COMMONWEALTH OF VIRGINIA

SINGLE AUDIT REPORT

FOR THE YEAR ENDED

JUNE 30, 2017

Auditor of Public Accounts
Martha S. Mavredes, CPA
www.apa.virginia.gov
(804) 225-3350

AUDITOR’S SECTION

EXECUTIVE SUMMARY

The results of our **financial statement audit** of the Commonwealth of Virginia for the year ended June 30, 2017, 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 in internal control over financial reporting;
- we found certain matters that we consider 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, 2017, are summarized as follows:

- we issued an unmodified opinion on the Commonwealth's compliance with requirements applicable to each major program, except for the Economic Development Cluster and the Medicaid Cluster, which were qualified for reporting and an individual special test and provision, respectively;
- we found certain matters and instances of noncompliance with selected provisions, which are required to be reported in accordance with Uniform Guidance, 2 CFR Part 200;
- we found certain matters that we consider to be material weaknesses in internal control over compliance;
- we found certain matters that we consider to be 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 are reported in the accompanying, "Schedule of Findings and Questioned Costs." Consistent with prior years, views of responsible officials concerning audit findings are in the report related to their agency, which can be found at www.apa.virginia.gov. New for this year, Management's Corrective Action Plan is not included as an appendix to this report, but will be available from the Federal Audit Clearinghouse web site and the Virginia Department of Accounts' web site at www.doa.virginia.gov.

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Commonwealth of Virginia

Auditor of Public Accounts

Martha S. Mavredes, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

February 8, 2018

The Honorable Ralph S. Northam
Governor of Virginia

The Honorable Robert D. Orrock, Sr.
Chairman, 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, 2017.

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.

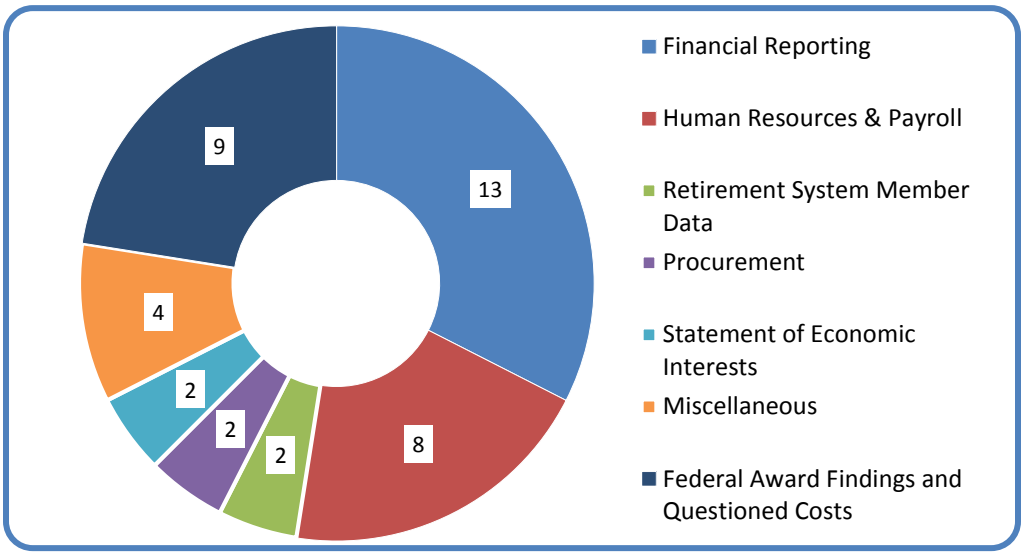
The Commonwealth's **Comprehensive Annual Financial Report** for the year ended June 30, 2017, and our report thereon have been issued under separate cover.

Same as last year, 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, we continue to provide information about information security findings. The Commonwealth of Virginia's Information Security Standard, SEC 501-09 (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."

New for this year, we added two charts, which are on the next page. Chart 1 shows the categories for all non-information systems security findings and Chart 2 shows the control families impacted by the issues reported in the information systems security findings.

