		61,272,251		192,359	61,272,251
Child Support Enforcement Research	93.564		222,235		9,841	222,235
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566		14,468,998		13,033,669	14,606,166
Low-Income Home Energy Assistance	93.568		88,143,347		18,566,217	160,670,596
Community Services Block Grant	93.569		11,880,028		11,243,986	17,322,193
Pass-Through From Total Action For Progress	93.569			23,362		17,322,193
Refugee and Entrant Assistance Discretionary Grants	93.576		8,818		12	8,818
State Court Improvement Program	93.586		671,121			671,121
Community-Based Child Abuse Prevention Grants	93.590		828,386		740,526	828,386
Grants to States for Access and Visitation Programs	93.597		28,880		28,880	28,880
Chafee Education and Training Vouchers Program (ETV)	93.599		321,182		294,101	578,161
Adoption and Legal Guardianship Incentive Payments	93.603		412,140		195,135	412,140
Developmental Disabilities Basic Support and Advocacy Grants	93.630		1,579,252			1,612,083
Developmental Disabilities Projects of National Significance	93.631		105,964			390,522
Children's Justice Grants to States	93.643		258,973			258,973
Stephanie Tubbs Jones Child Welfare Services Program	93.645		6,170,472		5,871,806	7,106,762
Foster Care Title IV-E	93.658		62,650,200		58,612,263	62,650,200
Adoption Assistance	93.659		83,850,656		80,927,161	83,850,656

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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Substance Use-Disorder Prevention that Promotes Opioid Recovery and Treatment (SUPPORT) for Patients and Communities Act	93.664		1,915,088			1,915,088
Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	93.665		1,292,748		1,209,790	1,292,748
Social Services Block Grant	93.667		56,233,364		50,646,700	56,233,364
Child Abuse and Neglect State Grants	93.669		1,623,638		266,532	1,623,638
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671		2,582,163		2,451,579	3,623,787
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674		1,475,847		1,310,380	3,054,568
Mental and Behavioral Health Education and Training Grants	93.732		569,699			1,822,793
Elder Abuse Prevention Interventions Program	93.747		117,875		49,637	16,467
Evidence-Based Falls Prevention Programs Financed Solely by Prevention and Public Health Funds (PPHF)	93.761		80,527		18,915	80,527
Children's Health Insurance Program	93.767		342,473,361		1,095,938	364,279,309
Pass-Through From City of Richmond	93.767	VAHCFPC_10.02.2019		161,329		364,279,309
Opioid STR	93.788		(798,830)			28,987,809
Opioid STR	93.788		29,463,864		29,463,864	28,987,809
National Organizations for Chronic Disease Prevention and Health Promotion	93.809					
Pass-Through From National Association of Chronic Disease	93.809	NU58DP006510-03		2,000		2,000
Paul Coverdell National Acute Stroke Program National Center for Chronic Disease Prevention and Health Promotion	93.810		139,388		62,395	139,388
Cardiovascular Diseases Research	93.837		192,505			34,032,152
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		75,919			26,010,398
Biomedical Research and Research Training	93.859		1,323			32,575,929
Maternal, Infant and Early Childhood Home Visiting Grant	93.870		7,094,197		5,500,326	7,263,408
Pass-Through From University of Kansas Center for Research, Incorporated	93.870	FY2021-054		165,317		7,263,408
Primary Care Training and Enhancement	93.884		133,429			140,313
National Bioterrorism Hospital Preparedness Program	93.889		6,841,226		6,356,122	7,905,120
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898		3,199,019		1,249,692	3,199,019
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement	93.912		79,615			158,995
Pass-Through From Rural Communities Opioid Response Program	93.912	417-20-007		22,581		158,995
Pass-Through From Virginia Rural Health Association	93.912			840		158,995
Grants to States for Operation of State Offices of Rural Health	93.913		165,714			165,714
HIV Care Formula Grants	93.917		25,160,443		6,677,998	26,369,700
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918		324,496			1,233,495
Healthy Start Initiative	93.926		775,394		489,955	775,394
HIV Prevention Activities Health Department Based	93.940		7,964,225		2,588,233	7,964,225
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944		908,646		205,211	908,646
Assistance Programs for Chronic Disease Prevention and Control	93.945		309,583		37,790	309,583
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	93.946		204,742		29,003	220,655
Block Grants for Community Mental Health Services	93.958		16,562,820		14,313,374	31,004,217
Block Grants for Prevention and Treatment of Substance Abuse	93.959		41,962,600		38,314,793	67,902,872
PPHF Geriatric Education Centers	93.969		25,755			831,275
Pass-Through From University of New Mexico	93.969			4,343		831,275
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977		2,980,050		74,162	2,980,050
Mental Health Disaster Assistance and Emergency Mental Health	93.982		444,462		173,001	444,462
International Research and Research Training	93.989					
Pass-Through From The Aga Khan University	93.989			36,208		327,013
Preventive Health and Health Services Block Grant	93.991		2,125,681		563,165	2,125,681
Maternal and Child Health Services Block Grant to the States	93.994		11,442,194		2,596,422	11,442,194
Other Assistance	93.U01	HHSF223201810107C National Institute of Allergy and Infectious Diseases/GRADUATE PARTNERSHIPS PROGRAM Graduate Student Financial Support for Maryonne	83,551			955,379
Other Assistance	93.U02	Snow-Smith-75N93021P01214-205693 Other assist - CDC 200-2012-50846-0008/ 6201-09-	14,471			955,379
Other Assistance	93.U03	SA003/ NIMH- HHSN271201600668	857,357			955,379
Total Non-Stimulus			1,253,299,458	14,057,887	494,327,825	
Stimulus:						
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care	93.042	COVID-19	40,909		40,909	628,283
Ombudsman Services for Older Individuals	93.043	COVID-19	7,325		7,325	710,211
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.048	COVID-19	511,520		140,753	706,748
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.052	COVID-19	245,869		162,060	5,262,503
National Family Caregiver Support, Title III, Part E	93.268	COVID-19	32,942,072		350,181	130,329,208
Immunization Cooperative Agreements	93.323	COVID-19	236,113,460		28,277,913	238,946,986
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.354	COVID-19	1,341,600		12,496	6,496,906
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.461	COVID-19	1,346,438			1,346,438
HRSA COVID-19 Claims Reimbursement for the Uninsured Program and the COVID-19 Coverage Assistance Fund	93.498	COVID-19	43,152,992			43,152,992
Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution	93.556	COVID-19	281,233		281,233	6,413,946
MaryLee Allen Promoting Safe and Stable Families Program	93.558	COVID-19	14,579,855			174,594,156
Temporary Assistance for Needy Families	93.566	COVID-19	137,168		137,168	14,606,166
Refugee and Entrant Assistance State/Replacement Designee Administered Programs						

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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Low-Income Home Energy Assistance	93.568	COVID-19	72,527,249			160,670,596
Community Services Block Grant	93.569	COVID-19	5,418,803		5,398,482	17,322,193
Chafee Education and Training Vouchers Program (ETV)	93.599	COVID-19	256,979		256,979	578,161
Developmental Disabilities Basic Support and Advocacy Grants	93.630	COVID-19	32,831			1,612,083
Stephanie Tubbs Jones Child Welfare Services Program	93.645	COVID-19	936,290		657,957	7,106,762
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671	COVID-19	959,882		957,948	3,623,787
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	COVID-19	1,578,721		1,542,883	3,054,568
Mental and Behavioral Health Education and Training Grants	93.732	COVID-19	383,702			1,822,793
Elder Abuse Prevention Interventions Program	93.747	COVID-19	(844,711)			16,467
Elder Abuse Prevention Interventions Program	93.747	COVID-19	743,303		743,303	16,467
Children's Health Insurance Program	93.767	COVID-19	21,644,619			364,279,309
Maternal, Infant and Early Childhood Home Visiting Grant	93.870	COVID-19	3,894			7,263,408
National Bioterrorism Hospital Preparedness Program	93.889	COVID-19	1,063,894		1,063,894	7,905,120
HIV Care Formula Grants	93.917	COVID-19	227,969		200,510	26,369,700
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	93.946					
Pass-Through From Council of State and Territorial Epidemiologists	93.946	COVID-19; NU38OT000297-03-00		15,913		220,655
Block Grants for Community Mental Health Services	93.958	COVID-19	14,382,896		13,965,582	31,004,217
Block Grants for Prevention and Treatment of Substance Abuse	93.959	COVID-19	25,940,272		24,705,446	67,902,872
Total Stimulus:			475,957,034	15,913	78,903,022	
Total Excluding Clusters Identified Below:			1,729,256,492	14,073,800	573,230,847	
Aging Cluster:						
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044		17,149,659		15,845,179	17,149,659
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045		20,079,749		19,721,087	20,079,749
Nutrition Services Incentive Program	93.053		2,238,629		2,238,629	2,238,629
Total Aging Cluster			39,468,037	0	37,804,895	39,468,037
CCDF Cluster:						
Child Care and Development Block Grant	93.575		622,558,958		26,164,659	624,557,804
Pass-Through From Virginia Early Childhood Foundation	93.575	22_JMU_MDG_VDOE		1,996,396		624,557,804
Pass-Through From Virginia Early Childhood Foundation	93.575	ARP03636		2,450		624,557,804
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596		39,213,044		1,479,848	39,213,044
Total CCDF Cluster			661,772,002	1,998,846	27,644,507	663,770,848
Head Start Cluster:						
Head Start	93.600		149,108		17,860	149,108
Total Head Start Cluster			149,108	0	17,860	149,108
Medicaid Cluster:						
State Medicaid Fraud Control Units	93.775		9,646,670			9,646,670
State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	93.777		6,016,512			6,016,512
Medical Assistance Program	93.778		12,930,717,608		72,035,662	12,930,717,608
Total Medicaid Cluster			12,946,380,790	0	72,035,662	12,946,380,790
Student Financial Assistance Programs:						
Nurse Faculty Loan Program (NFLP)	93.264		338,138			338,138
Health Professions Student Loans, Including Primary Care Loans and Loans for Disadvantaged Students	93.342		650,551			650,551
Nursing Student Loans	93.364		1,726,024			1,726,024
Total Student Financial Assistance Programs			2,714,713	0	0	2,714,713
Research and Development:						
Non-Stimulus:						
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048					
Pass-Through From Georgia State University	93.048			68,774		706,748
Training in General, Pediatric, and Public Health Dentistry	93.059		221,438			221,438
Chronic Diseases: Research, Control, and Prevention	93.068					
Pass-Through From New York University	93.068			53,817		53,817
Environmental Public Health and Emergency Response	93.070					
Pass-Through From The Research Foundation of State University of New York	93.070			16,072		452,602
Lifespan Respite Care Program	93.072		26,293			141,555
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074		39,710			194,570
Family Smoking Prevention and Tobacco Control Act Regulatory Research	93.077		2,943,945		126,425	4,196,240
		E0002673/E0002676/E0002711/E0002768/E0002678/E0002672/E0002674/E0002681/E0002677/E0002675/E002755/E0002882/E0002874/E0002865/E0002864/E0002885/E0002885/E0002886/E0002996/E0002875/E000				
Family Smoking Prevention and Tobacco Control Act Regulatory Research	93.077	2932/E0002620/E0002640/E0002849	1,242,854		1,242,854	4,196,240
Pass-Through From Augusta University	93.077	37044-1		9,441		4,196,240
Blood Disorder Program: Prevention, Surveillance, and Research	93.080					
Pass-Through From Children's Hospital of Philadelphia	93.080			21,825		167,045
Pass-Through From Children's Hospital of Philadelphia	93.080	GRT-00000783/PO/20224727		27,277		167,045
Prevention of Disease, Disability, and Death by Infectious Diseases	93.084					
Pass-Through From Center for Disease Dynamics, Economics & Policy	93.084			271,928	7,451	449,007
Advancing System Improvements for Key Issues in Women's Health	93.088		107,085			107,125
Food and Drug Administration Research	93.103		798,953		30,939	3,273,365

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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Food and Drug Administration Research	93.103	E0002390/E0002415/E0002417/E0002360/E0002799	179,826		179,826	3,273,365
Maternal and Child Health Federal Consolidated Programs	93.110		785,613		6,835	14,817,438
Pass-Through From American College of Obstetrics and Gynecology	93.110	AIM		26,360		14,817,438
Pass-Through From Children's Hospital of Philadelphia	93.110	27007-3209610519 CHOP		20,623		14,817,438
Pass-Through From Ferre Institute Incorporated	93.110			6,920		14,817,438
Environmental Health	93.113		1,074,125		336,781	1,331,035
Pass-Through From New York University	93.113			35,651		1,331,035
Pass-Through From University of New Mexico	93.113	3RGN4		110,170		1,331,035
Pass-Through From University of North Carolina at Chapel Hill	93.113			70,955		1,331,035
Pass-Through From University of Utah	93.113			40,134		1,331,035
Oral Diseases and Disorders Research	93.121		4,072,323			4,507,174
Oral Diseases and Disorders Research	93.121	E0002608/E0002590/E0002811/E0002443/E0002872	255,633		255,633	4,507,174
Pass-Through From The Regents of the University of California	93.121			82,462		4,507,174
Pass-Through From University of Iowa	93.121	S01438 01		39,966		4,507,174
Pass-Through From University of California at San Francisco	93.121			56,790		4,507,174
Nurse Anesthetist Traineeship	93.124		83,438			83,438
Injury Prevention and Control Research and State and Community Based Programs	93.136		2,149,231			6,949,742
Injury Prevention and Control Research and State and Community Based Programs	93.136	E0002990/E0002762	71,862		71,862	6,949,742
Pass-Through From University of Alabama	93.136	A200193S001		54,205		6,949,742
NIEHS Superfund Hazardous Substances_Basic Research and Education	93.143					
Pass-Through From Johns Hopkins University	93.143			8,999		8,999
HIV-Related Training and Technical Assistance	93.145					
Pass-Through From University of Pittsburgh	93.145	CNVA00050178 (134540-5)/CNVA00050178 (136319-5)/AWD00002368-134508-5/CNVA00050178 (135293-1)		206,586		206,586
Coordinated Services and Access to Research for Women, Infants, Children, and Youth	93.153		229,485			246,519
Human Genome Research	93.172		189,999		22,321	240,951
Pass-Through From Broad Institute Incorporated	93.172			24,979		240,951
Pass-Through From Rutgers, The State University of New Jersey	93.172			25,973		240,951
Research Related to Deafness and Communication Disorders	93.173		2,177,449		37,940	2,233,473
Pass-Through From University of South Carolina	93.173			56,024		2,233,473
Graduate Psychology Education	93.191		315,087			541,076
Telehealth Programs	93.211		455,022		16,496	784,706
Research and Training in Complementary and Integrative Health	93.213		628,220		8,297	726,523
Pass-Through From Cincinnati Children's Hospital	93.213			17,814		726,523
Pass-Through From Edward Via College of Osteopathic Medicine	93.213			40,369		726,523
Pass-Through From University of Arizona	93.213			40,120		726,523
Research on Healthcare Costs, Quality and Outcomes	93.226		1,351,490			1,891,223
Research on Healthcare Costs, Quality and Outcomes	93.226	E0002814/E0002813/E0002812/E0002752/E0002806/E0002786/E0002575/E0002651	507,351		507,351	1,891,223
Pass-Through From University of Iowa	93.226	S00902-01		4,602		1,891,223
Pass-Through From Tufts University	93.226	HH5422/1R01HS025422		11,428		1,891,223
Pass-Through From University of Iowa	93.226	S02758-01		16,352		1,891,223
National Center on Sleep Disorders Research	93.233		36,506			55,527
Pass-Through From Ohio State University	93.233			708		55,527
Pass-Through From University of Washington	93.233			18,313		55,527
Mental Health Research Grants	93.242		12,542,075		3,203,169	14,744,573
Mental Health Research Grants	93.242	E0002506/E0002567/E0002837/E0002572/E0002583/E0002683/E0002769/E0002854/E0002962/E0002827/E0002878/E0003018	427,111		427,111	14,744,573
Pass-Through From Case Western Reserve University	93.242			15,310		14,744,573
Pass-Through From Columbia University	93.242			57,865		14,744,573
Pass-Through From George Washington University	93.242			322,492		14,744,573
Pass-Through From Johns Hopkins University	93.242			36,150		14,744,573
Pass-Through From Johns Hopkins University	93.242	PO0002136		40,544		14,744,573
Pass-Through From Karolinska Institutet	93.242	KAROLINSKA INSTITUTE		41,537		14,744,573
Pass-Through From Michigan State University	93.242	RC107173C		7,472		14,744,573
Pass-Through From NuRelm Incorporated	93.242			63,511		14,744,573
Pass-Through From Regents of the University of California Davis	93.242			18,460		14,744,573
Pass-Through From Research Triangle Institute	93.242	1312021804366531L		87,290		14,744,573
Pass-Through From Rhode Island Hospital	93.242			29,542		14,744,573
Pass-Through From RTI International	93.242			856		14,744,573
Pass-Through From Texas A&M University	93.242	M2000751/M2102190		77,837		14,744,573
Pass-Through From The Regents of the University of California	93.242			78,048		14,744,573
Pass-Through From University of California Los Angeles	93.242			471,069		14,744,573
Pass-Through From University of California Los Angeles	93.242	2000 G ZC061		41,476		14,744,573
Pass-Through From University of Iowa	93.242			3,141		14,744,573
Pass-Through From University of North Carolina at Chapel Hill	93.242	UNIV OF NC CHAPEL HILL 5120492		11,909		14,744,573
Pass-Through From University of Pittsburgh	93.242			17,009		14,744,573
Pass-Through From University of Texas Health Science Center of San Antonio	93.242			88,520		14,744,573
Pass-Through From University of Texas Southwestern Medical Center at Dallas	93.242			245,546		14,744,573
Pass-Through From Vanderbilt University Medical Center	93.242			19,803		14,744,573
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243		149,262			2,595,391
Pass-Through From Hampton Newport News Community Services Board	93.243	1H79TI081539-01/1H79TI084290-01		148,191		2,595,391
Geriatric Academic Career Awards Department of Health and Human Services	93.250		71,646			71,646

