



VIRGINIA MUSEUM OF FINE ARTS

REPORT ON AUDIT FOR THE YEAR ENDED JUNE 30, 2021

Auditor of Public Accounts
Staci A. Henshaw, CPA

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AUDIT SUMMARY

We have audited the procurement and contract management and non-payroll expenses cycles at the Virginia Museum of Fine Arts (Museum) for the fiscal year ended June 30, 2021. We also reviewed corrective action on prior findings related to capital assets and information system security. Our audit found:

- proper recording and reporting of all transactions, in all material respects, in the Commonwealth's accounting and financial reporting system, Commonwealth's purchasing system, and the Commonwealth's capital asset system, except as noted in the finding titled "Strengthen Internal Controls over Construction in Progress;"
- eight matters involving internal control and its operation necessary to bring to management's attention;
- three of the eight internal control matters are considered to be instances of noncompliance with applicable laws and regulations or other matters that are required to be reported; and
- adequate corrective action with respect to the seven prior audit findings identified as "Resolved" in the [Findings Summary](#).

We did not review management's corrective action on prior audit findings identified as "Deferred" in the [Findings Summary](#). We will follow up on these findings in a future audit.

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AUDIT FINDINGS AND RECOMMENDATIONS

Strengthen Internal Controls over Construction in Progress

Type: Internal Control

Repeat: Yes (first issued in 2018)

Prior Title: Implement Policies and Procedures over Construction in Progress

The Museum's Finance Division (Finance) does not consider the status of the capital project when capitalizing construction-in-progress (CIP). As a result, Finance transferred all CIP, totaling \$1.22 million, to a capitalized asset account at fiscal year-end when the project was not complete. In addition, Capital Outlay Management Division (Capital Outlay Management) does not track or record CIP reductions in its tracking spreadsheets.

Commonwealth Accounting Policies and Procedures Manual (CAPP Manual) Topic 30210 states agencies should capitalize CIP quarterly until the project is complete and upon completion, should transfer the total capitalized cost to the appropriate capital asset account. CAPP Manual Topic 30310 requires agencies to maintain sufficient documentation to support changes made to the CIP balance. Agencies should review and enter each project into a comprehensive spreadsheet with specific information; the appendix of CAPP Manual Topic 30310 includes a CIP tracking spreadsheet for agency use. In addition, the agency should reconcile this spreadsheet to the Commonwealth's capital asset system via the schedule of changes in CIP by agency and project at least quarterly to ensure accuracy and completeness of reported amounts.

The Museum believed their policies and procedures included all requirements from the CAPP Manual and its process was adequate; however, Finance does not use Capital Outlay Management's CIP tracking spreadsheet to identify and evaluate projects for completeness and capitalization. Without properly identifying, tracking, and reporting expenses related to CIP, there is an increase in the risk of misstatement of asset capitalization in the Commonwealth's capital asset system.

Finance and Capital Outlay Management should strengthen its internal controls over tracking, reporting, and reconciling CIP by updating its policies and procedures in accordance with the CAPP Manual. In addition, Finance and Capital Outlay Management should work together to properly record CIP when the capital project is under construction and then transfer the total capitalizable cost to the appropriate capital asset account when the project is complete.

Allocate Additional Resources for Year-end Reconciliations

Type: Internal Control

Repeat: Partial (first issued in 2018)

Prior Title: Reconcile Capital Assets Monthly

The Museum did not reconcile its internal records and the Commonwealth's capital asset system to the Commonwealth's accounting and financial reporting system prior to certifying to the Department of Accounts (Accounts) at fiscal year-end. The Museum completed the reconciliations 14 and 23 business days, respectively, after certification. In addition, the Museum did not address a \$1.14 million

discrepancy between the Commonwealth's capital asset system and the Commonwealth's accounting and financial reporting system.

The CAPP Manual Topic 20905 states agencies may not certify reconciliations as complete until agencies specifically and completely identify all reconciling items at the transaction level. In addition, agencies are prohibited from submitting a month-end or fiscal-year-end certification until the related reconciliation is complete and fully documented. CAPP Manual Topic 30905 states that agencies must reconcile information in the Commonwealth's capital assets system to the Commonwealth's accounting and financial reporting system to ensure it has interfaced properly and is valid for financial reporting purposes. Any reconciling items must be thoroughly investigated, documented and with appropriate adjustments made. In addition, the agency must certify to Accounts that it completed the reconciliation each month and must report discrepancies promptly to Accounts to facilitate research and correction.

