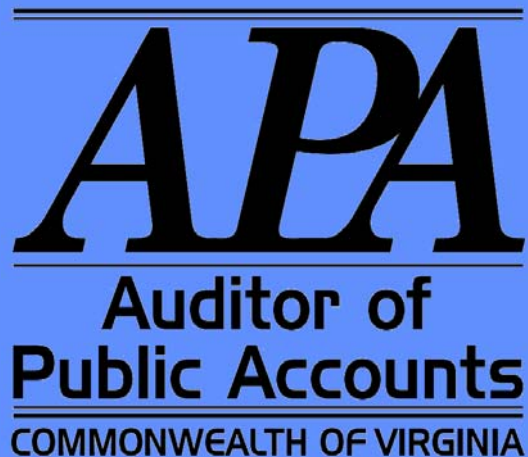


**DEPARTMENT OF EDUCATION
INCLUDING
DIRECT AID TO PUBLIC EDUCATION
AND
VIRGINIA SCHOOLS FOR DEAF AND BLIND**

**REPORT ON AUDIT
FOR THE YEAR ENDED
JUNE 30, 2007**



AUDIT SUMMARY

Our audit included the Department of Education, Direct Aid to Public Education, the Virginia School for the Deaf and Blind in Staunton, and the Virginia School for the Deaf, Blind, and Multi-Disabled in Hampton. Our audit for the year ended June 30, 2007, found:

- proper recording and reporting of transactions, in all material respects, in the Commonwealth Accounting and Reporting System and the Department's Oracle Financials System;
- recommendations for improving internal controls and its operations, but we do not consider matters involving internal control and its operation to be material weaknesses;
- no instances of noncompliance with applicable laws and regulations or other matters that we are required to report; and
- inadequate correction of prior year findings at the Virginia School for the Deaf and Blind in Staunton, and the Virginia School for the Deaf, Blind, and Multi-Disabled in Hampton

Education is also the designated fiscal agent for the Comprehensive Services Act for At-Risk Youth and Families (CSA). We issue a separate report for CSA.

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AUDIT FINDINGS AND RECOMMENDATIONS

Department of Education

Update and Revise Risk Assessment Plan

We found the Department of Education's (Education) Risk Assessment Plan (Plan) to be out of date and not in compliance with the Commonwealth's Information Technology Security Standard (Standard). The most recent version of the Plan is March 2002. The Standard states an agency shall conduct a formal Risk Assessment of the information technology (IT) systems, as needed, but not less than every three years and conduct an annual self assessment to determine the continued validity of the Plan. Education does not comply with either of these requirements in the Standard.

A current up-to-date Plan is essential and for every IT system classified as 'sensitive.' The Plan must contain the following:

- Identify potential threats to an IT system and the environment in which it operates;
- Determine the likelihood that threats will materialize;
- Identify and evaluate vulnerabilities; and
- Determine the loss impact if someone exploits one or more vulnerabilities by a potential threat.

Education's Plan is over five years old and leaves sensitive systems without updated potential threats and vulnerabilities. The lack of identifying new potential threats and vulnerabilities could put their sensitive systems at risk. This could negatively impact the entire Commonwealth because Education is responsible for disbursing over five billion dollars to school divisions throughout the year. This is accomplished through Education's IT systems so it is imperative their systems classified as sensitive have an updated Plan that contains all bulleted items above.

The Department should update their Plan and ensure it complies with the Standard. We recommend the Department draft a plan to update their IT policies on a cyclical basis that complies with the Standard. The plan should encompass all IT policies and procedures and should include yearly self assessments to determine the validity of each IT policy. This cycle based approach will benefit the Department and help to ensure the Department's IT systems are secure.

Revise and Document Year-end Closing Procedures

Education failed to correct a batch coding error in their year-end accounts receivable amounts for the School Nutrition Program. The coding error occurred in their internal accounting system, Oracle Financials. As a result, Education initially provided incorrect financial information, a misstatement of more than \$2.8 million, to the State Comptroller for inclusion in the Commonwealth's Annual Financial Report.

We recommend that Education revise its year-end closing policies to ensure that accounting has a process to correct similar recording errors within its internal accounting system in the future. We further recommend that Education institute a formal review process to ensure that financial information in all systems is accurate.