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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Poison Center Support and Enhancement Grant	93.253		346,414			346,414
Occupational Safety and Health Program	93.262		828,739			1,204,058
Pass-Through From American Bureau of Shipping	93.262			3,397		1,204,058
Pass-Through From Center for Construction Research and Training	93.262			178,230		1,204,058
Pass-Through From Florida State University	93.262			33,791		1,204,058
Pass-Through From Mary Imogene Bassett Hospital	93.262			38,034		1,204,058
Pass-Through From Oregon State University	93.262			7,519		1,204,058
Pass-Through From University of California at San Francisco	93.262			108,848		1,204,058
Pass-Through From University of North Carolina at Chapel Hill	93.262			5,500		1,204,058
Alcohol Research Programs	93.273		7,189,329		69,430	8,582,229
		E0002341/E0002758/E0002903/E0002458/E0002470/E				
Alcohol Research Programs	93.273	0002414/E0002830/E0002907/E0002588	954,248		954,248	8,582,229
Pass-Through From Rutgers The State University	93.273	2120		42,965		8,582,229
Pass-Through From Texas A&M University	93.273	M2001394		19,867		8,582,229
Pass-Through From The Research Foundation of State University of New York	93.273	1001009189-89135		215,027		8,582,229
Pass-Through From University of Pittsburgh	93.273			26,811		8,582,229
Pass-Through From University of Washington	93.273			7,539		8,582,229
Pass-Through From Washington State University	93.273	WSU 138325 SPC002588		22,100		8,582,229
Pass-Through From Yale University	93.273			104,343		8,582,229
Drug Abuse and Addiction Research Programs	93.279		20,743,365		3,438,286	23,617,293
		E0002746/E0002721/E0002727/E0002951/E0002880/E				
Drug Abuse and Addiction Research Programs	93.279	0002829/E0002976/E0002894/E0002927/E0002934/E0	1,551,091		1,551,091	23,617,293
		002615/E0002826/E0002537/E0002820/E0002354				
Pass-Through From Avera Health	93.279			38,741		23,617,293
Pass-Through From Beam Diagnostics Incorporated	93.279	419049-19858		7,164	700	23,617,293
Pass-Through From Beth Israel	93.279			71,985		23,617,293
Pass-Through From Brightline Interactive	93.279			9,333		23,617,293
Pass-Through From Case Western Reserve University	93.279	RESS14705 AMEND 2		152,412		23,617,293
Pass-Through From East Tennessee State University	93.279			189,850		23,617,293
Pass-Through From Miriam Hospital	93.279	710-7147067-1/710-7147113		60,790		23,617,293
Pass-Through From Oregon Social Learning Center	93.279			18,378		23,617,293
Pass-Through From Saint Louis University	93.279	20823-43591		6,132		23,617,293
Pass-Through From St. Joseph's Hospital	93.279	32661VCU		117,607		23,617,293
Pass-Through From Syracuse University	93.279	32568-06057-S01		21,712		23,617,293
Pass-Through From University of California San Diego	93.279	703931/703930		16,276		23,617,293
Pass-Through From University of Connecticut	93.279	119437		122,038		23,617,293
Pass-Through From University of North Carolina at Chapel Hill	93.279	5112085		89,319		23,617,293
Pass-Through From University of Pennsylvania	93.279			45,763		23,617,293
Pass-Through From University of Pittsburgh	93.279			160,719		23,617,293
Pass-Through From University of Texas Medical Branch	93.279					
Galveston	93.279	218489002/21-85260-01		47,365		23,617,293
Pass-Through From Wake Forest University Health Sciences	93.279			147,253		23,617,293
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286		6,372,365		480,088	6,599,812
Pass-Through From Johns Hopkins University	93.286			92,541		6,599,812
Pass-Through From The Trustees of Columbia University in the City of New York	93.286			76,003		6,599,812
Pass-Through From Vanderbilt University Medical Center	93.286			23,978		6,599,812
Surplus Property Utilization	93.291		3,887			3,887
Minority Health and Health Disparities Research	93.307		2,557,166		542,853	2,668,663
Pass-Through From Johns Hopkins University	93.307	2004154316		(1,922)		2,668,663
Pass-Through From Northern Arizona University	93.307	1004462-01		24,599		2,668,663
Pass-Through From President and Fellows of Harvard College	93.307			55,546		2,668,663
Pass-Through From University of North Carolina at Chapel Hill	93.307			33,306		2,668,663
Pass-Through From University of North Carolina at Chapel Hill	93.307	5106999		(32)		2,668,663
Trans-NIH Research Support	93.310		921,587			2,864,743
Pass-Through From Duke Clinical Research Institute	93.310			2,719		2,864,743
Pass-Through From Mount Sinai School of Medicine	93.310			1,755,184		2,864,743
Pass-Through From Pennsylvania State University	93.310			72,811		2,864,743
Pass-Through From University at Buffalo	93.310	418880-19858		22,019	1,257	2,864,743
Pass-Through From University of Chicago	93.310			67,521		2,864,743
Pass-Through From University of Pittsburgh	93.310			22,902		2,864,743
Rare Disorders: Research, Surveillance, Health Promotion, and Education	93.315		182,418			229,017
Rare Disorders: Research, Surveillance, Health Promotion, and Education	93.315	E0002723/E0003017	46,599		46,599	229,017
Outreach Programs to Reduce the Prevalence of Obesity in High Risk Rural Areas	93.319		23,310			578,707
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323		1,302,045			238,946,986
Strengthening Public Health through Surveillance, Epidemiologic Research, Disease Detection and Prevention	93.326		1,056,757		230,073	1,056,757
National Center for Advancing Translational Sciences	93.350		8,907,637		386,178	9,957,275
National Center for Advancing Translational Sciences	93.350	418996-19858	135,286		135,286	9,957,275
National Center for Advancing Translational Sciences	93.350	418998-19858	7,591		7,591	9,957,275
National Center for Advancing Translational Sciences	93.350	418999-19858	27,974		27,974	9,957,275
National Center for Advancing Translational Sciences	93.350	419001-19858	39,070		39,070	9,957,275
National Center for Advancing Translational Sciences	93.350	419143-19858	43,245		43,245	9,957,275
National Center for Advancing Translational Sciences	93.350	419208-19858	169		169	9,957,275
National Center for Advancing Translational Sciences	93.350	419532-19858	26,102		26,102	9,957,275
National Center for Advancing Translational Sciences	93.350	453094-19858	1,800		1,800	9,957,275
National Center for Advancing Translational Sciences	93.350	E0002788/E0002969/E0002598	102,549		102,549	9,957,275
Pass-Through From CFD Research Corporation	93.350			39,586		9,957,275
Pass-Through From Duke Clinical Research Institute	93.350			10,610		9,957,275
Pass-Through From Oregon Health & Science University	93.350			9,007		9,957,275
Pass-Through From Phase Incorporated	93.350			31,695		9,957,275
Pass-Through From Regents of the University of Colorado	93.350			227,401		9,957,275
Pass-Through From University of Pittsburgh	93.350			19,378		9,957,275

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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From Vanderbilt University	93.350			115,361		9,957,275
Pass-Through From Vanderbilt University Medical Center	93.350	VUMC85946		159,166		9,957,275
Research Infrastructure Programs	93.351		463,174		10,649	463,174
21st Century Cures Act - Beau Biden Cancer Moonshot	93.353		445,093		167,821	736,388
Pass-Through From Dana-Farber Cancer Institute Incorporated	93.353			291,295		736,388
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354		906			6,496,906
Nursing Research	93.361		1,831,067		83,538	2,362,417
Pass-Through From Barron Associates Incorporated	93.361			15,559		2,362,417
Pass-Through From Case Western Reserve University	93.361			10,848		2,362,417
Pass-Through From Children's Hospital Medical Center	93.361			201,346		2,362,417
Pass-Through From Emory University	93.361			127,235		2,362,417
Pass-Through From Health Research Incorporated	93.361			29,678		2,362,417
Pass-Through From Mayo Clinic Rochester	93.361			2,149		2,362,417
Pass-Through From University of California at San Francisco	93.361			51,911		2,362,417
Pass-Through From University of Michigan	93.361	SUBK00014273		6,158		2,362,417
Pass-Through From University of North Carolina at Chapel Hill	93.361			21,552		2,362,417
Pass-Through From University of Tennessee	93.361			64,914		2,362,417
Sickle Cell Treatment Demonstration Program	93.365					
Pass-Through From Johns Hopkins University	93.365	JOHN HOPKINS-HRSA 2003633366		75,783		75,783
Cancer Cause and Prevention Research	93.393		7,941,907		670,800	10,236,602
		E0002856/E0002857/E0002484/E0002446/E0002565/E				
Cancer Cause and Prevention Research	93.393	0002568/E0002863/E0002839	714,251		714,251	10,236,602
Pass-Through From CairnSurgical Incorporated	93.393			29,236		10,236,602
Pass-Through From Eastern Virginia Medical School	93.393	S110141-1, S111381.2		8,916		10,236,602
Pass-Through From Emory University	93.393			19,951		10,236,602
Pass-Through From Fred Hutchinson Cancer Research Center	93.393			96,464		10,236,602
Pass-Through From George Washington University	93.393	418654-20005		145,618		10,236,602
Pass-Through From Georgetown University	93.393	424855_GR424471-VCU		28,855		10,236,602
Pass-Through From Health Research Incorporated Roswell Park						
Division	93.393			34,225		10,236,602
Pass-Through From Medical University of South Carolina	93.393			229,202		10,236,602
Pass-Through From Ohio State University	93.393			284,313		10,236,602
Pass-Through From Tufts Medical Center Incorporated	93.393			3,077		10,236,602
Pass-Through From University of Alabama at Birmingham	93.393			6,472		10,236,602
Pass-Through From University of Arizona	93.393			175,541		10,236,602
Pass-Through From University of Maryland	93.393			59,223		10,236,602
Pass-Through From University of Minnesota	93.393			329,979		10,236,602
Pass-Through From University of North Carolina at Chapel Hill	93.393	5106264		5,516		10,236,602
Pass-Through From University of Pittsburgh	93.393			11,067		10,236,602
Pass-Through From University of Washington	93.393	UWSC10917		2,584		10,236,602
Pass-Through From University of Washington	93.393			15,490		10,236,602
Pass-Through From Vanderbilt University Medical Center	93.393			56,661		10,236,602
Pass-Through From Wake Forest University	93.393	414-55811085032041-10000114410		28,054		10,236,602
Cancer Detection and Diagnosis Research	93.394		3,318,402		724,278	3,866,624
Pass-Through From Board of Regents of the University of Nebraska	93.394			5,572		3,866,624
Pass-Through From CairnSurgical Incorporated	93.394			17,544		3,866,624
Pass-Through From Regents of the University of California San Francisco	93.394			21,992		3,866,624
Pass-Through From St. Jude Children's Research Hospital Incorporated	93.394			219,542		3,866,624
Pass-Through From University of Arizona	93.394			8,724		3,866,624
Pass-Through From University of Washington	93.394			101,849		3,866,624
Pass-Through From University of Wisconsin Madison	93.394			70,012		3,866,624
Pass-Through From Washington University	93.394			102,987		3,866,624
Cancer Treatment Research	93.395		11,232,100		1,405,078	14,259,504
		E0002909/E0002910/E0002911/E0002247/E0002734/E				
Cancer Treatment Research	93.395	0002741	379,724		379,724	14,259,504
Pass-Through From Alliance for Clinical Trials in Oncology Foundation	93.395			21,786		14,259,504
Pass-Through From BrachyFoam Limited Liability Company	93.395			100,761		14,259,504
Pass-Through From Curators of the University of Missouri	93.395			247,625		14,259,504
Pass-Through From ECOG-ACRIN Cancer Research Group	93.395			111,001		14,259,504
Pass-Through From FirstString Research Incorporated	93.395			41,212		14,259,504
Pass-Through From Health Research Incorporated	93.395	55-0669-22		12		14,259,504
Pass-Through From Johns Hopkins University	93.395			129,195		14,259,504
Pass-Through From Leidos Biomedical Research Incorporated	93.395			686,684		14,259,504
Pass-Through From Michigan State University	93.395			13,302		14,259,504
Pass-Through From NRG Oncology Foundation Incorporated	93.395			24,049		14,259,504
Pass-Through From NRG Oncology Foundation Incorporated	93.395	NRG ONCOLOGY-GI004/NSABP-B-52/BEAR GY8		78,200		14,259,504
Pass-Through From Parabon NanoLabs Incorporated	93.395			82,218		14,259,504
Pass-Through From Public Health Institute	93.395			6,448		14,259,504
Pass-Through From Rutgers, The State University of New Jersey	93.395			6,607		14,259,504
Pass-Through From Temple University	93.395	256353-VCU		15,780		14,259,504
Pass-Through From University of Central Florida	93.395	69016060-01/22206099-01		447,335		14,259,504
Pass-Through From University of Florida	93.395	SUB00002574 UNIV OF FLORIDA		65,982		14,259,504
Pass-Through From University of Tennessee	93.395			12,921		14,259,504
Pass-Through From University of Texas	93.395	3001325283		99,582		14,259,504
Pass-Through From Wake Forest University	93.395			37,881		14,259,504
Pass-Through From Wake Forest University Health Sciences	93.395			419,099		14,259,504
Cancer Biology Research	93.396		7,823,701		1,080,961	8,506,013
		E0002508/E0002712/E0002789/E0002925/E0002991/E				
Cancer Biology Research	93.396	0002924/E0002923/E0002440/E0002604	201,200		201,200	8,506,013
Pass-Through From Acomhal Research Incorporated	93.396			34,161		8,506,013
Pass-Through From Children's Hospital of Philadelphia	93.396			51,866		8,506,013
Pass-Through From Northwestern University	93.396			117,586		8,506,013
Pass-Through From Pennsylvania State University	93.396			29,900		8,506,013