The Museum does not have adequate resources at fiscal year-end to complete reconciliations prior to the certification due date. In addition, the Museum did not address the discrepancy between the Commonwealth's capital asset system and the Commonwealth's accounting system because the discrepancy occurs every fiscal year-end and resolves on its own by the following month reconciliation. However, this is not reasonable since the Museum did not realize that the discrepancy was due to a timing variance between the Museum submitting CIP transactions to the Commonwealth's capital asset system and Accounts releasing the transactions, which records CIP transactions in the system. By not addressing discrepancies and completing reconciliations prior to certifying the reconciliation, the Museum increases the risk of recording inaccurate information in the Commonwealth's accounting and financial reporting system. The Museum should allocate additional resources at year-end to complete reconciliations timely and address discrepancies in accordance with the CAPP Manual.

Deactivate Access to the Commonwealth's Purchasing System Timely

Type: Internal Control and Compliance

Repeat: No

The Museum did not deactivate terminated employees' access to the Commonwealth's purchasing system in a timely manner. Eight out of eight (100%) terminated employees had their purchasing system access deactivated between 67 and 538 calendar days after the employee's termination date.

The Commonwealth's Information Security Standard (Security Standard), SEC 501, Section PS-4a, states that an organization must disable information system access within 24 hours of employment termination. Additionally, the Commonwealth's Electronic Procurement System Security Standard, Section 2.10, states that access to the purchasing system shall be deactivated when the requirement for access no longer exists and in cases involving personnel issues such as termination, or unacceptable use of the Commonwealth's purchasing system, those employees with access shall be reported immediately to the agency's Purchasing Security Officer so action can be taken to deactivate access as needed. Since the purchasing system is a web-based application accessible from anywhere, untimely removal of user access increases the risk of unauthorized transactions that may compromise the integrity of confidential purchasing and accounting and financial reporting system.

The Museum does not deactivate terminated employee's access to the Commonwealth's purchasing system until management hires a new employee to ensure access privileges for the job position remain the same. The Museum should develop policies and procedures to include the purchasing system access roles based on job position to ensure the Museum deactivates the access timely in accordance with the Information and Procurement System Security Standards.

Improve Controls over Cash Deposits

Type: Internal Control

Repeat: No

The Museum inappropriately deducts expenses from its cash deposit prior to depositing funds into the State Treasury. The expenses deducted from its cash deposit include the cashing of per diem checks issued to visiting curators or art installers who are onsite to set-up and break-down exhibitions on loan to the Museum.

Per CAPP Manual Topic 20505, state agencies and institutions collecting or receiving public funds or moneys from any source, belonging to or for the use of the Commonwealth, or for the use of any state agency, shall deposit such funds into the State Treasury, without any deductions on account of salaries, fees, costs, charges, expenses, refunds, or claims.

The Museum was not aware that it should not use the cash deposit to pay vendors. The Museum does not have a petty cash account and deducted funds from the cash deposit to make immediate payments. When the Museum processes payments and expense reimbursements outside of the Commonwealth's accounting and financial reporting system, there is an increased risk of fraud, abuse, and circumvention of internal controls, which increases the risk that users can circumvent other compensating controls and perform unauthorized transactions.

The Museum should create policies and procedures to ensure employees pay vendors and reimburse employees using the Commonwealth's accounting and financial reporting system or, when appropriate, use its small purchase charge card in accordance with the CAPP Manual.

Improve Review Process over Small Purchase Charge Card Reconciliations

Type: Internal Control

Repeat: No

The Museum did not identify split purchases during its review of small purchase charge card (SPCC) reconciliations. A split purchase occurs when a cardholder or vendor processes a payment in multiple smaller transactions when the total of the transactions exceeds the card's transaction limit. Out of the nine potential split purchases tested, one cardholder intentionally conducted three (33.33%) split purchases and exceeded the transaction limit of \$10,000, as follows:

- four purchases totaling \$18,075 in December 2020;
- two purchases totaling \$10,085 in February 2021; and

- two purchases totaling \$13,600 in May 2021.