Non-Information Systems Security Findings

Chart 1

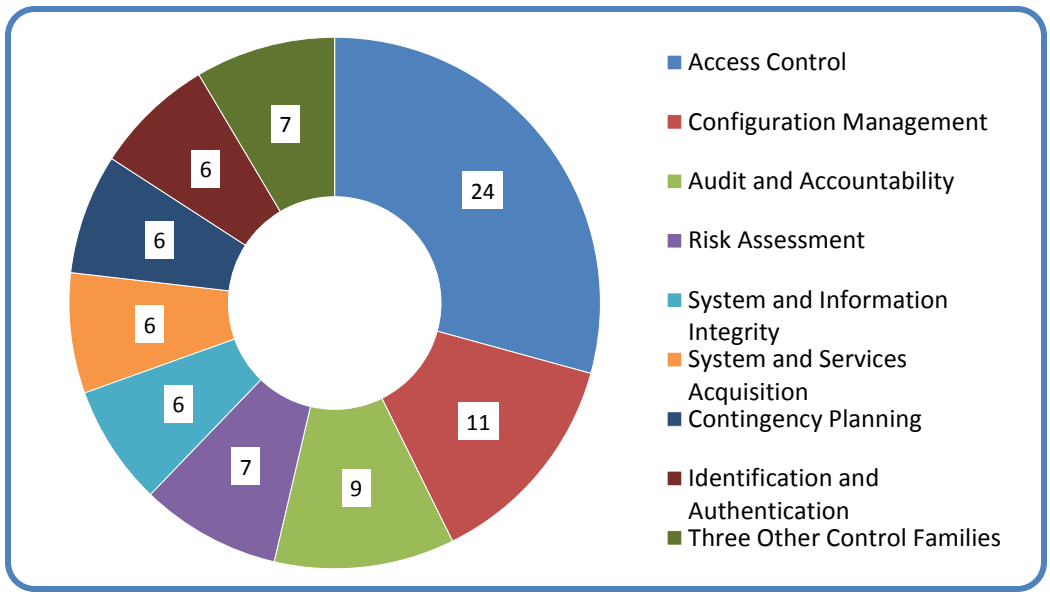


Note: The nine findings in the category "Federal Award Findings and Questioned Costs" are federal compliance findings, which do not also relate to our audit of the financial statements. Findings relating to both federal compliance and the financial statements are categorized within a non-federal category.

As seen above in Chart 1, financial reporting is the most prevalent category for non-information systems security findings. Of the thirteen financial reporting findings, seven (54 percent) are material weaknesses. The Commonwealth also has four material weaknesses related to information systems security, which are within Chart 2 below. Consistent with 2016, access control represents approximately one quarter of the weaknesses in information systems security.

Information Systems Security Findings by Control Families

Chart 2



Note: Sixteen findings reported deficiencies with multiple control families. For this graph, these deficiencies are broken-out to show each control family impacted.

Additionally, new for this year, Management's Corrective Action Plan is not included as an appendix to this report, but will be available from the Federal Audit Clearinghouse web site and the Virginia Department of Accounts' web site at www.doa.virginia.gov. This change is a result of the U.S. Office of Management and Budget issuing guidance in July of 2017 that reiterated the auditee's responsibility for preparing the Corrective Action Plan. The guidance, in the form of frequently asked questions, stated that the auditor should not prepare this document for the auditee. For the Commonwealth to meet this criteria, the Department of Accounts will collect the required information from individual agencies and create a single Corrective Action Plan for the Commonwealth to submit to the Federal Audit Clearinghouse.

We would like to express our appreciation to the many individuals whose efforts assisted in preparing this report and recognize the Commonwealth's management and federal program and financial staff for their cooperation and assistance in resolving single audit issues.

AUDITOR OF PUBLIC ACCOUNTS

GDS/clj

Commonwealth of Virginia

Auditor of Public Accounts

Martha S. Mavredes, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

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, as of and for the year ended June 30, 2017, 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, 2017. Our report includes a reference to other auditors who audited the financial statements of certain component units of the Commonwealth, as described in our report on the Commonwealth's financial statements and Note 1.B. to 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. The financial statements of the Hampton Roads Sanitation District Commission, Science Museum of Virginia Foundation, Virginia Museum of Fine Arts Foundation, Library of Virginia Foundation, and Danville Science Center, Inc., which were audited by other auditors upon whose reports we are relying, were audited in accordance with auditing standards generally accepted in the United States of America, but not in accordance with Government Auditing Standards.