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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From University of North Carolina at Chapel Hill	93.396			247,599		8,506,013
Cancer Centers Support Grants	93.397		3,037,357			3,388,528
Pass-Through From Case Western Reserve University	93.397			237,257		3,388,528
Pass-Through From NRG Oncology Foundation Incorporated	93.397			10,307		3,388,528
Pass-Through From University of Florida	93.397	SUB00002720		89,179		3,388,528
		3210001349-21-011/3210001349-20-078/3210001349-				
Pass-Through From University of Kentucky	93.397	21-196		14,428		3,388,528
Cancer Research Manpower	93.398		2,142,757			2,143,661
Pass-Through From ECOG-ACRIN Cancer Research Group	93.398			904		2,143,661
Cancer Control	93.399		1,067,563			1,072,474
Cancer Control	93.399	E0002967	3,570		3,570	1,072,474
Pass-Through From NRG Oncology Foundation Incorporated	93.399	NRG GY018		1,341		1,072,474
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421					
Pass-Through From American Cancer Society	93.421	ACS CONTRACT #75817		7,500		449,214
Pass-Through From Association of University Centers on Disabilities	93.421	49-21-8814/39-8814-22		39,690		449,214
Pass-Through From Council of State and Territorial Epidemiologists	93.421			104,366		449,214
Pass-Through From The National Association of Chronic Disease Direct	93.421			118,677		449,214
ACL National Institute on Disability, Independent Living, and Rehabilitation Research	93.433		2,082,755			3,481,596
		E0002670/E0002732/E0002690/E0002680/E0002694/E0002759/E0002691/E0002896/E0002943/E0002895/E0002898/E0002897/E0002944/E0002900/E0002708/E0002747/E0002748	1,127,696		1,127,696	3,481,596
ACL National Institute on Disability, Independent Living, and Rehabilitation Research	93.433					
Pass-Through From American Institutes for Research in the Behavioral Sciences	93.433			26,374		3,481,596
Pass-Through From Craig Hospital	93.433	2694-VCUBY1		9,993		3,481,596
Pass-Through From Indiana University	93.433	INDIANA UNIVERSITY 8700		5,327		3,481,596
Pass-Through From Ohio State University	93.433	GR125031		46,961		3,481,596
Pass-Through From Shirley Ryan AbilityLab	93.433			31,623		3,481,596
Pass-Through From University of Montana	93.433			51,869		3,481,596
Pass-Through From University of Wisconsin-Madison	93.433	1437		7,840		3,481,596
Innovative State and Local Public Health Strategies to prevent and Manage Diabetes and Heart Disease and Stroke-	93.435		12,708			2,534,296
Alzheimer's Disease Program Initiative (ADPI)	93.470		87,605			88,433
Alzheimer's Disease Program Initiative (ADPI)	93.470	E0002982	828		828	88,433
Community Health Workers for Public Health Response and Resilient	93.495					
Pass-Through From Institute for Public Health Innovation	93.495			54,102		90,302
Family to Family Health Information Centers	93.504		53,577			53,577
Developmental Disabilities Projects of National Significance	93.631		164,658			390,522
		E0002997/E0002761/E0002777/E0002804/E0002981/E0003004/E00022935	119,900		119,900	390,522
Developmental Disabilities Projects of National Significance	93.631					
University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632		572,264			572,264
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671		81,742			3,623,787
Mental and Behavioral Health Education and Training Grants	93.732		869,392			1,822,793
Alzheimer's Disease Initiative: Specialized Supportive Services Project (ADI-SSS) thru Prevention and Public Health Funds (PPHF)	93.763		66,503			66,503
Opioid STR	93.788		251,932			28,987,809
Opioid STR	93.788	E0002796/E0002956	45,377		45,377	28,987,809
Pass-Through From Qlarion Incorporated	93.788			25,466		28,987,809
Section 223 Demonstration Programs to Improve Community Mental Health Services	93.829					
Pass-Through From Mount Rogers Community Services Board	93.829			162,375		162,375
Cardiovascular Diseases Research	93.837		30,639,216		2,438,964	34,032,152
		E0002692/E0002884/E0002881/E0002785/E0002919/E0002266	516,716		516,716	34,032,152
Cardiovascular Diseases Research	93.837					
Pass-Through From Board of Regents of the University of Michigan	93.837			23,153		34,032,152
Pass-Through From Children's Hospital of Philadelphia	93.837			98,849		34,032,152
Pass-Through From Fred Hutchinson Cancer Research Center	93.837			26,230		34,032,152
Pass-Through From George Washington University	93.837			35,687		34,032,152
Pass-Through From Harvard Pilgrim Health Care Incorporated	93.837			130,831		34,032,152
Pass-Through From Icahn School of Medicine at Mount Sinai	93.837			30,270		34,032,152
Pass-Through From Inova Healthcare	93.837			2,831		34,032,152
Pass-Through From Joslin Diabetes Center Incorporated	93.837			8,786		34,032,152
Pass-Through From La Jolla Institute for Immunology	93.837			716,393		34,032,152
Pass-Through From Massachusetts General Hospital	93.837			45,127		34,032,152
Pass-Through From Massachusetts General Hospital	93.837	REPRIEVE A5332		20,013		34,032,152
Pass-Through From McGuire Research Institute	93.837	MCGUIRE RESEARCH INSTITUTE		388		34,032,152
Pass-Through From MedStar Health Research Institute	93.837			14,103		34,032,152
Pass-Through From National Marrow Donor Program	93.837			5,546		34,032,152
Pass-Through From NovoMedix Limited Liability Company	93.837	NOVOMEDIX		89,633		34,032,152
Pass-Through From Ohio State University	93.837			29,207		34,032,152
Pass-Through From Ohio State University	93.837	60072816/GR118637		215,023		34,032,152
Pass-Through From RTI International	93.837			8,188		34,032,152
Pass-Through From Rutgers, The State University of New Jersey	93.837			12,566		34,032,152
Pass-Through From Selsym Biotech Incorporated	93.837			260		34,032,152
Pass-Through From Texas A&M University	93.837			31,642		34,032,152
Pass-Through From The Research Foundation of State University of New York	93.837	100-1091654-90560		11,579		34,032,152
Pass-Through From The Trustees of Columbia University in the City of New York	93.837			51,577		34,032,152
Pass-Through From Trustees of Boston University	93.837			283,833		34,032,152

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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From University of California at San Francisco	93.837			149,758		34,032,152
Pass-Through From University of California at San Francisco	93.837	123715C		12,151		34,032,152
Pass-Through From University of Connecticut	93.837			242,976		34,032,152
Pass-Through From University of Florida	93.837			22,096		34,032,152
Pass-Through From University of Michigan	93.837	SUBK00012878		4,309		34,032,152
Pass-Through From University of Washington	93.837			21,790		34,032,152
Pass-Through From Vanderbilt University Medical Center	93.837			34,160		34,032,152
Pass-Through From Wake Forest University	93.837			175,608		34,032,152
Pass-Through From Wake Forest University Health Sciences	93.837			96,071		34,032,152
Pass-Through From Washington University	93.837	WU-2-0121		33,081		34,032,152
Lung Diseases Research	93.838		6,511,018		349,136	9,336,870
Lung Diseases Research	93.838	E0002823	31,425		31,425	9,336,870
Pass-Through From Ann & Robert H. Lurie Children's Hospital of Chicago	93.838			87,646		9,336,870
Pass-Through From Board of Regents of the University of Michigan	93.838			841		9,336,870
Pass-Through From Cornell University	93.838			1,782,068		9,336,870
Pass-Through From Duke University	93.838			4,039		9,336,870
Pass-Through From Icahn School of Medicine at Mount Sinai	93.838			54,108		9,336,870
Pass-Through From New York University	93.838	OT2HL161847-01 SUBAWARD 32B		8,042		9,336,870
Pass-Through From Regents of the University of Colorado	93.838			323,802		9,336,870
Pass-Through From The Trustees of Columbia University in the City of New York	93.838			40,008		9,336,870
Pass-Through From Trustees of Indiana University	93.838			92,151		9,336,870
Pass-Through From University of Maryland	93.838			12,599		9,336,870
Pass-Through From University of Maryland, Baltimore	93.838			46,482		9,336,870
Pass-Through From University of North Carolina at Chapel Hill	93.838			25,807		9,336,870
Pass-Through From University of Pennsylvania	93.838			158,078		9,336,870
Pass-Through From University of Pittsburgh	93.838			67,126		9,336,870
Pass-Through From University of Rhode Island	93.838			16,503		9,336,870
Pass-Through From Wake Forest University	93.838			731		9,336,870
Pass-Through From Wake Forest University	93.838	299-101300-Z11461/PETAL WAKE FOREST/WFUHS		66,919		9,336,870
Pass-Through From Wake Forest University Health Sciences	93.838	Z17448 CLOVERS/ASTER PROTOCOL		7,477		9,336,870
Blood Diseases and Resources Research	93.839		5,493,252		1,579,158	7,496,081
Blood Diseases and Resources Research	93.839	E0002689	74,817		74,817	7,496,081
Pass-Through From Augusta University	93.839			10,504		7,496,081
Pass-Through From Blood Center of Wisconsin	93.839	1001341_VCU/1001366-6_VCU/1001414_VCU		252,149		7,496,081
Pass-Through From Coriell Institute for Medical Research	93.839	A22-0003-S002		7,271		7,496,081
Pass-Through From Johns Hopkins University	93.839			1,518		7,496,081
Pass-Through From Ohio State University	93.839	60061715		7,231		7,496,081
Pass-Through From Regents of the University of Colorado	93.839			280,560		7,496,081
Pass-Through From Regents of the University of Minnesota	93.839	N007455202		(1,291)		7,496,081
Pass-Through From Scripps Research Institute	93.839			56,720		7,496,081
Pass-Through From The Trustees of Columbia University in the City of New York	93.839			404,875		7,496,081
Pass-Through From University of Colorado	93.839			378,948		7,496,081
Pass-Through From University of Pittsburgh	93.839	AWD00000392-134345-10		39,013		7,496,081
Pass-Through From Versiti Wisconsin, Incorporated	93.839	1001366-3_VCU		478,707		7,496,081
Pass-Through From Washington University	93.839			11,807		7,496,081
Translation and Implementation Science Research for Heart, Lung, Blood Diseases, and Sleep Disorders	93.840					
Pass-Through From University of Illinois	93.840	18242		21,493		156,594
Pass-Through From Vanderbilt University Medical Center	93.840			84,626		156,594
Pass-Through From Vanderbilt University Medical Center	93.840	VUMC97235		50,475		156,594
Arthritis, Musculoskeletal and Skin Diseases Research	93.846		4,899,966		87,614	5,976,568
Arthritis, Musculoskeletal and Skin Diseases Research	93.846	E0002372	178,729		178,729	5,976,568
Pass-Through From Johns Hopkins University	93.846			98,330		5,976,568
Pass-Through From Northwestern University	93.846	60058648 VCU		14,363		5,976,568
Pass-Through From Trustees of Boston University	93.846			114,271		5,976,568
Pass-Through From University of Colorado	93.846			262,392		5,976,568
Pass-Through From University of North Carolina at Chapel Hill	93.846			78,523		5,976,568
Pass-Through From University of Pittsburgh	93.846			13,132		5,976,568
Pass-Through From University of Rochester	93.846	(P50 PROJECT 2)/417642-G		267,897		5,976,568
Pass-Through From University of Texas Health at Houston	93.846	SA0001656		45,554		5,976,568
Pass-Through From Washington University	93.846			3,411		5,976,568
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		21,610,069		3,171,577	26,010,398
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	E0001813/E0002290/E0002122/E0002121	481,875		481,875	26,010,398
Pass-Through From Augusta University	93.847			24,314		26,010,398
Pass-Through From Baylor College of Medicine	93.847			870,284		26,010,398
Pass-Through From Beth Israel Deaconess Medical Center Incorporated	93.847			27,765		26,010,398
Pass-Through From Cedars-Sinai Medical Center	93.847			16,947		26,010,398
Pass-Through From Children's Hospital of Philadelphia	93.847			14,043		26,010,398
Pass-Through From Drexel University	93.847			36,174		26,010,398
Pass-Through From Duke University	93.847			80,081		26,010,398
Pass-Through From Emocha Mobile Health Incorporated	93.847			106,915		26,010,398
Pass-Through From Indiana University	93.847	8898-VCU/8431-VCU PO 0468449		122,202		26,010,398
Pass-Through From Joslin Diabetes Center Incorporated	93.847			3,965		26,010,398
Pass-Through From Ohio State University	93.847	60062553		20,613		26,010,398
Pass-Through From Regents of the University of Colorado	93.847			79,242		26,010,398
Pass-Through From Research Institute at Nationwide Children's Hospital	93.847			15,823		26,010,398
Pass-Through From The Children's Hospital Corporation	93.847			174,680		26,010,398
Pass-Through From The Medical University of South Carolina	93.847			34,960		26,010,398
Pass-Through From University of Alabama at Birmingham	93.847			24,779		26,010,398
Pass-Through From University of Cincinnati	93.847			41,067		26,010,398
Pass-Through From University of Connecticut	93.847	378741		37,705		26,010,398
Pass-Through From University of Iowa	93.847			33,762		26,010,398
Pass-Through From University of Maryland, Baltimore	93.847			54,666		26,010,398
Pass-Through From University of North Carolina at Chapel Hill	93.847			54,977		26,010,398