CAPP Manual Topic 20355 states the supervisor must review and approve the reconciled statement in writing and by this process, the supervisor is agreeing that all information provided is correct and valid state business expenses. The SPCC Program Administrator is responsible to monitor on a regular basis, at least monthly, the transactional data for the SPCC cards to ensure compliance to policy, which includes split orders. In addition, if a cardholder authorizes a charge in excess of the per transaction limit established for that card, whether by splitting the invoice, encouraging the vendor to circumvent the SPCC's bank denial, or any other means, the card should be revoked by the agency for a minimum of three months. The Museum's policies and procedures state cardholders are not allowed to charge more than the limit of the card, including both the single purchase limit and monthly limit and this specifically includes having a vendor split an order into two or more charge tickets to get around the individual card limit.

The cardholder's supervisor did not perform an adequate review of the monthly reconciliations, and the Program Administrator did not properly monitor the monthly SPCC transactions. Without performing an adequate review of cardholder's SPCC reconciliations, there is an increased risk in misuse or fraudulent use of the SPCC.

The Museum should communicate policies and procedures to cardholders and supervisors to ensure cardholders follow SPCC guidelines and supervisors adequately review the monthly reconciliations. In addition, the Museum should update its policies and procedures to include all Program Administrator responsibilities in accordance with the CAPP Manual.

Ensure Compliance with the Conflict of Interests Act

Type: Internal Control and Compliance

Repeat: No

The Museum policies and procedures over Statement of Economic Interest (SOEI) filings are not adequate to ensure compliance with the Code of Virginia requirements. The Museum does not have a process requiring new hires to file SOEI forms upon assumption of employment and to complete the required training within two months after becoming a filer. In addition, the Museum does not have a process to properly identify and track individuals in a position of trust to ensure compliance with the Conflicts of Interests Act (COIA) requirements.

Section 2.2-3118.2 of the Code of Virginia requires certain employees to file disclosures as a condition to assuming employment. Sections 2.2-3128 through 2.2-3131 of the Code of Virginia require that each employee occupying 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. While the Museum's policies and procedures appropriately require existing filers to file annually and train semiannually, the Museum was not aware of the COIA requirements regarding new hires. Without policies and procedures to identify all employees in positions of trust, the Museum could be susceptible to actual or perceived conflicts of interest and may not be able to hold its employees accountable to COIA requirements. 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.

The Museum should implement a process to identify employees within positions of trust and ensure that they file appropriate disclosures upon hire. The Museum should update its policies and procedures to reflect current Code of Virginia requirements and the guidance issued by the Commonwealth's Ethics Advisory Council.

Continue to Improve Management of the Change Fund

Type: Internal Control

Repeat: Partial (first issued in 2013)

Prior Title: Properly Manage the Change Fund

The Museum continues to use a change fund without approval from Accounts. The Museum submitted a petty cash request to Accounts in fiscal year 2017 to establish a petty cash fund for emergency purchases, immediate payment to vendors, and a change fund. Accounts acknowledges the Museum submitted a petty cash request and the Museum provided additional information and policies and procedures upon Accounts' request; however, Accounts has not provided a response as of fiscal year 2022.

CAPP Manual Topic 20330 states, to establish a petty cash fund, the Agency Head or Fiscal Officer should submit a signed request to the Director, General Accounting at Accounts, the State Comptroller will review the request, and notify the agency if it has been approved. Agencies may use petty cash funds to establish a change fund to make change for services rendered. Agencies should only use change funds where necessary and required, and the number of change funds may vary with the number of cash registers or with the number of locations at which cash sales are made or collections are made on account.

The Museum continues to use the unapproved change fund to prevent an interruption in business transactions related to cash sales. Without confirmation that Accounts will approve the fund, the Museum increases the risk for fraud and abuse. The Museum should inquire of Accounts as to the reason for the delay in responding to the petty cash request and determine if additional information is necessary to bring finality to this outstanding request.

Comply with the Security Standard's Requirements Regarding Security Awareness Training

Type: Internal Control and Compliance

Repeat: Partial (first issued in 2013)

Prior Title: Update the Information Security Program and Ensure Compliance with the Security Standard

During our 2018 Internal Control Questionnaire Review, we recommended the Museum ensure each employee is properly completing annual security awareness training and retain supporting evidence in accordance with the Security Standard. During our review, we determined the Museum did not create security awareness training policies and procedures and did not ensure that all employees completed the security awareness training as of fiscal year-end 2021.

The Security Standard, Section AT-1, requires agencies to develop policies and procedures to facilitate the implementation of the security awareness and training and associated security awareness and training controls. Section AT-2 states the agency is to provide basic security awareness training to information system users as part of initial training for new users; when required by information system changes; and annually or more often as necessary thereafter. In addition, Section AT-4 requires agencies to document and monitor individual information system security training activities including basic security awareness training and specific information system security training and retain individual training records for period as defined by the agencies' records retention policy.