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) to determine the 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 first paragraph of this section 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," 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 in internal control over financial reporting identified with the following numbers and titles in the accompanying "Schedule of Findings and Questioned Costs," to be **material weaknesses**:

Finding Numbers	Finding Titles
2017-001	Design and Implement Sound Internal Controls over Fiscal Activities
2017-002	Improve Support and Review of Financial Recording
2017-004	Improve Internal Controls over Financial Reporting of Service Concession Arrangements
2017-005	Improve Internal Controls over Financial Reporting
2017-006	Improve Controls over Financial Reporting
2017-007	Improve Financial Reporting of Unclaimed Property Activity
2017-009	Improve Collective Knowledge of Annual Accrual Reporting
2017-014	Complete Annual Review for the Current Claims Processing System
2017-015	Develop Processes to Facilitate the Controlling of Privileges in the Claims Processing System
2017-016	Remove Access to the Current Claims Processing System in a Timely Manner
2017-028	Perform the Required Information Technology Review

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 following deficiencies described in the accompanying "Schedule of Findings and Questioned Costs," to be **significant deficiencies**:

Finding Numbers: 2017-

003	008	010	011	012	013	017	018
019	020	021	022	023	024	025	026
027	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
077	078	079	080	081	082	083	084
085	086						

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 determination of financial statement amounts. 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" as items:

Finding Numbers: 2017-

005	010	011	012	013	014	015	016
017	018	019	020	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	056	057	058
059	060	061	062	063	064	065	066
067	068	069	070	072	074	075	076
077	078	081	082	083	084	085	086

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.

Commonwealth's Responses to Findings

The Commonwealth's responses to the findings consist of both the responsible official's response and management's Corrective Action Plan. A copy of the responsible official's response, containing the views of the responsible officials, 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." Additionally, management's Corrective Action Plan will be available from the Federal Audit Clearinghouse web site and the Virginia Department of Accounts' web site at www.doa.virginia.gov. Management's Corrective Action Plan is not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 result 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.

MARTHA S. MAVREDES
AUDITOR OF PUBLIC ACCOUNTS
RICHMOND, VA
December 15, 2017

Commonwealth of Virginia

Auditor of Public Accounts

Martha S. Mavredes, CPA
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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 UNIFORM GUIDANCE

Report on Compliance for Each Major Federal Program

We have audited the Commonwealth of Virginia's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (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, 2017. The Commonwealth's major federal programs are identified in the "Summary of 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 received federal awards that are not included in the Commonwealth's Schedule of Expenditures of Federal Awards for the year ended June 30, 2017. 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 Note 1 of the "Notes to the Schedule of Expenditures of Federal Awards."

Management's Responsibility

The Commonwealth's management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Commonwealth's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Commonwealth's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our qualified and unmodified opinions on compliance for major federal programs. However, our audit does not provide a legal determination of the Commonwealth's compliance.

Basis for Qualified Opinion on the Economic Development Cluster

As described in the accompanying "Schedule of Findings and Questioned Costs," the Commonwealth of Virginia did not comply with requirements regarding the Economic Development Cluster as described in finding number 2017-089 for Reporting. Compliance with such requirements is necessary, in our opinion, for the Commonwealth to comply with the requirements applicable to that cluster.

Qualified Opinion on Economic Development Cluster

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the Commonwealth complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Economic Development Cluster for the year ended June 30, 2017.

Basis for Qualified Opinion on the Medicaid Cluster

As described in the accompanying "Schedule of Findings and Questioned Costs," the Commonwealth of Virginia did not comply with requirements regarding the Medicaid Cluster as described in finding number 2017-028 for Special Tests and Provisions. Compliance with such requirements is necessary, in our opinion, for the Commonwealth to comply with the requirements applicable to that cluster.

Qualified Opinion on Medicaid Cluster

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the Commonwealth complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Medicaid Cluster for the year ended June 30, 2017.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the Commonwealth complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2017.