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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From University of North Carolina at Chapel Hill	93.847	5117456/5120535		18,544		26,010,398
Pass-Through From University of Pennsylvania	93.847			106,703		26,010,398
Pass-Through From University of Rochester	93.847			163,114		26,010,398
Pass-Through From University of South Florida	93.847			916,821		26,010,398
Pass-Through From University of South Florida	93.847	06-T48		1,209		26,010,398
Pass-Through From University of Tennessee Health Science Center	93.847			337,077		26,010,398
Pass-Through From University of Texas Southwestern Medical Center at Dallas	93.847	161116-REGISTRY		9,340		26,010,398
Pass-Through From University of Washington	93.847			103,440		26,010,398
Pass-Through From Vanderbilt University	93.847	VUMC96194/VUMC96459		45,367		26,010,398
Pass-Through From Wake Forest University	93.847	292-101750-119551		23,828		26,010,398
Pass-Through From Wake Forest University School of Medicine	93.847			787		26,010,398
Pass-Through From Washington University	93.847			10,998		26,010,398
Pass-Through From Yale University	93.847			230,343		26,010,398
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		25,009,542		2,042,866	28,434,739
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	E0002413/E0002426/E0002546/E0002713/E0002716/E				
Pass-Through From BioCircuit Technologies	93.853	0002720/E0002824/E0002772	992,352		992,352	28,434,739
Pass-Through From Brown University	93.853	BIOCIRCUIT		200,660		28,434,739
Pass-Through From Cedars-Sinai Medical Center	93.853			17,122		28,434,739
Pass-Through From Children's Research Institute	93.853			172		28,434,739
Pass-Through From Cornell University	93.853			100,766		28,434,739
Pass-Through From Duke University	93.853			5,837		28,434,739
Pass-Through From Emory University	93.853	DUKE UNIVERSITY A032632		19,984		28,434,739
Pass-Through From Georgetown University	93.853	1R01NS102306-01		62,055		28,434,739
Pass-Through From Georgia State University	93.853			101,026		28,434,739
Pass-Through From Health Quality Innovators	93.853			139,911		28,434,739
Pass-Through From Johns Hopkins University	93.853	1P1CM5331587-01-00		(9,543)		28,434,739
Pass-Through From Massachusetts General Hospital	93.853			126,331		28,434,739
Pass-Through From Massachusetts General Hospital	93.853			10,234		28,434,739
Pass-Through From Mayo Clinic	93.853	ARMT REF #232979		54,512		28,434,739
Pass-Through From Mayo Clinic Jacksonville	93.853			76,560		28,434,739
Pass-Through From MedStar Health Research Institute	93.853			15,545		28,434,739
Pass-Through From Novoron Bioscience Incorporated	93.853			78,011		28,434,739
Pass-Through From Ohio State University	93.853			96,090		28,434,739
Pass-Through From Ohio State University	93.853	GR125697 SPC-1000005854		31,865		28,434,739
Pass-Through From Rivanna Medical Limited Liability Company	93.853			10,668		28,434,739
Pass-Through From Salk Institute for Biological Studies	93.853			360,341		28,434,739
Pass-Through From Southern Research	93.853			83,615		28,434,739
Pass-Through From University of Alabama at Birmingham	93.853			31,178		28,434,739
Pass-Through From University of Cincinnati	93.853			219,071		28,434,739
Pass-Through From University of Iowa	93.853			11,048		28,434,739
Pass-Through From University of Miami	93.853			11,542		28,434,739
Pass-Through From University of Pittsburgh	93.853			160,235		28,434,739
Pass-Through From University of Rochester	93.853	417344/URFAO:GR510792		20,799		28,434,739
Pass-Through From University of Southern California	93.853			18,567		28,434,739
Pass-Through From University of Texas at San Antonio	93.853	1000003959		5,878		28,434,739
Pass-Through From Washington University	93.853			47,259		28,434,739
Pass-Through From Yale University	93.853			15,095		28,434,739
Pass-Through From Yeshiva University	93.853	310309		310,411		28,434,739
Allergy and Infectious Diseases Research	93.855		37,055,183		2,689,701	41,700,216
Allergy and Infectious Diseases Research	93.855	E0002288/E0003008	174,040		174,040	41,700,216
Pass-Through From Albert Einstein College of Medicine	93.855					
BronxCreed	93.855	RFA-A1-20-023/YESHIVA UNIVERSITY		54,601		41,700,216
Pass-Through From Arizona State University	93.855			41,365		41,700,216
Pass-Through From Benaroya Research Institute	93.855	FY21ITN457/FY21ITN466/FY22ITN349		145,120		41,700,216
Pass-Through From Benaroya Research Institute at Virginia Mason	93.855			20,537		41,700,216
Pass-Through From Boston University	93.855			187,848		41,700,216
Pass-Through From Children's Research Institute	93.855			52,157		41,700,216
Pass-Through From Cincinnati Children's Hospital Medical Center	93.855			225,587		41,700,216
Pass-Through From Cornell University	93.855	RAI148844A		183,140		41,700,216
Pass-Through From Emory University	93.855	A313515		11		41,700,216
Pass-Through From Florida Atlantic University	93.855			5,928		41,700,216
Pass-Through From Fred Hutchinson Cancer Research Center	93.855			462,554		41,700,216
Pass-Through From George Washington University	93.855			77,004		41,700,216
Pass-Through From Georgia State University	93.855			124,855		41,700,216
Pass-Through From Hackensack Meridian Health Incorporated	93.855			148,891		41,700,216
Pass-Through From Immpoort Therapeutics Incorporated	93.855			14,233		41,700,216
Pass-Through From Indoor Biotechnologies Incorporated	93.855			58,175		41,700,216
Pass-Through From Integrated Biotherapeutics, Incorporated	93.855			198,291		41,700,216
Pass-Through From Johns Hopkins University	93.855			103,649		41,700,216
Pass-Through From Johns Hopkins University	93.855	2005137176		33,892		41,700,216
Pass-Through From LSU Health Sciences Center	93.855			31,935		41,700,216
Pass-Through From New York University School of Medicine	93.855			79,683		41,700,216
Pass-Through From Ohio State University	93.855			9,746		41,700,216
Pass-Through From Sanaria Incorporated	93.855			15,860		41,700,216
Pass-Through From The Henry M. Jackson Foundation	93.855			105,656		41,700,216
Pass-Through From The Research Foundation of State University of New York	93.855			118		41,700,216
Pass-Through From Tufts University	93.855			102,901		41,700,216
Pass-Through From University of California at San Francisco	93.855	SUBAWARD NO: 123215C		212,044		41,700,216
Pass-Through From University of California San Diego	93.855			16,792		41,700,216
Pass-Through From University of Chicago	93.855			159,858		41,700,216
Pass-Through From University of Louisiana at Lafayette	93.855			15,249		41,700,216
Pass-Through From University of Maryland	93.855			220,307		41,700,216
Pass-Through From University of Maryland, Baltimore	93.855			362,617		41,700,216
Pass-Through From University of Minnesota	93.855	N007639102		176,959		41,700,216

COMMONWEALTH OF VIRGINIA
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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From University of North Carolina at Chapel Hill	93.855			57,387		41,700,216
Pass-Through From University of Pittsburgh	93.855	AWD00002826 (135002-02)		23,268		41,700,216
Pass-Through From University of Texas Health Science Center at Houston	93.855			86,379		41,700,216
Pass-Through From University of Utah	93.855			19,680		41,700,216
Pass-Through From University of Washington	93.855			202,897		41,700,216
Pass-Through From University of Wisconsin	93.855			31,173		41,700,216
Pass-Through From Vanderbilt University	93.855			199,956		41,700,216
Biomedical Research and Research Training	93.859		30,886,270		1,140,054	32,575,929
Biomedical Research and Research Training	93.859	1R15GM126527-01A1	10,284		10,284	32,575,929
Biomedical Research and Research Training	93.859	E0002596/E0002709/E0002724/E0002563/E0002581	251,099		251,099	32,575,929
Pass-Through From Board of Regents of the University of Michigan	93.859			256,033		32,575,929
Pass-Through From Clemson University	93.859			646		32,575,929
Pass-Through From Lehigh University	93.859			106,315		32,575,929
Pass-Through From Leland Stanford Junior University	93.859			44,388		32,575,929
Pass-Through From Michigan Technological University	93.859			12,385		32,575,929
Pass-Through From North Carolina State University	93.859	2018-0212-01 NCSU		71,690		32,575,929
Pass-Through From Perfusion Medical	93.859	RG143995A		78,699		32,575,929
Pass-Through From Tufts University	93.859			52,813		32,575,929
Pass-Through From University of Alabama	93.859			18,346		32,575,929
Pass-Through From University of Connecticut Health Center	93.859			33,079		32,575,929
Pass-Through From University of Delaware	93.859			44,572		32,575,929
Pass-Through From University of Florida	93.859	SUB00002252/SUB00001974		166,425		32,575,929
Pass-Through From University of Sciences in Philadelphia	93.859			12,297		32,575,929
Pass-Through From University of South Florida	93.859	1210-1105-00-A/1210-1100-00-B		43,750		32,575,929
Pass-Through From University of Texas at El Paso	93.859			36,237		32,575,929
Pass-Through From University of Utah	93.859			431,911		32,575,929
Pass-Through From University of Washington	93.859	UWSC10789		17,367		32,575,929
Child Health and Human Development Extramural Research	93.865		13,202,078		1,623,974	15,480,364
Child Health and Human Development Extramural Research	93.865	E0002213/E0002399/E0002398/E0002364/E0002407/E0002424/E0002989/E0002609/E0002926/E0002828	239,065		239,065	15,480,364
Pass-Through From Albert Einstein College of Medicine	93.865					
BronxCreed	93.865	AECM 311446 PO868891		37,999		15,480,364
Pass-Through From Barron Associates Incorporated	93.865			149,336		15,480,364
Pass-Through From Butler Hospital	93.865	5001041VCU-BATTLE		2,237		15,480,364
Pass-Through From Children's Hospital of Philadelphia	93.865			172,687		15,480,364
Pass-Through From Duke University	93.865	DUKE UNIVERSITY A031469		10,928		15,480,364
Pass-Through From FHI 360	93.865	PO19001908		146,328		15,480,364
Pass-Through From Florida International University	93.865			761		15,480,364
Pass-Through From Johns Hopkins University	93.865			9,871		15,480,364
Pass-Through From Kaiser Foundation Research Institute	93.865	RHD092406B/PA-18-484		78,848		15,480,364
Pass-Through From National Bureau of Economic Research	93.865			32,726		15,480,364
Pass-Through From Northwestern University	93.865	60047828 VCU		85,202		15,480,364
Pass-Through From Pennsylvania State University	93.865	VCUHD083323/VCUHD089922		8		15,480,364
Pass-Through From Seattle Children's Hospital	93.865			107,275		15,480,364
Pass-Through From Stevens Institute of Technology	93.865			13,884		15,480,364
Pass-Through From Temple University	93.865	264748-VCU		10,948		15,480,364
Pass-Through From The Regents of the University of California	93.865			53,462		15,480,364
Pass-Through From Trustees of Boston University	93.865			746,613		15,480,364
Pass-Through From University at Buffalo	93.865			11,471		15,480,364
Pass-Through From University of California Los Angeles	93.865	1644 G WA026		902		15,480,364
Pass-Through From University of Houston	93.865			58,553		15,480,364
Pass-Through From University of Maryland	93.865			5,030		15,480,364
Pass-Through From University of Pittsburgh	93.865	AWD00002588 (135108-20)		24,336		15,480,364
Pass-Through From University of Southern California	93.865			148,895		15,480,364
Pass-Through From University of Texas Health Science Center at Tyler	93.865			19,660		15,480,364
Pass-Through From University of Toronto	93.865	503689-SUBGRANT3		6,207		15,480,364
Pass-Through From University of Washington	93.865			14,950		15,480,364
Pass-Through From University of Wisconsin-Milwaukee	93.865	UWM 203405429		83,069		15,480,364
Pass-Through From Yale University	93.865			7,035		15,480,364
Aging Research	93.866		6,959,789		182,088	8,782,648
Aging Research	93.866	E0002915	48,765		48,765	8,782,648
Pass-Through From Ball State University	93.866			23,481		8,782,648
Pass-Through From Barron Associates Incorporated	93.866			63,278		8,782,648
Pass-Through From Baylor Scott and White Research Institute	93.866			7,944		8,782,648
Pass-Through From Columbia University	93.866			31,565		8,782,648
Pass-Through From Emory University	93.866	A066604		207,059		8,782,648
Pass-Through From Iowa State University	93.866			12,032		8,782,648
Pass-Through From Kent State University	93.866			74,442		8,782,648
Pass-Through From Northwestern University	93.866			14,399		8,782,648
Pass-Through From Pennsylvania State University	93.866			3,405		8,782,648
Pass-Through From Psychology Software Tools Incorporated	93.866			51,804		8,782,648
Pass-Through From Seattle Institute for Biomedical and Clinical Research	93.866	GJ118-VCU-02		(11,975)		8,782,648
Pass-Through From Syracuse University	93.866	29218-04806-S02		17,380		8,782,648
Pass-Through From University of Chicago	93.866	NIA P30 CHABLIS		22,333		8,782,648
Pass-Through From University of Vermont	93.866	RAG072459A		23,311		8,782,648
Pass-Through From Trustees of the University of Pennsylvania	93.866			21,531		8,782,648
Pass-Through From Tufts University	93.866			15,635		8,782,648
Pass-Through From University of California San Diego	93.866	KR 703680/64889135/68211593		137,426		8,782,648
Pass-Through From University of Chicago	93.866			139,292		8,782,648
Pass-Through From University of Cincinnati	93.866			56,394		8,782,648
Pass-Through From University of Florida	93.866			76,375		8,782,648
Pass-Through From University of Michigan	93.866			30,534		8,782,648
Pass-Through From University of Michigan	93.866	SUBK00013267		9,977		8,782,648
Pass-Through From University of Pennsylvania	93.866			111,454		8,782,648
Pass-Through From University of Rochester	93.866			155,931		8,782,648
Pass-Through From University of South Carolina	93.866	16-2928 PO#2000008394		6,745		8,782,648