During fiscal year 2022, the Museum created security awareness training policies and procedures and implemented a process to administer and track security awareness training for all employees. We will review the implementation of the Museum's corrective action during our next audit.

MUSEUM AND AUDIT SCOPE OVERVIEW

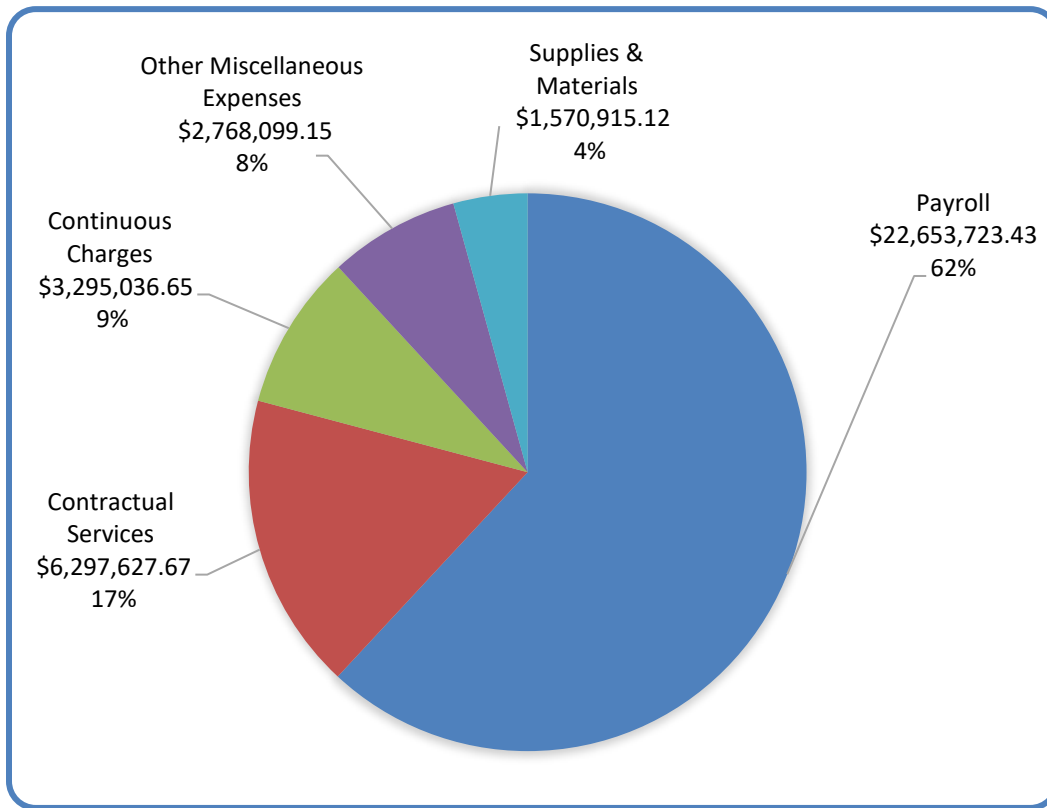
The Museum serves to collect, preserve, exhibit, and interpret art, and to encourage the study of the arts. The Museum houses a permanent collection of over 50,000 works of art from almost every major world culture. In addition, the Museum offers curated temporary exhibitions, arts-related audiovisual programs, symposia, lectures, conferences, and workshops by visual and performing artists. In June 2021, the Museum announced a \$190 million expansion and renovation project to begin in 2023 and will include more than 100,000 square feet of new gallery and exhibition space to display African art, photography, and 21st-century art. The Museum plans to complete the expansion project by the summer of 2025.

Our last audit of the Museum focused on the areas of revenues and capital assets. For this audit, we selected the area of procurement and contract management and non-payroll expenses. In addition, we followed up on prior findings related to capital assets and information system security to determine if the Museum has taken adequate corrective action for 11 prior findings from audit reports issued for fiscal years 2013 and 2018, 2017 procurement review, and 2018 internal control questionnaire (ICQ) review. We audited the Museum's main expense category of payroll during fiscal year 2016. While payroll is a critical business cycle, the non-payroll expenses had several significant internal control weaknesses identified by our office in prior reviews, which is why we selected it for review in the current audit.