Virginia School for the Deaf, Blind & Multi-Disabled at Hampton

Strengthen Internal Controls over CARS Access

We found employees had both entered and approved the same batch in the Commonwealth Accounting and Reporting System (CARS) on 50 separate occasions during fiscal year 2007. Failure to separate the batch entry and batch approval duties could lead to individuals creating plausible false or fraudulent entries in CARS. Given the number of users that have entry and approval access rights at the agency, a proper separation of duties seems feasible. We recommend that the Virginia School for Deaf, Blind, and Multi-disabled at Hampton (School at Hampton) separate the duties of batch entry and approval when dealing with the same batch of transactions. We also recommend that the School at Hampton review the current users that have access to CARS and determine whether such access is necessary or reasonable.

Virginia School for the Deaf and Blind at Staunton

Strengthen Internal Controls over CARS Access

We found that an employee had both entered and approved the same batch in CARS on 77 separate occasions during fiscal year 2007. Failure to separate the batch entry and batch approval duties could lead to individuals creating plausible false or fraudulent entries in CARS. While the limited number of employees may appear to justify a lack of separation of duties, this represents a significant risk to the Virginia School for Deaf and Blind at Staunton (School at Staunton). We recommend that the School at Staunton separate the duties of batch entry and approval when dealing with the same batch of transactions. We also recommend that Staunton review the current users that have access to CARS and determine whether such access is necessary or reasonable.

DEPARTMENT OVERVIEW

Education has four functional areas, described in more detail below:

- Direct Aid to Public Education
- Central Office Operations
- Virginia School for the Deaf and Blind in Staunton; Virginia School for the Deaf, Blind, and Multi-Disabled in Hampton
- Comprehensive Services Act for At-Risk Youth and Families

Education provides funding to localities for elementary and secondary public education through the Direct Aid to Public Education program. During fiscal year 2007, Education transferred over \$6.6 billion in state and federal funds to local school divisions. State dollars make up approximately 84.8 percent of these funds, which support the Standards of Quality and other State Direct Aid.

Education's Central Office assists the public school systems, by providing training, technical assistance, and monitoring the compliance with laws and regulations of 132 operational school divisions. Education assists school divisions, colleges, and universities in helping teachers and other staff improve their skills, and it licenses and certifies school personnel. Education also serves as the pass-through agency for state and federal funds, and determines the allocation of state money to local school divisions through direct aid to local school divisions.

Education also maintains operational control over the two schools for the deaf and blind. The schools provide comprehensive instructional programs and services to children with serious auditory and visual impairments, and multi-disabilities that local school divisions cannot serve. The State Board of Education is the governing body of the Virginia Schools for the Deaf and Blind Foundation (Foundation). The Foundation promotes the growth, progress, and welfare of the Schools for the Deaf and Blind.

Education is the designated fiscal agent for the Comprehensive Services Act for At-Risk Youth and Families (CSA). Central Office staff process pool fund payments to localities for services performed assisting at-risk youth. We issue a separate report for CSA.

FINANCIAL INFORMATION

Education primarily receives General Fund appropriations, which account for over 84 percent of total funding. Education also receives federal grants and collects fees for teacher licensure. The Schools for the Deaf and Blind receive funds from the General Fund, local school divisions, federal grants, and income from the Foundation.

The following table summarizes budget and actual operating activity for fiscal year 2007 by Education's functional areas, and we provide more detailed financial information for each area in this report.

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Expenses</u>
Direct Aid to Public Education	\$6,611,427,036	\$6,665,795,384	\$6,543,835,844
Central Office operations	122,877,818	123,281,454	100,774,419
Virginia School for the Deaf and Blind in Staunton	8,081,826	8,927,631	8,599,583
Virginia School for the Deaf, Blind and Multi-Disabled in Hampton	<u>7,093,269</u>	<u>7,210,287</u>	<u>6,719,950</u>
Total	<u>\$6,749,479,949</u>	<u>\$6,805,214,756</u>	<u>\$6,659,929,796</u>

Direct Aid to Public Education

Education acts as a pass-through agency for state and federal funds and determines the allocation of funds to local school divisions. Over \$6.5 billion in state and federal funding goes to local school divisions primarily for public education and local school functions. The following table summarizes these expenses by fund. General funds make up roughly 84.8 percent of this funding.