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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From University of South Florida	93.866	1R03AG065828-01,6140-1043-00-B		5,797		8,782,648
Pass-Through From University of Southern California	93.866			93,262		8,782,648
Pass-Through From University of Texas at Austin	93.866			57,568		8,782,648
Pass-Through From University Of Washington	93.866			35,666		8,782,648
Pass-Through From University of Wisconsin	93.866			375		8,782,648
Pass-Through From Vanderbilt University	93.866			201,120		8,782,648
Pass-Through From Wake Forest University Health Sciences	93.866			78,554		8,782,648
Vision Research	93.867		5,646,049		553,772	5,911,338
Vision Research	93.867	E0002234	28,772		28,772	5,911,338
Pass-Through From Board of Regents of the University of Nebraska	93.867			11,087		5,911,338
Pass-Through From Northwestern University	93.867			225,430		5,911,338
Medical Library Assistance	93.879		91,342		12,785	113,965
Pass-Through From State of Maryland	93.879			3,332		113,965
Pass-Through From University of Maryland	93.879	1600679/3002066		19,291		113,965
Primary Care Training and Enhancement	93.884		6,884			140,313
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement	93.912					
Pass-Through From Strength in Peers Incorporated	93.912			55,959		158,995
HIV Care Formula Grants	93.917		981,288			26,369,700
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918		893,315			1,233,495
HIV Demonstration, Research, Public and Professional Education Projects	93.941		427,272			427,272
Block Grants for Community Mental Health Services	93.958					
Pass-Through From Mount Rogers Community Services Board	93.958			58,501		31,004,217
PPHF Geriatric Education Centers	93.969	E0002663/E0002892/E0002873/E0002883/E0002899/E0003009	625,484			831,275
PPHF Geriatric Education Centers	93.969		175,693		175,693	831,275
International Research and Research Training	93.989		278,754		53,483	327,013
Pass-Through From Administrators of the Tulane Educational Fund	93.989			12,051		327,013
Assisted Outpatient Treatment	93.997					
Pass-Through From University of Kentucky Research Foundation	93.997			29,028		29,028
Other Assistance	93.RD	75D30118C02910	3,657			4,505,676
Other Assistance	93.RD	75D30119C05528	83,541			4,505,676
Other Assistance	93.RD	75D30119C05529	245,357			4,505,676
Other Assistance	93.RD	75D30120C08385	147,581		37,112	4,505,676
Other Assistance	93.RD	75N90020P00752	5,538			4,505,676
Other Assistance	93.RD	75N94021D00010/75N94021F00001	25,294			4,505,676
Other Assistance	93.RD	75N95019C00055	26,247			4,505,676
Other Assistance	93.RD	AZ6ACVHD	1,527			4,505,676
Other Assistance	93.RD	GB11080.POW#170167	16,669			4,505,676
Other Assistance	93.RD	NIA_IPA_Qi_2021	112,165			4,505,676
Other Assistance	93.RD	Research Support for Food and Drug Administration's Youth Tobacco Education Campaigns-IP1267283-	20,863			4,505,676
Other Assistance	93.RD	Research Support for Food and Drug Administration's Youth Tobacco Education Campaigns-IP1272604-	45,376			4,505,676
Other Assistance	93.RD	Salem_Yan_CKD Surveillance Y2	21,251			4,505,676
Other Assistance	93.RD	Salem_Yan_CKD Surveillance Y3	38,253			4,505,676
Other Assistance	93.RD	SalemVA_Wei_CKD Surveillance	51,679			4,505,676
Pass-Through From Alliance for Clinical Trials in Oncology Foundation	93.RD	A021502		4,553		4,505,676
Pass-Through From American Society of Nephrology	93.RD	75D30119C05397 / AGREEMENT DATED 7/23/19/418838-19858		12,663	12,663	4,505,676
Pass-Through From American Society of Nephrology	93.RD	75D30119C05397 / AGREEMENT DATED 7/23/19/418838-19858		(229)		4,505,676
Pass-Through From American Society of Nephrology	93.RD	75D30120C08340 / AGREEMENT DATED 12/4/20/419361-19858		77,240	46,301	4,505,676
Pass-Through From Barron Associates Incorporated	93.RD	SBIR Phase I, "Federated Automated Survey Tool (FAST)"-1R43LM013986-01-205730/593-SC01		51,353		4,505,676
Pass-Through From Brigham & Women's Hospital Incorporated	93.RD	A011202		4,818		4,505,676
Pass-Through From Brigham & Women's Hospital Incorporated	93.RD	A031201		998		4,505,676
Pass-Through From Brigham & Women's Hospital Incorporated	93.RD	A061202		823		4,505,676
Pass-Through From Brigham & Women's Hospital Incorporated	93.RD	A071102		1,276		4,505,676
Pass-Through From Brigham & Women's Hospital Incorporated	93.RD	A071401		247		4,505,676
Pass-Through From Brigham & Women's Hospital Incorporated	93.RD	NRG A041202		4,416		4,505,676
Pass-Through From Brigham & Women's Hospital Incorporated	93.RD	VA009		2,663		4,505,676
Pass-Through From Carina Medical Limited Liability Company	93.RD	Patel_SBIR_NCI		1,741		4,505,676
Pass-Through From Cerus Corporation	93.RD	CLI 00125		5,779		4,505,676
Pass-Through From Children's Hospital of Philadelphia	93.RD	U10CA180886		245		4,505,676
Pass-Through From ECOG-ACRIN Cancer Research Group	93.RD	EA1151 TMIST		93,704		4,505,676
Pass-Through From ECOG-ACRIN Cancer Research Group	93.RD	EA5162		2,213		4,505,676
Pass-Through From ECOG-ACRIN Cancer Research Group	93.RD	EA8153		4,721		4,505,676
Pass-Through From ECOG-ACRIN Cancer Research Group	93.RD	EA9161		38,303		4,505,676
Pass-Through From ECOG-ACRIN Cancer Research Group	93.RD	ECOG-ACRIN Cancer Research Gro		30,795		4,505,676
Pass-Through From ECOG-ACRIN Cancer Research Group	93.RD	MASTER AGREEMENT		1,414		4,505,676
Pass-Through From ECOG-ACRIN Cancer Research Group	93.RD	PROTOCOL EA4151		6,727		4,505,676
Pass-Through From ECOG-ACRIN Cancer Research Group	93.RD	Study ID: EAA173		6,775		4,505,676
Pass-Through From Fast-Track Drugs and Biologics Limited Liability Company	93.RD	HHSN27500008-NCIG7R-UVA		79,226		4,505,676
Pass-Through From Icahn School of Medicine at Mount Sinai	93.RD	CTSN Tricuspid Trial		14,919		4,505,676
Pass-Through From Idaho State University	93.RD	21-0069A-RPHR93		5,403		4,505,676
Pass-Through From Infectious Disease Research Institute	93.RD	CF1097-UVA-Option1		55,360		4,505,676

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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From Infectious Disease Research Institute	93.RD	CF1097-UVA-Option2		287,929		4,505,676
Pass-Through From Johns Hopkins University	93.RD	ETCTN 10026		23,182		4,505,676
Pass-Through From Johns Hopkins University	93.RD	ETCTN10139		715		4,505,676
Pass-Through From Johns Hopkins University	93.RD	JHU 2002934099		155		4,505,676
Pass-Through From Leidos Biomedical Research Incorporated	93.RD	21X099F TO#0001		155,747		4,505,676
Pass-Through From Louisiana Department of Education	93.RD	PO 2000417260, ProAct# 13178		333,922		4,505,676
Pass-Through From Lynntech Incorporated	93.RD	NIH-021 II		32,292		4,505,676
Pass-Through From MicroLab Incorporated	93.RD	Landers_MicroLab_COVID		73,345		4,505,676
Pass-Through From New England Research Institutes Incorporated	93.RD	U01HL107407		803		4,505,676
Pass-Through From Northwestern University	93.RD	SP0040139 60047650 UV		301,036		4,505,676
Pass-Through From Northwestern University	93.RD	SP0040139 60047650 UV-04		169,604		4,505,676
Pass-Through From NRG Oncology Foundation Incorporated	93.RD	MASTER RIVERSIDE		8,130	8,130	4,505,676
Pass-Through From NRG Oncology Foundation Incorporated	93.RD	NRG-CC008		2,213		4,505,676
Pass-Through From NRG Oncology Foundation Incorporated	93.RD	NRG-GI005		5,453		4,505,676
Pass-Through From NRG Oncology Foundation Incorporated	93.RD	NRG-GY004		25		4,505,676
Pass-Through From NRG Oncology Foundation Incorporated	93.RD	NRG-GY005		332		4,505,676
Pass-Through From NRG Oncology Foundation Incorporated	93.RD	NRG-GY014		3,446		4,505,676
Pass-Through From NRG Oncology Foundation Incorporated	93.RD	NRG-GY016		510		4,505,676
Pass-Through From NRG Oncology Foundation Incorporated	93.RD	NRG-GY021		175		4,505,676
Pass-Through From NRG Oncology Foundation Incorporated	93.RD	NRG-HN004		18,961		4,505,676
Pass-Through From RetiVue Limited Liability Company	93.RD	EGP-437-006		16,778		4,505,676
Pass-Through From Rivanna Medical Limited Liability Company	93.RD	75A50121C00035-SUB001		30,236		4,505,676
Pass-Through From Starship Health Technologies Limited Liability Company	93.RD	Valdez_Starship_RFA		22,611		4,505,676
Pass-Through From The Cleveland Clinic Foundation	93.RD	CCF21343688		112,287		4,505,676
Pass-Through From Trustees of Boston University	93.RD	450003909		89,667		4,505,676
		Bridging the Gap from Hemodynamic Stress to Intracranial Aneurysm Instability: An Integrated Multimodal Approach-1R01NS121286-01-205795/1685				
Pass-Through From University of California Los Angeles	93.RD	G ZB615		36,374		4,505,676
Pass-Through From University of Chicago	93.RD	AWD100477-SUB00000129		1,070,615		4,505,676
Pass-Through From University of Iowa	93.RD	S01033-01		122,270		4,505,676
Pass-Through From University of South Florida	93.RD	Site #3309/PO #P000012234		1,998		4,505,676
Pass-Through From University of Texas Southwestern Medical Center	93.RD	GMO170502/PO#00001566C		32,234		4,505,676
		Digital Health Solutions for COVID-19; COVID Community Action and Research Engagement (COVID CARE)-205489		159,041		4,505,676
Pass-Through From Vibrent Health	93.RD	VHC_Porter_Dental Providers		1,649		4,505,676
Pass-Through From Virginia Health Catalyst Incorporated	93.RD	Applied Research to Address the COVID-19 Emerging Public Health Emergency - Continuation-				
Pass-Through From Vynova Partners, Incorporated	93.RD	75D30120C08405-		7,948		4,505,676
		Applied Research to Address the COVID-19 Emerging Public Health Emergency-75D30120C08405-205297/SC-				
Pass-Through From Vynova Partners, Incorporated	93.RD	75D30120C08405-GMU		5,321		4,505,676
Pass-Through From WRMA Incorporated	93.RD	VT-19-PSC-002-0Y1		25,528		4,505,676
Total Non-Stimulus			327,908,885	43,916,796	40,534,561	
Stimulus:						
Prevention of Disease, Disability, and Death by Infectious Diseases	93.084					
Pass-Through From Center for Disease Dynamics, Economics & Policy	93.084	COVID-19		177,079		449,007
Coordinated Services and Access to Research for Women, Infants, Children, and Youth	93.153	COVID-19	4,326			246,519
Telehealth Programs	93.211	COVID-19	329,684			784,706
National Center for Advancing Translational Sciences	93.350	COVID-19	20,184			9,957,275
Allergy and Infectious Diseases Research	93.855	COVID-19	202,690			41,700,216
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	COVID-19	15,684			1,233,495
Total Stimulus:			572,568	177,079	0	
Total Research and Development			328,481,453	44,093,875	40,534,561	
Total U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			15,708,222,595	60,166,521	751,268,332	
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE						
Non-Stimulus:						
State Commissions	94.003		409,083			409,083
AmeriCorps	94.006		3,375,285		2,963,758	3,610,145
Training and Technical Assistance	94.009		272,373		97,700	272,373
Volunteers in Service to America	94.013		8,055		7,082	8,055
Total Non-Stimulus			4,064,796	0	3,068,540	
Stimulus:						
AmeriCorps	94.006	COVID-19	234,860		234,860	3,610,145
Total Stimulus:			234,860	0	234,860	
Total Excluding Clusters Identified Below:			4,299,656	0	3,303,400	
Research and Development:						
Non-Stimulus:						
National Service and Civic Engagement Research Competition	94.026		76,468			76,468
Total Non-Stimulus			76,468	0	0	
Total Research and Development			76,468	0	0	
Total CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			4,376,124	0	3,303,400	
EXECUTIVE OFFICE OF THE PRESIDENT						
Non-Stimulus:						
High Intensity Drug Trafficking Areas Program	95.001		126,327			3,475,874
Research and Data Analysis	95.007					
Pass-Through From University of Baltimore	95.007	549550-19D93 / 549925-19F20		115,153	12,096	115,153

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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass -Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Total Non-Stimulus			126,327	115,153	12,096	
Total Excluding Clusters Identified Below:			126,327	115,153	12,096	
Research and Development:						
Non-Stimulus:						
High Intensity Drug Trafficking Areas Program	95.001		3,301,987			3,475,874
Pass-Through From My Life My Power	95.001	MLMP		47,560		3,475,874
Total Non-Stimulus			3,301,987	47,560	0	
Total Research and Development			3,301,987	47,560	0	
Total EXECUTIVE OFFICE OF THE PRESIDENT			3,428,314	162,713	12,096	
SOCIAL SECURITY ADMINISTRATION						
Disability Insurance/SSI Cluster:						
Social Security Disability Insurance	96.001		53,175,427			53,175,427
Total Disability Insurance/SSI Cluster			53,175,427	0	0	53,175,427
Research and Development:						
Non-Stimulus:						
Social Security Research and Demonstration	96.007					
Pass-Through From Board of Regents of the University of Michigan	96.007			149,156		149,156
Total Non-Stimulus			0	149,156	0	
Total Research and Development			0	149,156	0	
Total SOCIAL SECURITY ADMINISTRATION			53,175,427	149,156	0	
DEPARTMENT OF HOMELAND SECURITY						
Non-Stimulus:						
Non-Profit Security Program	97.008		712,374		712,374	712,374
Boating Safety Financial Assistance	97.012		2,031,483			2,031,483
Community Assistance Program State Support Services Element (CAP-SSSE)	97.023		192,631		1,500	192,631
Flood Mitigation Assistance	97.029		1,839,567		1,515,176	1,839,567
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		198,445,795		85,410,720	198,944,017
Hazard Mitigation Grant	97.039		1,673,000		1,356,789	1,673,000
National Dam Safety Program	97.041		215,695		11,682	215,695
Emergency Management Performance Grants	97.042		8,948,284		3,169,496	8,948,284
State Fire Training Systems Grants	97.043		2,493			2,493
Cooperating Technical Partners	97.045		29,292			29,292
BRIC: Building Resilient Infrastructure and Communities	97.047		915,133		664,104	915,133
Port Security Grant Program	97.056		276,242			276,242
Homeland Security Grant Program	97.067		10,440,963		6,542,537	12,628,112
Pass-Through From District of Columbia	97.067	UASIS82		29,122		12,628,112
Pass-Through From Office of the Deputy Mayor for Public Safety	97.067	UASI791		2,158,027		12,628,112
Financial Assistance for Targeted Violence and Terrorism Prevention	97.132		638			638
Preparing for Emerging Threats and Hazards	97.133		249,684			249,684
Other Assistance	97.U01	Criminal Investigations and Network Analysis Center (CINA) BOA Task Order- 205722/70RSAT18G00000001/70RSAT21FR00	256,854		217,576	363,478
Other Assistance	97.U02	DHS-TSA-FY22-MidLevel (MLDP9) Training-MOU 8/18/21-209674	49,334			363,478
Other Assistance	97.U03	DHS-TSA-FY22-MidLevel Leadership Development Program Training-MOU 4/21/2022-209670	5,374			363,478
Other Assistance	97.U04	DHS-TSA-FY22-Rising Leaders Development Program Training-MOU 4/21/2022-209671	6,993			363,478
Other Assistance	97.U05	DHS-TSA-FY22-Rising Leaders (RLDP4) Training-MOU 8/18/21-209675	44,923			363,478
Total Non-Stimulus			226,336,752	2,187,149	99,601,954	
Stimulus:						
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	COVID-19	470,631			198,944,017
Presidential Declared Disaster Assistance to Individuals and Households - Other Needs	97.050	COVID-19	483,453			483,453
Total Stimulus:			954,084	0	0	
Total Excluding Clusters Identified Below:			227,290,836	2,187,149	99,601,954	
Research and Development:						
Non-Stimulus:						
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036					
Pass-Through From Bloomsburie Limited Liability Corporation	97.036			27,591		198,944,017
Centers for Homeland Security	97.061		2,740,712		1,007,742	2,799,867
Pass-Through From Arizona State University	97.061	ASUB00000563/ASUB00000659		59,155		2,799,867
Homeland Security Research, Development, Testing, Evaluation and Demonstration of Technologies Related to Countering Weapons of Mass Destruction	97.077		604,466		135,000	604,466
Other Assistance	97.RD	Detecting Criminal Disruption of Supply Chains Study- 205707/70RSAT18G00000001/70RSAT21FR00	116,342		48,047	701,863
Other Assistance	97.RD	Intergovernmental Personnel Act for Michael Hieb- 204489	210,709			701,863
Pass-Through From Intelligent Automation Incorporated	97.RD	2467-002-2		211,335		701,863
Pass-Through From The Campbell Collaboration	97.RD	What works in Preventing Terrorism and Radicalization: Campbell Crime and Justice Group Systematic Reviews- 204758		18,647		701,863
Pass-Through From The MITRE Corporation	97.RD	Law Enforcement Use of Force SIMEX- 70RSAT20D00000001/70RDAD20FR0000208- 205472/TASK ORDER NO. 135462		3,031		701,863