Chart 1 below provides a breakdown of the Museum's expenses totaling \$36.6 million in fiscal year 2021, of which 38 percent were for non-payroll expenses including contractual services, continuous charges, supplies and materials, and other miscellaneous non-payroll expenses. Other miscellaneous non-payroll expenses include property, plant, and equipment related expenses and transfer payments. To ensure the Museum properly procured, managed, and recorded contracts and related expenses and designated those expenses for the appropriate program, we included internal controls over access to the Commonwealth's purchasing system, contract procurement, and contract management in the scope of our audit. We also tested other general expenses, including voucher processing and small purchase charge card transactions, and reviewed related internal controls over these areas during the audit.

Fiscal Year 2021 Expenses

Chart 1



Source: Commonwealth's accounting and financial reporting system



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

January 30, 2023

The Honorable Glenn Youngkin
Governor of Virginia

Joint Legislative Audit
and Review Commission

Virginia Museum of Fine Arts Board of Trustees

We have audited procurement and contract management and non-payroll expense cycles of the **Virginia Museum of Fine Arts** (Museum) for the year ended June 30, 2021. We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Audit Scope and Objectives

Our audit's primary objectives with regard to the procurement and contract management and non-payroll expenses cycles was to evaluate the accuracy of transactions as recorded in the Commonwealth's accounting and financial reporting system, Commonwealth's purchasing system, and Commonwealth's capital asset system; review the adequacy of the Museum's internal controls; and test compliance with applicable laws, regulations, contracts, and grant agreements. We also reviewed corrective actions for select findings related to capital assets and information system security from the prior year reports. See [Findings Summary](#) included in the Appendix for a listing of prior year findings and the status of follow-up on management's corrective action.

Audit Methodology

The Museum's management has responsibility for establishing and maintaining internal control and complying with applicable laws, regulations, contracts and grant agreements. 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, regulations, contracts, and grant agreements.

We gained an understanding of the overall internal controls, both automated and manual, as they relate to the audit objectives, sufficient to plan the audit. We considered significance and risk in determining the nature and extent of our audit procedures. We performed audit tests to determine whether the Museum'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, regulations, contracts, and grant agreements as they pertain to our audit objectives.

Our audit procedures included inquiries of appropriate personnel, inspection of documents, records, and contracts, and observation of the Museum's operations. We performed analytical procedures, including budgetary and trend analyses. We also tested details of transactions to achieve our objectives.

A non-statistical sampling approach was used. Our samples were designed to support conclusions about our audit objectives. An appropriate sampling methodology was used to ensure the samples selected were representative of the population and provided sufficient, appropriate evidence. We identified specific attributes for testing each of the samples and when appropriate, we projected our results to the population.

Conclusions

We found that the Museum properly stated, in all material respects, transactions recorded and reported in the Commonwealth's accounting and financial reporting system and the Commonwealth's purchasing system relating to the audit objectives, except as noted in the finding titled "Strengthen Internal Controls over Construction in Progress."

We noted certain matters pertaining to procurement and contract management and non-payroll expenses, involving internal control and its operation and compliance with applicable laws, regulations, contracts, and grant agreements that require management's attention and corrective action. These matters are described in the section entitled "Audit Findings and Recommendations."

The Museum has taken adequate corrective action with respect to select findings reported in the prior year that are listed as resolved in the [Findings Summary](#) in the Appendix.

Exit Conference and Report Distribution

We discussed this report with management on February 16, 2023. Management's response to the findings identified in our audit is included in the section titled "Museum Response." We did not audit management's response and, accordingly, we express no opinion on it.