Budget and Expense Analysis for 2007 – Direct Aid to Public Education

	<u>Original Budget</u>	<u>Adjusted Budget</u>	<u>Actual Expenses</u>
General funds	\$5,695,619,782	\$5,650,017,059	\$5,636,041,235
Special funds	795,000	795,000	651,293
Commonwealth transportation fund	2,173,000	2,173,000	2,173,000
Trust and agency funds	178,747,154	178,747,154	116,003,959
Federal funds	<u>734,092,100</u>	<u>834,063,171</u>	<u>788,966,357</u>
Total	<u>\$6,611,427,036</u>	<u>\$6,665,795,384</u>	<u>\$6,543,835,844</u>

Education received one-time additional funding of \$54 million in general funds in fiscal year 2007. This additional funding is the “Hold Harmless Sales Tax” program in the Appropriation Act. These funds represent the state’s share of funding to correct an error in the sales tax projections to Education. Local school divisions throughout the state received the funds in order to maintain the same level of projected state funding in fiscal 2007 as previously adopted in the Appropriation Act. The Governor and General Assembly did not include the funding in fiscal year 2008.

The difference in adjusted budget and actual expenses relating to General Funds is due to the average daily membership (ADM). The ADM is the average daily number of students for a locality; each locality has their own ADM. The Budget Office produces an ADM estimate for each locality. This estimate drives the direct aid payments. In March of each year all 136 school divisions submit actual ADM figures; they can be higher or lower than the estimate produced by the Budget Office. During fiscal year 2007 the original estimate was off by less than one-tenth of one percent when compared to actual ADM figures.

The variance between budgeted and actual spending of Trust and Agency Funds results from the method of processing disbursements for debt service on the Virginia Public School Authority Education Technology Notes. While the Direct Aid to Public Education appropriation includes the use of these funds, the Treasury Department makes the actual disbursements and records the disbursement as an expense in Treasury’s budget.

Finally, the increase between the original and final budget in federal funds represents executive actions to provide additional federal revenue appropriations to support greater than expected expenses in special education grants by local school divisions.

The majority of the expenses under State Education Assistance Programs are transfer payments to localities for several different programs. Standards of Quality funding, which is included in the State Education Assistance Programs, makes up approximately 63 percent of all aid sent to local school divisions, with another roughly 20 percent from special state revenue sharing, which consists of a portion of net revenue from the state sales and use tax. The following table shows Direct Aid transfer payments by program.

Direct Aid to Public Education Expenses by Program

	<u>Expenses</u>	<u>Percent</u>
State Education Assistance Programs	\$5,752,420,959	87.9%
Federal Education Assistance Programs	788,966,357	12.1%
Financial Assistance for Cultural and Artistic Affairs	<u>2,448,528</u>	<u>-</u>
Total	<u>\$6,543,835,844</u>	<u>100.0%</u>

The Standards of Quality set minimum standards for programs and services each local school board should provide. Education allocates funds to each locality based on demographic and census information gathered from local school divisions, following the provisions outlined in the Appropriation Act and federal grant agreements. Sales and use tax disbursements go to each school division using census data of school-age children within the school divisions. The school divisions receive lottery profit allocations based on the number of students reported for each school division in the spring ADM count multiplied by the per pupil amount determined by the General Assembly.

Education calculates most state entitlement payments based on the ADM for each school division and the total departmental appropriation. At the beginning of the fiscal year, the Department makes a preliminary calculation of 24 equal installment payments for each school division. After each school division reports its actual average daily membership as of March 31, Education adjusts the remaining installment payments to reflect each school division's actual average daily membership. The following table shows expenditures in direct aid over the last five fiscal years. In 2007, total direct aid increased roughly \$708 million over 2006 levels due to increased average daily membership and increased per-pupil appropriations resulting from the Standards of Quality re-benchmarking process.