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:

Finding Numbers: 2017-

014	015	016	017	032	046	050	064
081	084	087	088	090	091	092	093
094	095						

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

The Commonwealth's responses to the findings consist of both the responsible official's response and management's Corrective Action Plan. A copy of the responsible official's response, containing the views of the responsible officials, 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." Additionally, management's Corrective Action Plan will be available from the Federal Audit Clearinghouse web site and the Virginia Department of Accounts' web site at www.doa.virginia.gov. Management's Corrective Action Plan is not subjected to the auditing procedures applied in the audit of the compliance and, accordingly, we express no opinion on it.

Report on Internal Control Over Compliance

Management of the Commonwealth is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Commonwealth's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Commonwealth's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified 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 deficiencies in internal control over compliance identified with the following numbers and titles in the accompanying "Schedule of Findings and Questioned Costs," to be **material weaknesses**:

Finding Numbers: 2017-

014 015 016 028 089

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" to be **significant deficiencies**:

Finding Numbers: 2017-

017 032 046 050 064 081 084 087
088 090 091 092 093 094 095

The Commonwealth's responses to the findings consist of both the responsible official's response and management's Corrective Action Plan. A copy of the responsible official's response, containing the views of the responsible officials, 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." Additionally, management's Corrective Action Plan will be available from the Federal Audit Clearinghouse web site and the Virginia Department of Accounts' web site at www.doa.virginia.gov. Management's Corrective Action Plan is not subjected to the auditing procedures applied in the audit of the compliance and, accordingly, we express no opinion on it.

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, 2017, 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, 2017, which contained unmodified opinions on those financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to December 15, 2017. 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 basic 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 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic 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 basic financial statements as a whole.

MARTHA S. MAVREDES
AUDITOR OF PUBLIC ACCOUNTS
RICHMOND, VA
February 8, 2018

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SUMMARY OF AUDITOR'S RESULTS
FOR THE YEAR ENDED JUNE 30, 2017

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	Yes
Significant deficiencies identified?	Yes
Noncompliance material to financial statements noted?	No

Federal Awards

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

Type of auditor's report issued on compliance for major federal programs:
Unmodified for all major federal programs except for the Economic Development Cluster and Medicaid Cluster, which were each qualified.

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	Yes
Dollar threshold used to distinguish between Type A and Type B programs:	$ 30,000,000
Commonwealth qualified as low-risk auditee?	No

The major federal programs listed on the next page are in order by their CFDA number. The first CFDA number in a cluster is used to determine the cluster's placement within the list.

The Commonwealth's major federal programs are as follows:

CFDA(s)	Name of Federal Program or Cluster (Common Acronym)
10.558	Child and Adult Care Food Program (CACFP)
11.300 11.307	Economic Development Cluster
12.401	National Guard Military Operations and Maintenance (O&M) Projects
16.575	Crime Victim Assistance
17.258 17.259 17.278	Workforce Innovation and Opportunity Act (WIOA) Cluster
84.287	Twenty-First Century Community Learning Centers (CCLC)
93.563	Child Support Enforcement (CSE)
93.575 93.596	Child Care and Development Fund (CCDF) Cluster
93.758	Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)
93.767	Children's Health Insurance Program (CHIP)
93.775 93.777 93.778	Medicaid Cluster
Footnote 2A	Research and Development Cluster (R&D)

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FINANCIAL STATEMENT FINDINGS

FINANCIAL REPORTING

2017-001: <u>Design and Implement Sound Internal Controls over Fiscal Activities</u>

Applicable to: Department of Education - Central Office Operations

Prior Year Finding Number: N/A
Type of Finding: Internal Control
Severity of Deficiency: Material Weakness

Education implemented an internal system with a material control weakness and has not established a compensating control. As a result, an individual was able to record and authorize, without detection by management, a cash rollover transaction totaling $5.56 billion. Additionally, all reconciliation documents for the internal system and the Commonwealth's accounting system, are housed on a shared drive that is accessible to and can be modified by any fiscal staff, including those that can enter and approve transactions in the internal system without detection.

Separation of duties between recording, authorizing, and reconciling must exist for financial transactions as part of any sound system of internal controls. Per the Commonwealth Accounting Policies and Procedures (CAPP) Manual Topic 20905, "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."