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

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

RBC/vks

APPENDIX

Findings Summary

Finding	Follow-Up Status	Year(s) Issued
Properly Manage Local Funds	Resolved	2013
Improve Internal Controls over and Compliance with the Small Purchase Charge Card Program	Resolved	2013
Improve Internal Controls over Terminated Employees User Access	Deferred*	2013
Improve Internal Controls over Terminated Employees (Cycled Agency Payroll Review)	Deferred*	2016
Update Policies and Procedures (Cycled Agency Payroll Review)	Deferred*	2016
Ensure Compliance with the Prompt Pay Act (Cycled Agency Procurement Review)	Resolved	2017
Improve Contract Procurement and Management Process (Cycled Agency Procurement Review)	Resolved	2017
Discontinue Disallowed Charge Card Program (Cycled Agency Procurement Review)	Resolved	2017
Strengthen Controls over Small Purchase Charge Card Operations (Cycled Agency Procurement Review)	Resolved	2017
Properly Record Assets in the Commonwealth's Capital Asset System	Resolved	2018
Strengthen Internal Controls over Construction-in-Progress	Repeat**	2018 2021
Allocate Additional Resources for Year-end Reconciliations	Partial Repeat**	2018 2021
Improve Review Process over Small Purchase Charge Card Reconciliations	New	2021
Improve Controls over Cash Deposits	New	2021
Continue to Improve Management of the Change Fund	Partial Repeat**	2013 2021
Deactivate Access to the Commonwealth's Purchasing System Timely	New	2021
Comply with the Security Standard's Requirements Regarding Security Awareness Training	Partial Repeat**	2013 June 2018 ICQ 2021
Ensure Compliance with the Conflict of Interest Act	New	2021

*Follow-up Status on prior year findings identified as "Deferred" indicates review of management's corrective action on a prior year finding will be performed in a future audit.

**Follow-up Status on prior year findings identified as "Repeat" or "Partial Repeat" indicates sufficient corrective action on a prior recommendation is not complete; therefore, the prior year finding has been fully or partially repeated.



VIRGINIA MUSEUM OF FINE ARTS

Mrs. Staci Henshaw, CPA
Auditor of Public Accounts for the Commonwealth of Virginia

Date: February 21, 2023

Subject: Response to the audit of the procurement, contract management and non-payroll expenses cycles for the fiscal year ended June 30, 2021.

Dear Mrs. Henshaw:

Thank you for the opportunity to respond to the audit report for the fiscal year ended June 30, 2021.

We are pleased the audit found proper recording and reporting of all transactions in the Commonwealth's accounting and financial reporting system, as well as in the purchasing system, with the exception noted in the finding titled "Strengthen Internal Controls over Construction in Progress".

We are further pleased the audit revealed adequate corrective action had been taken on seven (7) prior years' audit findings, which are now reported as "Resolved" in the Appendix- Findings Summary.

In regard to the audit findings (as included on pages 3-8 of the report), we have undertaken the following steps, as referenced below, to address the findings:

Strengthen Internal Controls over Construction-in-Progress

We have revised our policy and procedure to capitalize Construction on Progress (CIP) when the project is completed.

In the FY 22, we implemented the Capital Outlay Management's CIP tracking spreadsheet to identify and evaluate projects for completeness and capitalization, which has enhanced identifying, tracking and reporting expenses related to CIP.

Allocate Additional Resources for Year-End Reconciliations

The problem occurred due to report certifications for June 30th coming due before the actual fiscal year closed for transaction entries in July.

We are looking at means to allocate the necessary resources at the year-end to complete reconciliations and address any discrepancies before the submission dates.

Deactivate Access to Commonwealth's Purchasing System Timely

The VMFA Procurement department has already begun deactivating employees accounts not later than seven (7) days after they are notified of an employee's termination, or when the job requirement for access to the purchasing system no longer exists, which complies with the purchasing system's security policy and with the museum's seven (7) day policy for disabling information system's access.

The Procurement department has completed work developing a purchasing system policy, consistent with existing museum IT policies and procedures, which includes museum-wide system access/terminations, access roles based on department and job positions, training and education.

Improve Controls over Cash Deposits

We are revising policy and procedures to ensure vendors are paid and employees are reimbursed using the Commonwealth's accounting and financial reporting system.

Improve Review Process over Small Purchase Charge Card Reconciliations

We are scheduling a series of training sessions for cardholders and supervisors to ensure cardholders understand the guidelines and supervisors understand the reconciliation process.

Ensure Compliance with the Conflict of Interests Act

We have revised our existing policy and procedure to reflect current Code of Va. requirements and the guidance issued by the Commonwealth's Ethics Advisory Board.

Please note our SOEI annual filing compliance rate was 100% in FY 21 and FY 22.

Comply with the Security Standard's Requirement Regarding Security Awareness Training

We created policies and procedures in FY 22 and implemented a process to administer and track training for all staff. The Security Awareness Training completion rate was 100% for the FY 22.

Sincerely,

A handwritten signature in blue ink, appearing to read "Leon Garnett", with a stylized flourish at the end.

Leon Garnett, Senior Director of Fiscal Services

VIRGINIA MUSEUM OF FINE ARTS

As of December 31, 2022

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