Costs per Pupil for Fiscal Years 2004-2007

	<u>Fiscal Year 2004</u>	<u>Fiscal Year 2005</u>	<u>Fiscal Year 2006</u>	<u>Fiscal Year 2007</u>
Direct aid to localities expenses*	\$ 4,819,436	\$5,468,157	\$5,835,526	\$6,543,836
Total students**	1,165,905	1,175,734	1,184,078	1,189,904
Per pupil expenses***	\$4,134	\$4,651	\$4,928	\$5,499
Total teachers****	92,833	95,762	97,861	99,231

*Dollars in thousands

**Final March 31, adjusted average daily membership (ADM)

***Direct Aid to localities expenditures divided by total students

**** Reported from the Instructional Personnel Report for corresponding school years

Central Office Operations

2007 Budget and Expense Analysis – Central Office

	<u>Original Budget</u>	<u>Adjusted Budget</u>	<u>Actual Expenses</u>
General funds	\$ 61,138,693	\$ 61,546,478	\$ 60,235,770
Special funds	5,696,598	5,696,598	2,793,691
Commonwealth transportation fund	226,983	226,983	207,932
Trust and agency	279,663	279,663	82,904
Federal trust funds	<u>55,535,881</u>	<u>55,531,732</u>	<u>37,454,122</u>
Total	<u>\$122,877,818</u>	<u>\$123,281,454</u>	<u>\$ 100,774,419</u>

The increase in the Adjusted Budget as compared to the original budget primary stems from a general fund increase of \$633,148 to support costs associated with salary and benefit increases that were approved during the 2006 General Assembly session.

The variances in the budget and actual federal spending occur because the Department compiles the estimates of federal awards up to two years in advance. The Department does not receive notification of actual award amounts or new programs until the beginning of the fiscal year, which is after the approval of the original budget.

As the table below shows, Central Office's largest category of expense is contractual services. In fiscal year 2006, Education began using Pearson Educational Measurement to administer, grade, and evaluate Standards of Learning tests and other tests associated with the implementation of the federal No Child Left Behind Act. Pearson is the largest contractual vendor used by Education, and was paid \$22.4 million in fiscal year 2007 for these services.

Central Office Operations Fiscal 2007 Expense Analysis

Contractual services	\$ 59,630,830
Personal services	26,965,319
Transfer payments	10,875,537
Continuous charges	1,542,233
Equipment	456,788
Supplies and materials	<u>1,303,712</u>
Total	<u>\$100,774,419</u>

Virginia Schools for the Deaf and Blind

The Virginia School for the Deaf and Blind in Staunton (School in Staunton) and the Virginia School for the Deaf, Blind, and Multi-Disabled in Hampton (School in Hampton) provide comprehensive instructional programs and services to children with serious auditory and visual impairments and multiple disabilities that local school divisions cannot serve.

At the direction of the General Assembly, the Virginia Board of Education is planning for the consolidation of the two schools for the deaf, blind, and multi-disabled at the Staunton school site. The General Assembly authorized \$2.5 million for the preliminary architectural and engineering studies for fiscal year 2007, and appropriated \$3.5 million for fiscal year 2008 to continue the consolidation of the schools.

Budget and Expense Analysis for Fiscal 2007
Virginia School for the Deaf and Blind at Staunton

	<u>Original Budget</u>	<u>Adjusted Budget</u>	<u>Actual Expenses</u>
General funds	\$ 7,078,912	\$ 7,322,676	\$ 7,118,934
Special funds	449,102	851,143	759,024
Federal trust funds	<u>553,812</u>	<u>753,812</u>	<u>721,625</u>
Total	<u>\$ 8,081,826</u>	<u>\$ 8,927,631</u>	<u>\$ 8,599,583</u>

Budget and Expense Analysis for Fiscal 2007
Virginia School for the Deaf, Blind, and Multi-Disabled at Hampton

	<u>Original Budget</u>	<u>Adjusted Budget</u>	<u>Actual Expenses</u>
General funds	\$ 6,595,828	\$ 6,712,846	\$ 6,662,843
Special funds	286,351	286,351	-0
Federal trust funds	<u>211,090</u>	<u>211,090</u>	<u>57,107</u>
Total	<u>\$ 7,093,269</u>	<u>\$ 7,210,287</u>	<u>\$6,719,950</u>

Personal service costs account for the majority of expenses at both schools. The table below shows fiscal year 2007 operating expenses for the Schools for the Deaf and Blind broken down by type of expense.