Management is not able to provide proof that it would detect a material error or fraud in its internal system caused by providing its employees system access to record and authorize transactions along with access to modify reconciliation records. Because management designed and implemented controls surrounding its internal system with material weaknesses, the Auditor of Public Accounts determined that it would discontinue testing transactions in the internal system and would focus audit procedures on amounts recorded in the Commonwealth's accounting system from Education to determine if an opinion could be issued for the Commonwealth's Comprehensive Annual Financial Report (CAFR). In the future, this weakness in internal controls may lead to Education uploading a material error from its internal system to the Commonwealth's accounting system. If the error is not corrected, it could result in a modified opinion for the Commonwealth's CAFR.

During fiscal years 2016 and 2017, Education completed an update and enhancements, respectively, to its internal system but did not dedicate resources to detect and correct the weakness in the internal system that allows General Ledger Supervisors and certain users the ability to record and authorize transactions. Additionally, because several individuals are involved in the reconciliation process, management placed the supporting records on a shared drive, but did not deploy the principle of least privileges.

Education must dedicate the necessary resources to design, implement, and monitor a system of sound internal control over fiscal activities, including, but not limited to, access controls within its internal system and reconciliation controls to provide assurance that financial data is properly recorded. With respect to the internal system, Education has two possible options it should consider to reduce the risk of future internal control weaknesses, which are:

- Design and implement effective internal controls within the internal system to provide separation of duties for transactions, or;

- Work in collaboration with the Department of Accounts to develop a plan for transition to solely using the Commonwealth's accounting system and its controls for all accounting transactions.

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.

2017-002: Improve Support and Review of Financial Recording

Applicable to: Department of Education - Central Office Operations

Prior Year Finding Number: N/A
Type of Finding: Internal Control
Severity of Deficiency: Material Weakness

Education could not provide adequate support for adjusting entries affecting Education's internal system. We found the following issues with the initial requested support:

- Education staff provided us the support for a different journal voucher than the one we requested. Both journal vouchers appeared to be for the same transaction. Each journal voucher was for $5,560,873,275, but no clarification for the different journal vouchers was provided.

- A journal voucher for $5,560,873,274 had an effective date of January, but was not posted until March.

- The support for a journal voucher for $548,110 contained two internal system/Commonwealth accounting system reconciliation pivot tables with differing amounts. The internal system and Commonwealth accounting system reports only supported one of the reconciliations, which was not used in the adjusting entry.

- No explanation was documented in the support explaining why two separate transactions both with the same journal name for $29,146 each were necessary.

- A transaction and its corresponding reversal and subsequent re-posting, each for $199,347,523, did not have Commonwealth accounting system reports attached to support the reconciliation. Based on email support, the re-posting was incorrectly performed.

- A transaction for $126,109,407 did not have Commonwealth accounting system reports to support the reconciliation.

- Support for a $101,148 transaction shows that the entry was posted twice with no explanation. There were no reconciliation documents to support a change.

Auditor followed up with Education to get additional clarification and support. Education was able to offer explanations for some of the entries; however, due to the material weakness over the internal system's controls as noted in this year's management point titled "Design and Implement Sound Internal Controls over Fiscal Activities" and lack of physical support, further follow-up was not performed to validate the explanations or obtain additional audit evidence.

Per the CAPP Manual Topic 20905, "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." Additionally, CAPP Manual Topic 20905 states: "when documenting a detailed reconciliation process, an element of that detail is a list of any summary and transaction-level reports that are used, including reports from Commonwealth accounting system, as well as those produced by the agency's systems." Education must have the Commonwealth accounting system and internal system reports for all reconciliations to support the numbers in its reconciliation pivot tables.

Lack of management review and adequate supporting documentation increases the risk of Education recording inaccurate entries into its internal system. Also, if proper supporting documentation is not maintained for these entries, management may not be able to determine if accounting records are complete and accurate.