COMMONWEALTH OF VIRGINIA
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2022

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	ALN	Additional Award Identification	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total or Cluster Total
Pass-Through From The MITRE Corporation	97.RD	Simulation Experiments (SIMEX)-70RSAT20D00000001 / 70RDAD20FR0000208-205817/TASK ORDER NO. 140607		66,511		701,863
Pass-Through From The MITRE Corporation	97.RD	Support to NCR Security SIMEX 21-4-205621/Task Order No. 138099		75,288		701,863
Total Non-Stimulus			3,672,229	461,558	1,190,789	
Total Research and Development			3,672,229	461,558	1,190,789	
Total DEPARTMENT OF HOMELAND SECURITY			230,963,065	2,648,707	100,792,743	
U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT						
Non-Stimulus:						
USAID Foreign Assistance for Programs Overseas	98.001					
Pass-Through From Institute of International Education, Incorporated	98.001			96,767		6,419,038
Pass-Through From World Learning	98.001			539		6,419,038
Total Non-Stimulus			0	97,306	0	
Total Excluding Clusters Identified Below:			0	97,306	0	
Research and Development:						
Non-Stimulus:						
USAID Foreign Assistance for Programs Overseas	98.001		5,402,507		1,110,525	6,419,038
USAID Foreign Assistance for Programs Overseas	98.001	AID-OAA-A-12-00096	356,098		356,098	6,419,038
Pass-Through From AET Global Limited Liability Corporation	98.001			9,390		6,419,038
Pass-Through From Family Health International	98.001			280,973		6,419,038
Pass-Through From Johns Hopkins University	98.001			7,808		6,419,038
Pass-Through From National Academy of Sciences	98.001	418416-19821		12,914	4,940	6,419,038
		418765-19830 / 418765-19897 / 418765-19807 /				
Pass-Through From University of Georgia	98.001	418887-19802		164,079	63,410	6,419,038
Pass-Through From University of Notre Dame	98.001	202809CWM		26,621		6,419,038
Pass-Through From World Wildlife Fund Incorporated	98.001			61,342		6,419,038
Global Development Alliance	98.011					
Pass-Through From Tibetan Buddhist Resource Center	98.011			267,140		267,140
Other Assistance						
Pass-Through From Action Contre La Faim	98.RD	UVAJAN2021		50,812		155,543
		Living Through War: An oral history of civilians experiencing the effects of structural violence in Sudan-				
Pass-Through From DT Global	98.RD	205433/E2054331		64,546	41,193	155,543
Pass-Through From North Carolina State University	98.RD	2019-0049-04		743		155,543
Pass-Through From Purdue University	98.RD	F9002550402098		39,442		155,543
Total Non-Stimulus			5,758,605	985,810	1,576,166	
Total Research and Development			5,758,605	985,810	1,576,166	
Total U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT			5,758,605	1,083,116	1,576,166	
OTHER FEDERAL ASSISTANCE						
Non-Stimulus:						
Other Assistance	99.U01	Central Intelligence Agency (CIA) Capstone Project Support-205753	7,478			49,604
Other Assistance	99.U02	Securities and Exchange Commission Intergovernmental Personnel Act - Jordan Neyland-205255	42,126			49,604
Total Non-Stimulus			49,604	0	0	
Total Excluding Clusters Identified Below:			49,604	0	0	
Research and Development:						
Non-Stimulus:						
Other Assistance	99.RD	2021-21021600001	343,968		82,599	858,213
Other Assistance	99.RD	Applying Machine Learning Models from America's Public Bible to Library of Congress Collections via Cloud Computing-LCCIO20D0112-205505	55,715			858,213
Other Assistance	99.RD	Primary Sources and Pre-Service Teachers-GA21C0076-205720	13,201			858,213
Other Assistance	99.RD	Securities and Exchange Commission Academic Intergovernmental Personnel Act - NCODOCAFY21IPABJOHN-205231	42,297			858,213
		Distributed Semi-Supervised Temporal Learning for Global Change Monitoring (DISSTL)-2021-2011000003-				
Pass-Through From BlackSky Geospatial Solutions, Incorporated	99.RD	205424/BSG-SA-FY20-001		401,656		858,213
Pass-Through From Defensewrx Incorporated	99.RD	Calhoun_DEFENSEWERX_2022		1,376		858,213
Total Non-Stimulus			455,181	403,032	82,599	
Total Research and Development			455,181	403,032	82,599	
Total OTHER FEDERAL ASSISTANCE			504,785	403,032	82,599	
Grand Total			29,475,579,254	166,749,287	4,092,763,739	
Grand Total of Federal Expenditures			29,642,328,541			
Total Research and Development Cluster for All Federal Agencies			697,024,878	137,283,831	123,527,018	834,308,709
Total for Student Financial Assistance Program Cluster			1,531,482,546	0	0	1,531,482,546

The accompanying notes to the Schedule of Federal Expenditures of Federal Awards are an integral part of this schedule.

COMMONWEALTH OF VIRGINIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

PURPOSE OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)

The Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) issued by the Office of Management and Budget (OMB) requires a schedule of expenditures of federal awards showing total federal expenditures for each federal financial assistance program as identified by the Assistance Listing Number (ALN).

As instructed by the 2022 Compliance Supplement, issued by the U.S. Office of Management and Budget, the fiscal year 2022 SEFA reports expenditures and lost revenues for ALN 93.498 - Providers Relief Fund (PRF) for fiscal year 2021; PRF expenditures and lost revenues for fiscal year 2022, have been excluded and will be reported in a subsequent SEFA. The amounts distributed to Non-Entitlement Units of Local Government (NEUs), ALN 21.027, Coronavirus State and Local Fiscal Recovery Funds, have been excluded.

The accompanying schedule includes all expenditures of federal awards of the Commonwealth of Virginia's departments, institutions, authorities, and component units except for the entities that were not audited by the Auditor of Public Accounts. Other auditors issued reports for the following organizations within the Commonwealth: Virginia Commonwealth University Health Systems Authority, Virginia Port Authority Including Virginia International Terminals, A.L. Philpott Manufacturing Extension Partnership, Hampton Roads Sanitation District Commission, Science Museum of Virginia Foundation, Virginia Housing Development Authority (VHDA), Virginia Resources Authority, Institute for Advanced Learning and Research, Hampton Roads Transportation Accountability Commission, Commission on Virginia Alcohol Safety Action Program, and the Division of Capitol Police.

1. SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The information in the accompanying "Schedule of Expenditures of Federal Awards" is presented in accordance with the Uniform Guidance. The schedule presents a summary of direct award expenditures, pass-through entity award expenditures, and amounts provided to subrecipients by federal department and ALN. For purposes of uploading to the Federal Audit Clearinghouse (FAC), stimulus Funds for COVID-19 related expenditures are designated as "COVID-19" in the column labeled Additional_Award_Identification.

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

Direct Award Assistance – Assistance received directly from the Federal government or received as a disbursement from other State entities is classified as direct award expenditures on the “Schedule of Expenditures of Federal Awards.”

Pass-Through Entity Federal Assistance – Assistance received in a pass-through relationship from another non-federal entity is classified as pass-through entity award expenditures on the “Schedule of Expenditures of Federal Awards.”

Amounts Provided to Subrecipients Assistance – Assistance disbursed by the Commonwealth of Virginia to non-state subrecipients is classified as amount provided to subrecipients on the “Schedule of Expenditures of Federal Awards.”

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

Assistance Listing Number – The Assistance Listing Number (ALN) is a government-wide compendium of individual federal programs. Each program included in the compendium is assigned a five-digit program identification number (ALN) and program name. The accompanying schedule and footnotes reflect the program names and ALN assigned by the <https://sam.gov> website. Programs without an ALN are labeled as Other Assistance and presented using the federal agency’s two-digit prefix followed by U and a two-digit number. If the federal program is part of the Research and Development Cluster (R&D) and the specific program is not known, the federal agency’s two-digit prefix followed by RD is presented. The ALNs used in this audit period were retrieved on July 2, 2022.

Cluster of Programs – Closely related programs that share common compliance requirements are grouped into clusters of programs. A cluster of programs is considered as one federal program for determining major programs. The following are the clusters administered by the Commonwealth, as required in the 2022 Compliance Supplement:

Aging	Food Distribution
Child Care and Development Fund (CCDF)	Forest Service Schools and Roads
Community Development Block Grant (CDBG)-Disaster Recovery Grant	Head Start
Community Development Block Grant (CDBG)-Entitlement Grant	Highway Planning and Construction
Child Nutrition	Highway Safety
Clean Water State Revolving Fund	Medicaid
Disability Insurance/Supplemental Security Income (SSI)	Research and Development
Drinking Water State Revolving Fund	Supplemental Nutrition Assistance Program (SNAP)
Economic Development	Special Education (IDEA)
Employment Service	Student Financial Assistance Programs
Federal Transit	Transit Services Programs
Fish and Wildlife	TRIO
Federal Motor Carrier Safety Administration (FMCSA)	Workforce Innovation and Opportunity Act (WIOA)

The total amount expended, distributed from U.S. Department of Health and Human Services, for the CCDF Cluster are presented as follows:

	<u>Amount Expended</u>
CCDBG (Child Care Development Block Grant)	\$ 145,500,110
CCDF Mandatory and Matching	39,213,044
CCDF Coronavirus Aid, Relief, and Economic Security (CARES) Act	9,315,625
CCDF ARP Child Care Stabilization Fund	417,134,397
CCDF Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act	52,607,672
Total	<u><u>\$ 663,770,848</u></u>

Student Financial Assistance and Research and Development clusters expend funds from several Federal departments. The amounts expended for these clusters are reported under the appropriate federal department in the accompanying schedule and are also summarized as follows.

The total amount expended for Student Financial Assistance was \$1,531,482,546 consisting of the following federal departments:

<u>Federal Department</u>	<u>Amount Expended</u>
U.S. Department of Education	\$1,528,767,833
U.S. Department of Health and Human Services	2,714,713
Total	<u>\$1,531,482,546</u>

The total direct award expenditures for Research and Development were \$697,024,878 consisting of the following federal departments:

<u>Federal Department</u>	<u>Amount Expended</u>
U.S. Department of Health and Human Services	\$ 328,481,453
National Science Foundation	123,203,964
U.S. Department of Defense	108,243,241
U.S. Department of Energy	28,908,876
U.S. Department of Agriculture	22,338,692
U.S. Department of Transportation	14,234,219
U.S. Department of Education	14,063,196
National Aeronautics and Space Administration	11,543,858
U.S. Department of Commerce	9,958,330
U.S. Department of the Interior	5,792,969
U.S. Agency for International Development	5,758,605
Small Business Administration	4,476,463
Department of Homeland Security	3,672,229
Executive Office of the President	3,301,987
U.S. Department of Justice	3,271,873
National Endowment for The Humanities	3,140,722
Environmental Protection Agency	1,960,469
U.S. Department of State	1,605,884
Nuclear Regulatory Commission	917,988
U.S. National Archives and Records Administration	764,446
Other Federal Assistance	455,181
U.S. Department of Veteran's Affairs	347,306
Barry Goldwater Scholarship and Excellence In Education Fund	181,437
U.S. Department of Housing and Urban Development	169,114
Federal Communications Commission	111,500
Corporation for National and Community Service	76,468
U.S. Department of Labor	43,242
Appalachian Regional Commission	1,166
Total	<u>\$ 697,024,878</u>

B. Basis of Accounting

Federal program expenditures included in the accompanying schedule are presented using the cash basis of accounting. Under the cash basis of accounting, expenditures are recognized when cash is disbursed rather than when the obligation is incurred. Federal non-cash assistance and loan/loan guarantee program activities are presented as described in Notes 1C and 1D.

When a federal program is not part of a cluster, the Commonwealth has separated COVID-19 from Non-COVID-19 expenditures on the SEFA using “Stimulus” and added “COVID-19” within the Additional Award Identification column. However, if the COVID-19 expenditures are part of a cluster, the related expenditures are not separately identified but are included within the cluster’s expenditures on the SEFA. In accordance with the 2022 Compliance Supplement, the Commonwealth has determined that all federal programs have been established and funding has been added to existing federal programs from the following Acts, and are considered COVID-19 funding: Coronavirus Preparedness and Response Supplemental Appropriations Act; Families First Coronavirus Response Act; Coronavirus Aid, Relief, and Economic Security Act (CARES Act); Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA); and American Rescue Plan Act (ARP).

C. Non-Cash Assistance

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

Food Distribution Programs (ALNs 10.555, 10.558, 10.559, 10.565, 10.568, 10.569) The value of food commodities was calculated using the U.S. Department of Agriculture’s Food and Nutrition Service commodity price lists. The accompanying schedule includes commodity distributions of:

<u>ALN</u>	<u>Non-COVID-19 Related Amount</u>	<u>COVID-19 Related Amount</u>
10.555	\$ 43,710,567	0
10.558	\$ 1,026	0
10.559	\$ 161,545	0
10.565	\$ 3,433,807	0
10.568	\$ 1,250,403	0
10.569	\$ 16,618,597	9,443,979

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

<u>ALN</u>		<u>Amount</u>
10.555	\$	33,388
10.569	\$	37,186

Donation of Federal Surplus Personal Property (ALN 39.003) – Donated federal surplus property is valued at 23.3 percent of the original acquisition cost as assigned by the federal government. The amount included in the accompanying schedule reflects distributions to other governmental entities during the year ended June 30, 2022. Administrative expenditures of \$416,581 are not included in the accompanying schedule. The value of surplus property on hand at June 30, 2022, totaled \$230,821.