Fiscal 2007 Operating Expenses by Type
Virginia Schools for the Deaf and Blind

	<u>Staunton</u>	<u>Hampton</u>	<u>Total</u>	<u>Percentage</u>
Personal services	\$6,776,979	\$5,054,888	\$11,831,867	77.2%
Contractual services	1,053,611	814,749	1,868,360	12.2%
Supplies and materials	361,849	379,445	741,294	4.8%
Continuous charges	227,341	340,870	568,211	3.7%
Equipment	165,025	55,768	220,793	1.5%
Other	<u>14,778</u>	<u>74,230</u>	<u>89,008</u>	<u>.6%</u>
Total	<u>\$8,599,583</u>	<u>\$6,719,950</u>	<u>\$15,319,533</u>	<u>100.0</u>

The School in Staunton serves 116 students including 91 residential students at an average annual per-pupil cost of \$74,134. The School in Hampton serves 41 students including 18 residential students at an average annual per-pupil cost of \$163,901. Hampton's per-pupil costs were significantly higher this year than last year because of its declining enrollment. As existing students graduate and leave, the school is not replacing these students, due to the proposed consolidation of the two schools. Overall, the number of students served by the Schools for the Deaf and Blind decreased by 6 percent over the prior year.

Virginia Schools for the Deaf and Blind
Cost per Pupil for Fiscal Years 2006 and 2007

	<u>Staunton</u>		<u>Hampton</u>	
	<u>2006</u>	<u>2007</u>	<u>2006</u>	<u>2007</u>
Operating Expenses	\$8,567,817	\$8,599,583	\$7,325,260	\$6,719,950
Total Students	114	116	53	41
Per Pupil Expenses	\$75,156	\$74,134	\$138,212	\$163,901

The Foundation supports and aids the Schools for the Deaf and the Blind in the existing and future enterprises involving the Schools. The Foundation administers gifts, grants, bequests, and devices consistent with their terms and for the benefit of the Schools for the Deaf and Blind. The State Board of Education approves the Foundation's budget and acts as its governing board. The Assistant Superintendent of Finance

serves as the Secretary/Treasurer of the Foundation, oversees the actions of the Foundation investor, and reports financial activities to the Board of Education.

Annually, the Schools receive income from the Foundation's investments, which they must spend in accordance with a plan submitted to the Foundation's board. At December 31, 2006, the market value of the Foundation's investment portfolio was \$3,072,434, having earned \$336,398 during calendar year 2006. The Board approved calendar year 2006 disbursements to the School in Staunton of \$51,591 and to the School in Hampton of \$12,059.



Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

November 28, 2007

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

The Honorable Thomas K. Norment, Jr.
Chairman, Joint Legislative Audit
and Review Commission
General Assembly Building
Richmond, Virginia

We have audited the financial records and operations of the **Department of Education including the Direct Aid to Public Education, the Virginia School for the Deaf and Blind in Staunton, and the Virginia School for the Deaf, Blind, and Multi-Disabled in Hampton** for the year ended June 30, 2007. We conducted our audit in accordance with Government Auditing Standards, issued by the Comptroller General of the United States.

Audit Objectives

Our audit's primary objective was to evaluate the accuracy of Department of Education's financial transactions as reported in the Comprehensive Annual Financial Report for the Commonwealth of Virginia for the year ended June 30, 2007. In support of this objective, we evaluated the accuracy of recording financial transactions on the Commonwealth Accounting and Reporting System and in the Department's Oracle Financials System, reviewed the adequacy of Department's internal control, tested for compliance with applicable laws, regulations, contracts, and grant agreements and reviewed corrective actions for audit findings from prior year reports.

Audit Scope and Methodology

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

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

- Allocations of Direct Aid to Localities
- Federal grant revenues and expenses
- Contractual services expenses
- Payroll expenses
- Appropriations
- Network Security

We performed audit tests to determine whether the Department's controls were adequate, had been placed in operation, and were being followed. Our audit also included tests of compliance with provisions of applicable laws and regulations. Our audit procedures included inquiries of appropriate personnel, inspection of documents, records, and contracts, and observation of the Department's operations. We tested transactions and performed analytical procedures, including budgetary and trend analyses. We confirmed investment portfolio balances for the Virginia Schools for the Deaf and Blind Foundation with outside parties.

Conclusions

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

We noted certain matters involving internal control and its operation that require management's attention and corrective action. These matters are described in the section entitled "Audit Findings and Recommendations." The Department has taken adequate corrective action with respect to audit findings reported in the prior year that are not repeated in this report.