Childhood Immunization Grants (ALN 93.268) – The U.S. Department of Health and Human Services purchases and distributes immunizations through McKesson, the federal national distribution vendor, directly to our local health departments, private physicians, and other providers. The amount presented in the accompanying schedule reflects the non-COVID-19 cost of immunizations to the federal government of \$90,383,446. The remaining amount of \$39,945,762 consists of \$7,003,690 non-COVID-19 and \$32,942,072 COVID-19 related expenditures, and are the administrative costs incurred by the Department of Health. The value of inventory on hand at June 30, 2022, was \$2,552,312 held by the local Health Departments and \$21,583,017 held by other providers.

D. Loan/Loan Guarantee Programs

Federal Perkins Loans - Federal Capital Contributions (ALN 84.038) – The amount in the accompanying schedule includes administrative costs during the fiscal year as well as the outstanding balance of loans receivable at June 30, 2022. Balances outstanding at the end of the audit period were \$26,128,771.

Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students (ALN 93.342) – The amount in the accompanying schedule includes administrative costs during the fiscal year as well as the outstanding balance of loans receivable at June 30, 2022. Balances outstanding at the end of the audit period were \$11,919,117.

Nurse Faculty Loan Program (ALN 93.264) – The amount in the accompanying schedule includes administrative costs during the fiscal year as well as the outstanding balance of loans receivable at June 30, 2022. Balances outstanding at the end of the audit period were \$724,698.

Nursing Student Loans (ALN 93.364) – The amount in the accompanying schedule includes administrative costs during the fiscal year as well as the outstanding balance of loans receivable at June 30, 2022. Balances outstanding at the end of the audit period were \$2,277,543.

E. Emergency Unemployment Benefits

The amount included in the accompanying schedule for Unemployment Insurance (ALN 17.225) includes \$55,660,581 non-COVID-19 related, and \$72,472,074 COVID-19 related administrative costs; \$3,574,076 non-COVID-19 related federal unemployment benefits paid to federal employees; \$545,443 Temporary Extended non-COVID-19 related; \$185,962,711 non-COVID-19 related state unemployment benefits; \$887,477,238 (ARP) in federal stimulus related benefits paid to non-federal employees; and \$719,177 in federal benefits paid to Trade Act impacted workers.

F. Disaster Grants – Public Assistance

After a Presidentially-Declared disaster, FEMA provides a Public Assistance Grant to reimburse eligible costs associated with repair, replacement, or restoration of disaster-damaged facilities; and costs associated with Commonwealth’s response to the COVID-19 public health emergency. The federal government reimburses in the form of cost-shared grants which requires state matching funds. For the year ended June 30, 2022, the amount included in the accompanying schedule for Disaster Grants – Public Assistance (ALN 97.036) includes \$19,028,332 of approved eligible expenditures that were incurred in a prior year.

G. Program Expenditures

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

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

2. DE MINIMIS INDIRECT COST RATE

For the year ended June 30, 2022, only the Virginia Museum of Fine Arts, Department of Wildlife Resources, Department of Forensic Science, Virginia Museum of Natural History, Southern Virginia Higher Education Center, Virginia Economic Development Partnership, and Virginia Biotechnology Research Partnership Authority have elected to use the de minimis indirect cost rate per Section 200.414 of the Uniform Guidance.

APPENDICES

Finding Topic/Report Header		
Finding Number	Finding Title	Applicable To
Financial Accounting and Reporting		
2022-001	Improve Governance Structure and Resources Surrounding Financial Reporting Process	University of Virginia
2022-002	Strengthen Controls over Financial Reporting	Department of Human Resource Management
2022-003	Strengthen Controls over Financial Reporting	Department of Health
2022-004	Properly Prepare the Schedule of Expenditures of Federal Awards	Department of Health
2022-005	Improve Controls over Journal Entries	Department of Health
2022-006	Implement a Data/Records Retention Policy and Solution for Automated Reconciliations	Virginia Alcoholic Beverage Control Authority
2022-007	Retain Inventory Documentation	Virginia Alcoholic Beverage Control Authority
2022-008	Continue to Improve Controls over the Calculation of Contractual Commitments	Department of Behavioral Health and Developmental Services
2022-009	Improve Payroll Accounting and Financial Reporting Processes	University of Virginia-Academic Division
Grants Management		
2022-010	Comply with Federal Requirements for Review of Tax Performance System	Virginia Employment Commission
2022-011	Perform Responsibilities Outlined in the Agency Monitoring Plan	Department of Social Services
2022-012	Finalize the Agency Monitoring Plan and Communicate Responsibilities to Subrecipient Monitoring Coordinators	Department of Social Services
2022-013	Review Non-Locality Subrecipient Single Audit Reports	Department of Social Services
2022-014	Confirm Monitoring Activities are Conducted in Accordance with the Monitoring Plan	Department of Social Services
2022-015	Verify that Monitoring Plan Includes All Subrecipient Programmatic Activities	Department of Social Services
2022-016	Evaluate Subrecipients' Risk of Noncompliance in Accordance with Federal Regulations	Department of Social Services
2022-017	Comply with TANF Requirement to Participate in the Income Eligibility and Verification System	Department of Social Services
2022-018	Continue Strengthening Process over Medicaid Coverage Cancellations	Department of Medical Assistance Services; Department of Social Services
Capital Assets and Leases		
2022-019	Improve Controls over Identifying, Tracking, Recording, and Reporting Leased Assets	Virginia Information Technologies Agency
2022-020	Improve Internal Controls over Financial Reporting of Leases under GASB Statement No. 87	Department of General Services
2022-021	Improve Capital Asset Inventory Controls	University of Virginia-Medical Center
Information System Security - Information Security Roles and Responsibilities		
2022-022	Improve Information Security Program and IT Governance	Department of Social Services
2022-023	Continue Dedicating Resources to Support Information Security Program	Department of Behavioral Health and Developmental Services
Information System Security - Multiple Information System Security Control Families		
2022-024	Improve Information Security Program and Controls	Department of Medical Assistance Services
2022-025	Improve Database Governance and Security	Department of Human Resource Management
2022-026	Improve Database Security	Virginia Employment Commission
2022-027	Upgrade End-of-Life Technology	Virginia Employment Commission
2022-028	Properly Update and Review System Access	Virginia Employment Commission
2022-029	Improve Web Application Security	Department of Social Services
2022-030	Continue Improving IT Risk Management Program	Department of Social Services
2022-031	Continue Improving Database Security	Virginia Alcoholic Beverage Control Authority
2022-032	Continue Improving Security Awareness and Training Program	Virginia Alcoholic Beverage Control Authority
2022-033	Improve Access Controls to the Commonwealth's Purchasing System	Department of Transportation
2022-034	Improve Internal Controls Surrounding Granting and Removing Access for Equipment Systems	Department of Transportation
2022-035	Improve Database Security	Department of Motor Vehicles
2022-036	Improve Database Security	Department of Health
2022-037	Continue to Improve Database Security	Department of Behavioral Health and Developmental Services
2022-038	Improve Virtual Private Network Security	Virginia Lottery
2022-039	Improve Firewall Security	Virginia Commonwealth University

Finding Topic/Report Header		
Finding Number	Finding Title	Applicable To
Information System Security - Access Control		
2022-040	Complete Annual Review Over User Access to University Information Systems	University of Virginia-Academic Division
2022-041	Complete Annual User Access Reviews	University of Virginia-Medical Center
2022-042	Improve Controls over User Access to the Payroll and Human Resources System	University of Virginia
2022-043	Improve Management of Access to the Retirement Benefits System	Department of Behavioral Health and Developmental Services
2022-044	Continue to Implement Compliant Access Management Procedures	Department of Behavioral Health and Developmental Services
2022-045	Ensure Adequate Resources are Available to Maintain Compliance with the Security Standard	Department of Accounts
2022-046	Improve Documentation for Separation of Duty Conflicts	Department of Social Services
2022-047	Ensure System Access Adheres to Principles of Least Privilege	Virginia Lottery
2022-048	Continue Developing a Process to Annually Review User Access to a Sensitive Information System	Department of Motor Vehicles
Information System Security - Configuration Management		
2022-049	Establish a Change Management Process for Information Technology Environment	Department of Behavioral Health and Developmental Services
2022-050	Develop Baseline Configurations for Information Systems	Department of Behavioral Health and Developmental Services
2022-051	Continue Improving Information Technology Change Management Process for a Sensitive System	Department of Health
2022-052	Continue Improving IT Change and Configuration Management Process	Department of Social Services
2022-053	Improve IT Change Management Procedures and Process	Virginia Commonwealth University
2022-054	Improve Change Control Process	Department of Transportation
2022-055	Continue to Improve IT Change and Configuration Management Policy and Process	Department of Planning and Budget
Information System Security - Personnel Security		
2022-056	Ensure Timely Removal of Access to the Commonwealth's Accounting and Financial Reporting System	Department of Transportation
2022-057	Improve Timely Removal of Critical System Access	Department of Medical Assistance Services
2022-058	Continue Strengthening the System Access Removal Process	Department of Health
2022-059	Monitor Internal Controls to Ensure Timely Removal of System Access	Department of Social Services
Information System Security - System and Information Integrity		
2022-060	Upgrade End-of-Life Technology	Department of Social Services
2022-061	Improve Vulnerability Management Process	Department of Behavioral Health and Developmental Services
2022-062	Continue to Update End-of-Life Technology	Department of Motor Vehicles
Information System Security - Contingency Planning		
2022-063	Improve IT Contingency Management Program	Department of Behavioral Health and Developmental Services
2022-064	Continue Developing Record Retention Requirements and Processes for Electronic Records	Department of Social Services
2022-065	Continue Improving the Disaster Recovery Plan	Department of Health
Information System Security - Audit and Accountability		
2022-066	Conduct Audits of Agency Sensitive Systems Timely	Virginia Information Technologies Agency
2022-067	Conduct Timely IT Security Audits	Department of Accounts
2022-068	Conduct Information Technology Security Audits over Sensitive Systems	Department of Behavioral Health and Developmental Services
Information System Security - Media Protection		
2022-069	Improve IT Asset Management Process	Virginia Commonwealth University
2022-070	Improve IT Asset Management Process	Virginia Lottery
Information System Security - Risk Assessment		
2022-071	Continue to Improve Risk Assessment Process	Department of Behavioral Health and Developmental Services
Information System Security - Planning		
2022-072	Continue to Improve IT Risk Management Documentation	Department of the Treasury

Finding Topic/Report Header		
Finding Number	Finding Title	Applicable To
Information System Security - Security Assessment and Authorization		
2022-073	Complete a System Security Plan for Each Sensitive System	University of Virginia-Medical Center
Information System Security - System and Services Acquisition		
2022-074	Improve Service Provider Oversight	Virginia Retirement System
Information System Security - Awareness and Training		
2022-075	Continue to Improve Security Awareness Training	University of Virginia-Medical Center
Human Resources and Payroll		
2022-076	Identify and Implement Critical Controls for the Commonwealth's New Human Resources and Payroll System	Department of Accounts
2022-077	Prioritize Updates to the CAPP Manual Payroll Topics	Department of Accounts
2022-078	Continue to Improve Controls over Payroll Reconciliations	Department of Behavioral Health and Developmental Services
2022-079	Continue to Improve Off-Boarding Procedures	Department of Behavioral Health and Developmental Services
2022-080	Continue to Improve Controls over the Retirement Benefits System Reconciliation	Department of Behavioral Health and Developmental Services
2022-081	Improve Internal Controls over Employee Separation Process	Virginia Alcoholic Beverage Control Authority
2022-082	Continue Improving Internal Controls over Employment Eligibility	Virginia Alcoholic Beverage Control Authority
2022-083	Strengthen Controls over Overtime Payments	Department of Health
2022-084	Continue Strengthening the Termination Process	Department of Health
2022-085	Ensure Supervisors are Completing the Separating Employee Checklist	Department of Transportation
2022-086	Reconcile the Commonwealth's Retirement Benefits System	Department of Social Services
2022-087	Improve Processes over Employment Eligibility Verification	University of Virginia
2022-088	Implement Internal Controls to Terminate Benefits for Employees Convicted of a Felony	Department of Corrections-Central Administration
Third-Party Service Providers		
2022-089	Obtain, Review, and Document System and Organization Control Reports of Third-Party Service Providers	Department of Social Services
2022-090	Improve Third-Party Oversight Process	Department of Medical Assistance Services
2022-091	Improve Oversight of Third-Party IT Service Providers	Virginia Lottery
2022-092	Continue Improving Oversight of Third-Party Service Providers	Virginia Alcoholic Beverage Control Authority
2022-093	Continue Improving Service Provider Oversight	Department of Transportation
Statement of Economic Interests		
2022-094	Implement Policies and Procedures Related to Conflict of Interests Requirements	Department of Human Resource Management
2022-095	Continue Addressing Compliance with the Conflict of Interests Act	Department of Health
2022-096	Ensure Compliance with the Conflict of Interests Act	Department of Behavioral Health and Developmental Services
2022-097	Monitor Internal Procedures to Ensure Compliance with the Conflict of Interests Act	Department of Social Services
Expenses and Accounts Payable		
2022-098	Improve Controls over Capital Outlay Voucher Processing	Department of Behavioral Health and Developmental Services
2022-099	Continue Improving Internal Controls over Processing Payments	Virginia Alcoholic Beverage Control Authority
Procurement and Contract Management		
2022-100	Continue to Ensure ITISP Suppliers Meet all Contractual Requirements	Virginia Information Technologies Agency

LIST OF FINDINGS
GROUPED BY TOPIC

APPENDIX I

Finding Topic/Report Header		
Finding Number	Finding Title	Applicable To
Federal Award Findings and Questioned Costs		
2022-101	Follow Eligibility Documentation Requirements for Women, Infants and Children Program	Department of Health
2022-102	Ensure the Correct Award Year is Applied to Federal Reports	Department of Education - Central Office Operations
2022-103	Implement Internal Controls over TANF Federal Performance Reporting	Department of Social Services
2022-104	Perform Analysis to Identify Service Provider Agencies That Perform Significant Fiscal Processes	Department of Social Services
2022-105	Document Process to Collect and Retain Documentation Supporting the SSBG Post-Expenditure Report	Department of Social Services
2022-106	Strengthen Internal Controls over FFATA Reporting	Department of Social Services
2022-107	Complete FFATA Reporting for First Tier SABG Subawards	Department of Behavioral Health and Developmental Services
2022-108	Submit Required Reports Timely	Virginia Employment Commission
2022-109	Submit Accurate Special Reports to Department of Labor	Virginia Employment Commission
2022-110	Develop and Implement Internal Controls to Obtain Reasonable Assurance over Contractor Compliance with Program Regulations	Department of Housing and Community Development
2022-111	Perform Subrecipient Monitoring Activities Required by the Risk Assessment	Department of Housing and Community Development