Exit Conference and Report Distribution

We discussed this report with management on November 28, 2007. Management's response has been included at the end of this report.

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

AUDITOR OF PUBLIC ACCOUNTS

WJK/wdh



COMMONWEALTH of VIRGINIA

DEPARTMENT OF EDUCATION

P.O. BOX 2120

RICHMOND, VA 23218-2120

December 5, 2007

TO: Walter Kucharski, Auditor of Public Accounts
Duane Miller, Auditor

FROM: Kent Dickey, Assistant Superintendent for Finance *KCD*
Marie Williams, Director of Accounting *mgw*

SUBJECT: Response to FY 2007 Audit of the Virginia Department of Education, the Virginia School for the Deaf, Blind & Multi-Disabled at Hampton, and Virginia School for the Deaf and Blind at Staunton

Department of Education

Update and Revise Risk Assessment Plan

The Virginia Department of Education concurs with the finding that the agency Risk Assessment is out-of-date.

Background

The 2002 Risk Assessment was due to be reviewed in 2005. Unfortunately, the agency Information Security Officer was transferred to the Virginia Information Technology Agency (VITA) and no remaining staff had the skills required to conduct an IT Risk Assessment. At the same time, VITA was developing new security standards and guidelines. Because the processes and procedures in place ensured a secure environment, the decision was made to wait until the new standards were in effect before updating the Risk Assessment. The standards and guidelines were published in July 2006 with an effective date of July 2007, which was later extended to September 30, 2007. During this time period, VDOE staff met with VITA to request that they conduct an independent Risk Assessment. VITA declined, but indicated that agency training in conducting a Risk Assessment would be provided. The training was never conducted.

Action Taken

In July 2007, funds became available to engage a consultant to review the agency security program. A consultant was selected and began work in August 2007. The decision was made to conduct a full Business Impact Analysis prior to conducting the actual Risk Assessment. The Business Impact Analysis is complete. The Risk Assessment is scheduled to be delivered on December 7.

Revise and Document Year-end Closing Procedures

The Virginia Department of Education concurs with the finding that FY07 receivables reported on Attachment 20 for Agency 197 submitted to the Department of Accounts were initially understated by approximately \$2.8 million.

Background

All payables at June 30 paid from federal funds during July, August, and the first half of September must be reported to DOA as receivables from the federal government. The department's financial system, Oracle Financials, must be used to report federal payables and receivables because CARS does not record P vouchers in September. One batch imported from the School Nutrition System in July was not coded with a P or an N before it was interfaced to CARS. The batch was corrected in CARS, but the "P" suffix could not be added to the Oracle Financials voucher numbers in the batch because the batch had posted to the general ledger. Based on the published FY06 Commonwealth of Virginia financial statements, the estimated impact of this error on the Commonwealth's FY07 financial statements would have been less than 0.17%.

Action Taken

Receivables reported for July and August based on P vouchers in Oracle Financials will be reconciled to the CARS Report 1495, 1496, and 1497. A "P" suffix cannot be added to Oracle Financials voucher numbers that have posted to the general ledger.

Walter Kucharski
Duane Miller
December 5, 2007
Page 3

The Virginia School for the Deaf, Blind & Multi-Disabled at Hampton and the Virginia School
for the Deaf and Blind at Staunton

Strengthen Internal Controls over CARS Access

The Virginia Department of Education agrees that employees at the Virginia School for the Deaf, Blind & Multi-Disabled at Hampton and the Virginia School for the Deaf and Blind at Staunton entered and approved the same batch in the Commonwealth Accounting and Reporting System (CARS) for Agencies 219 and 218.

Background

Due to vacancies and limited staff, the Virginia School for the Deaf, Blind & Multi-Disabled at Hampton and the Virginia School for the Deaf and Blind at Staunton believed that compensating controls were sufficient.

Action Taken

Batch entry and batch approval duties for transactions in the Commonwealth Accounting and Reporting System (CARS) have been separated at both schools. Staff security access at both schools has also been changed in CARS to provide proper segregation of duties for these functions. Staff security access in CARS for both schools was confirmed by VDOE with the Department of Accounts on October 9, 2007.

DEPARTMENT OF EDUCATION

Billy K. Cannaday, Jr.
State Superintendent of Public Instruction

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