**LIST OF FINDINGS GROUPED
BY APPLICABLE ENTITY**

Applicable To		
Finding Number	Finding Title	Finding Topic/Report Header
Department of Accounts		
2022-045	Ensure Adequate Resources are Available to Maintain Compliance with the Security Standard	Information System Security - Access Control
2022-067	Conduct Timely IT Security Audits	Information System Security - Audit and Accountability
2022-076	Identify and Implement Critical Controls for the Commonwealth's New Human Resources and Payroll System	Human Resources and Payroll
2022-077	Prioritize Updates to the CAPP Manual Payroll Topics	Human Resources and Payroll
Department of Behavioral Health and Developmental Services		
2022-008	Continue to Improve Controls over the Calculation of Contractual Commitments	Financial Accounting and Reporting
2022-023	Continue Dedicating Resources to Support Information Security Program	Information System Security - Information Security Roles and Responsibilities
2022-037	Continue to Improve Database Security	Information System Security - Multiple Information System Security Control Families
2022-043	Improve Management of Access to the Retirement Benefits System	Information System Security - Access Control
2022-044	Continue to Implement Compliant Access Management Procedures	Information System Security - Access Control
2022-049	Establish a Change Management Process for Information Technology Environment	Information System Security - Configuration Management
2022-050	Develop Baseline Configurations for Information Systems	Information System Security - Configuration Management
2022-061	Improve Vulnerability Management Process	Information System Security - System and Information Integrity
2022-063	Improve IT Contingency Management Program	Information System Security - Contingency Planning
2022-068	Conduct Information Technology Security Audits over Sensitive Systems	Information System Security - Audit and Accountability
2022-071	Continue to Improve Risk Assessment Process	Information System Security - Risk Assessment
2022-078	Continue to Improve Controls over Payroll Reconciliations	Human Resources and Payroll
2022-079	Continue to Improve off-Boarding Procedures	Human Resources and Payroll
2022-080	Continue to Improve Controls over the Retirement Benefits System Reconciliation	Human Resources and Payroll
2022-096	Ensure Compliance with the Conflict of Interests Act	Statement of Economic Interests
2022-098	Improve Controls over Capital Outlay Voucher Processing	Expenses and Accounts Payable
2022-107	Complete FFATA Reporting for First Tier SABG Subawards	Federal Award Findings and Questioned Costs
Department of Corrections - Central Administration		
2022-088	Implement Internal Controls to Terminate Benefits for Employees Convicted of a Felony	Human Resources and Payroll
Department of Education - Central office Operations		
2022-102	Ensure the Correct Award Year is Applied to Federal Reports	Federal Award Findings and Questioned Costs
Department of General Services		
2022-020	Improve Internal Controls over Financial Reporting of Leases under GASB Statement No. 87	Capital Assets and Leases
Department of Health		
2022-003	Strengthen Controls over Financial Reporting	Financial Accounting and Reporting
2022-004	Properly Prepare the Schedule of Expenditures of Federal Awards	Financial Accounting and Reporting
2022-005	Improve Controls over Journal Entries	Financial Accounting and Reporting
2022-036	Improve Database Security	Information System Security - Multiple Information System Security Control Families
2022-051	Continue Improving Information Technology Change Management Process for a Sensitive System	Information System Security - Configuration Management
2022-058	Continue Strengthening the System Access Removal Process	Information System Security - Personnel Security
2022-065	Continue Improving the Disaster Recovery Plan	Information System Security - Contingency Planning
2022-083	Strengthen Controls over Overtime Payments	Human Resources and Payroll
2022-084	Continue Strengthening the Termination Process	Human Resources and Payroll
2022-095	Continue Addressing Compliance with the Conflict of Interests Act	Statement of Economic Interests
2022-101	Follow Eligibility Documentation Requirements for Women, Infants and Children Program	Federal Award Findings and Questioned Costs
Department of Housing and Community Development		
2022-110	Develop and Implement Internal Controls to Obtain Reasonable Assurance over Contractor Compliance with Program Regulations	Federal Award Findings and Questioned Costs
2022-111	Perform Subrecipient Monitoring Activities Required by the Risk Assessment	Federal Award Findings and Questioned Costs
Department of Human Resource Management		
2022-002	Strengthen Controls over Financial Reporting	Financial Accounting and Reporting
2022-025	Improve Database Governance and Security	Information System Security - Multiple Information System Security Control Families
2022-094	Implement Policies and Procedures Related to Conflict of Interests Requirements	Statement of Economic Interests

**LIST OF FINDINGS GROUPED
BY APPLICABLE ENTITY**

Applicable To		
Finding Number	Finding Title	Finding Topic/Report Header
Department of Medical Assistance Services		
2022-018	Continue Strengthening Process over Medicaid Coverage Cancellations	Grants Management
2022-024	Improve Information Security Program and Controls	Information System Security - Multiple Information System Security Control Families
2022-057	Improve Timely Removal of Critical System Access	Information System Security - Personnel Security
2022-090	Improve Third-Party Oversight Process	Third-Party Service Providers
Department of Motor Vehicles		
2022-035	Improve Database Security	Information System Security - Multiple Information System Security Control Families
2022-048	Continue Developing a Process to Annually Review User Access to a Sensitive Information System	Information System Security - Access Control
2022-062	Continue to Update End-of-Life Technology	Information System Security - System and Information Integrity
Department of Planning and Budget		
2022-055	Continue to Improve IT Change and Configuration Management Policy and Process	Information System Security - Configuration Management
Department of Social Services		
2022-011	Perform Responsibilities Outlined in the Agency Monitoring Plan	Grants Management
2022-012	Finalize the Agency Monitoring Plan and Communicate Responsibilities to Subrecipient Monitoring Coordinators	Grants Management
2022-013	Review Non-Locality Subrecipient Single Audit Reports	Grants Management
2022-014	Confirm Monitoring Activities are Conducted in Accordance with the Monitoring Plan	Grants Management
2022-015	Verify that Monitoring Plan Includes All Subrecipient Programmatic Activities	Grants Management
2022-016	Evaluate Subrecipients' Risk of Noncompliance in Accordance with Federal Regulations	Grants Management
2022-017	Comply with TANF Requirement to Participate in the Income Eligibility and Verification System	Grants Management
2022-018	Continue Strengthening Process over Medicaid Coverage Cancellations	Grants Management
2022-022	Improve Information Security Program and IT Governance	Information System Security - Information Security Roles and Responsibilities
2022-029	Improve Web Application Security	Information System Security - Multiple Information System Security Control Families
2022-030	Continue Improving IT Risk Management Program	Information System Security - Multiple Information System Security Control Families
2022-046	Improve Documentation for Separation of Duty Conflicts	Information System Security - Access Control
2022-052	Continue Improving IT Change and Configuration Management Process	Information System Security - Configuration Management
2022-059	Monitor Internal Controls to Ensure Timely Removal of System Access	Information System Security - Personnel Security
2022-060	Upgrade End-of-Life Technology	Information System Security - System and Information Integrity
2022-064	Continue Developing Record Retention Requirements and Processes for Electronic Records	Information System Security - Contingency Planning
2022-086	Reconcile the Commonwealth's Retirement Benefits System	Human Resources and Payroll
2022-089	Obtain, Review, and Document System and Organization Control Reports of Third-Party Service Providers	Third-Party Service Providers
2022-097	Monitor Internal Procedures to Ensure Compliance with the Conflict of Interests Act	Statement of Economic Interests
2022-103	Implement Internal Controls over TANF Federal Performance Reporting	Federal Award Findings and Questioned Costs
2022-104	Perform Analysis to Identify Service Provider Agencies That Perform Significant Fiscal Processes	Federal Award Findings and Questioned Costs
2022-105	Document Process to Collect and Retain Documentation Supporting the SSBG Post-Expenditure Report	Federal Award Findings and Questioned Costs
2022-106	Strengthen Internal Controls over FFATA Reporting	Federal Award Findings and Questioned Costs
Department of the Treasury		
2022-072	Continue to Improve IT Risk Management Documentation	Information System Security - Planning
Department of Transportation		
2022-033	Improve Access Controls to the Commonwealth's Purchasing System	Information System Security - Multiple Information System Security Control Families
2022-034	Improve Internal Controls Surrounding Granting and Removing Access for Equipment Systems	Information System Security - Multiple Information System Security Control Families
2022-054	Improve Change Control Process	Information System Security - Configuration Management
2022-056	Ensure Timely Removal of Access to the Commonwealth's Accounting and Financial Reporting System	Information System Security - Personnel Security
2022-085	Ensure Supervisors are Completing the Separating Employee Checklist	Human Resources and Payroll
2022-093	Continue Improving Service Provider Oversight	Third-Party Service Providers

**LIST OF FINDINGS GROUPED
BY APPLICABLE ENTITY**

Applicable To		
Finding Number	Finding Title	Finding Topic/Report Header
University of Virginia		
2022-033	Improve Access Controls to the Commonwealth's Purchasing System	Information System Security - Multiple Information System Security Control Families
2022-034	Improve Internal Controls Surrounding Granting and Removing Access for Equipment Systems	Information System Security - Multiple Information System Security Control Families
2022-054	Improve Change Control Process	Information System Security - Configuration Management
University of Virginia - Academic Division		
2022-009	Improve Payroll Accounting and Financial Reporting Processes	Financial Accounting and Reporting
2022-040	Complete Annual Review Over User Access to University Information Systems	Information System Security - Access Control
University of Virginia - Medical Center		
2022-021	Improve Capital Asset Inventory Controls	Capital Assets and Leases
2022-041	Complete Annual User Access Reviews	Information System Security - Access Control
2022-073	Complete a System Security Plan for Each Sensitive System	Information System Security - Security Assessment and Authorization
2022-075	Continue to Improve Security Awareness Training	Information System Security - Awareness and Training
Virginia Alcoholic Beverage Control Authority		
2022-006	Implement a Data/Records Retention Policy and Solution for Automated Reconciliations	Financial Accounting and Reporting
2022-007	Retain Inventory Documentation	Financial Accounting and Reporting
2022-031	Continue Improving Database Security	Information System Security - Multiple Information System Security Control Families
2022-032	Continue Improving Security Awareness and Training Program	Information System Security - Multiple Information System Security Control Families
2022-081	Improve Internal Controls over Employee Separation Process	Human Resources and Payroll
2022-082	Continue Improving Internal Controls over Employment Eligibility	Human Resources and Payroll
2022-092	Continue Improving Oversight of Third-Party Service Providers	Third-Party Service Providers
2022-099	Continue Improving Internal Controls over Processing Payments	Expenses and Accounts Payable
Virginia Commonwealth University		
2022-039	Improve Firewall Security	Information System Security - Multiple Information System Security Control Families
2022-053	Improve IT Change Management Procedures and Process	Information System Security - Configuration Management
2022-069	Improve IT Asset Management Process	Information System Security - Media Protection
Virginia Employment Commission		
2022-010	Comply with Federal Requirements for Review of Tax Performance System	Grants Management
2022-026	Improve Database Security	Information System Security - Multiple Information System Security Control Families
2022-027	Upgrade End-of-Life Technology	Information System Security - Multiple Information System Security Control Families
2022-028	Properly Update and Review System Access	Information System Security - Multiple Information System Security Control Families
2022-108	Submit Required Reports Timely	Federal Award Findings and Questioned Costs
2022-109	Submit Accurate Special Reports to Department of Labor	Federal Award Findings and Questioned Costs
Virginia Information Technologies Agency		
2022-019	Improve Controls over Identifying, Tracking, Recording, and Reporting Leased Assets	Capital Assets and Leases
2022-066	Conduct Audits of Agency Sensitive Systems Timely	Information System Security - Audit and Accountability
2022-100	Continue to Ensure ITISP Suppliers Meet all Contractual Requirements	Procurement and Contract Management
Virginia Lottery		
2022-038	Improve Virtual Private Network Security	Information System Security - Multiple Information System Security Control Families
2022-047	Ensure System Access Adheres to Principles of Least Privilege	Information System Security - Access Control
2022-070	Improve IT Asset Management Process	Information System Security - Media Protection
2022-091	Improve Oversight of Third-Party IT Service Providers	Third-Party Service Providers
Virginia Retirement System		
2022-074	Improve Service Provider Oversight	Information System Security - System and Services Acquisition

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ACRONYMS FOR AUDITOR'S SECTION

Acronym	Definition
AC	Access Control
ACF	Administration for Children and Families
ACFR	Annual Comprehensive Financial Report
ALN	Assistance Listing Number
ALPT	Assistance Listing Program Title
ARMICS	Agency Risk Management and Internal Controls Standards
AT	Awareness and Training
AU	Audit and Accountability
CAPP Manual	Commonwealth Accounting Policies and Procedures Manual
CFR	Code of Federal Regulations
CIS	Center for Internet Security
CM	Configuration Management
CISO	Chief Information Security Officer
COIA	Conflict of Interests Act
COOP	Continuity of Operations Plan
COV	Commonwealth of Virginia
COVID-19	Coronavirus Disease 2019
CP	Contingency Planning
CSB	Community Service Boards
CVE	Common Vulnerabilities and Exposures
DBHDS	Department of Behavioral Health and Developmental Services
DRP	Disaster Recovery Plans
EBT	Electronic Benefits Transfer
ECOS	Enterprise Cloud Oversight Services
ERA	Emergency Rental Assistance
ETA	Employment and Training Administration
FASB	Financial Accounting Standards Board
FBI	Federal Bureau of Investigation
FFATA	Federal Funding Accountability and Transparency Act
FICA	Federal Insurance Contributions Act
FNS	Food and Nutrition Services
FOIA	Freedom of Information Act
FOIAE	Freedom of Information Act Exempt
FSRS	FFATA Subrecipient Reporting System
Form I-9	Employment Eligibility Verification Form
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GASBS	Governmental Accounting Standards Board Standard
HCM	Human Capital Management

ACRONYMS FOR AUDITOR'S SECTION

Acronym	Definition
HIPAA	Health Insurance Portability and Accountability Act
IEC	International Electrotechnical Commission
IEVS	Income Eligibility and Verification System
IRS	Internal Revenue Service
ISO	International Organization for Standardization
IT	Information Technology
ITISP	Information Technology Infrastructure Services Program
LIHEAP	Low Income Home Energy Assistance Program
LLC	Limited Liability Company
MCO	Managed Care Organization
MDR	Managed Detection and Response
MOE	Maintenance-of-Effort
MOU	Memorandum of Understanding
MSI	Multisource Service Integrator
NIST	National Institute of Standards and Technology
OFM	Office of Financial Management
OHR	Office of Human Resources
PHE	Public Health Emergency
PL	Planning
PS	Personnel Security
RA	Risk Assessment
SA	System and Services Acquisition
SaaS	Software as Service
SABG	Substance Abuse Block Grant
SAT	Security Awareness Training
SEFA	Schedule of Expenditures of Federal Awards
Security Standard	Commonwealth's Information Security Standard, SEC 501
SI	System and Information Integrity
SNAP	Supplemental Nutrition Assistance Program
SOC	Service Organization Control
SOEI	Statement of Economic Interest
SOP	Standard Operating Procedure
SSBG	Social Services Block Grant
SSP	System Security Plan
SWICA	State Wage Information Collections Agency
TANF	Temporary Assistance for Needy Families
TPS	Tax Performance System
UI	Unemployment Insurance
U.S.	United States
USC	United States Code

ACRONYMS FOR AUDITOR'S SECTION

Acronym	Definition
UVA	University of Virginia
VITA	Virginia Information Technologies Agency
VPN	Virtual Private Network
VRS	Virginia Retirement System
WIC	Women, Infants, and Children