Education attributed most of the problems with its support to critical systems implementations during the fiscal year, such as the chart of accounts conversion. Several reversals and corrections were needed to resolve errors after conversion. A lack of oversight and review on these unusual entries seemed to correspond with the incomplete support. The cause of these issues is consistent with the prior year management point titled "Improve Oversight and Review of Financial Reporting." Education should ensure its financial recording procedures provide sufficient direction for personnel regarding the support needed to submit entries into the internal system, including the specific reports needed to support any reconciliations; and adequate oversight and review to prevent or detect and correct errors or omissions.

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.

2017-003: Require the Review and Approval of Reconciliations

Applicable to: Department of Education - Central Office Operations

Prior Year Finding Number: N/A
Type of Finding: Internal Control
Severity of Deficiency: Significant Deficiency

Education policy governing the monthly reconciliations between Education's internal system and grants management system does not include approval procedures. As a result, reconciliations do not identify who prepared the files or whether further review was performed.

As a best practice, written procedures should cover the entire reconciliation process to ensure all steps are properly performed. Additionally, as an internal control, a supervisor should review each reconciliation and its support to ensure it is are properly supported and accurate.

Without sound policies and procedures over approval of reconciliations, Education increases the risk of reconciliations not being performed or variances and errors going undetected. Without documentation of approvals, it may limit Education's ability to hold employees responsible for unexplained or uncorrected variances or errors, respectively. In addition, Education risks having new employees misunderstand the reconciliation process.

While Education implemented policies and procedures over reconciliations, as result of a recommendation issued in the prior audit titled "Improve Access and Other Controls Related to Federal Reimbursements," it did not include a section on the approval process. This omission is likely caused by an oversight not to include this internal control in its practices.

Education should update and implement its reconciliation policies and procedures to include a review and approval process. For other policies and procedures, management should take the necessary steps to ensure they include, as needed, best practices and appropriate internal controls.

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.

2017-004: Improve Internal Controls over Financial Reporting of Service Concession Arrangements

Applicable to: Department of Transportation

Prior Year Finding Number: N/A
Type of Finding: Internal Control
Severity of Deficiency: Material Weakness

Transportation did not properly account for the capital assets and commitments resulting from the $1.5 billion Elizabeth River Crossings service concession arrangement to build, improve, and operate the resultant tolling facilities, roadways and tunnels; and did not properly disclose the terms of the newest $2.3 billion service concession arrangement to build and operate express lanes on Interstate 66. Transportation's Fiscal Division does not have sufficient internal controls in place to ensure assets capitalized through service concession arrangements and related disclosures are accurately reported. As a result, we noted the following inaccurate valuations and disclosures:

- The Fiscal Division did not include $64 million in project oversight costs and did not properly allocate all project costs for the Elizabeth River Crossings when valuing the resulting assets. Instead, the Fiscal Division included these costs within the overall capitalized amounts for Transportation's constructed infrastructure. The improperly allocated and excluded costs included project mobilization, design, and other administrative costs. This resulted in the Fiscal Division undervaluing the new Midtown Tunnel, a non-depreciable asset, by $304 million and overvaluing the renovated Downtown Tunnel and Martin Luther King Expressway, depreciable assets, by $247 million. Uncorrected, these inaccurate valuations would result in inaccurate depreciation in future years, overstating depreciation expense every year.

- The Fiscal Division did not accurately depict the terms of the Interstate 66 agreement in its financial disclosure. The disclosure overstated the value of the concessionaire corridor improvement payments by $32 million; did not address the fact that the payment amounts disclosed were net present value numbers and not actual payments; and did not disclose that future concessionaire payments to Transportation would be at risk for non-payment based on concessionaire performance. In addition, the Fiscal Division did not disclose a commitment of $23 million for future construction related to the Elizabeth River Crossings agreement.

The inaccurate valuations and disclosures described above occurred because the Fiscal Division was not prepared for the complexity of the Elizabeth River Crossings and Interstate 66 service concession arrangements, and did not have a thorough understanding of the individual agreements or the governmental accounting standards applicable to these arrangements. The Fiscal Division was reactive rather than proactive in dealing with the reporting for these agreements, not initiating the process to accumulate the necessary information until after fiscal year end and less than one month before the capitalization and disclosures were due to Accounts. In addition, the Fiscal Division relied on non-accounting personnel to interpret the agreements and provide them with information for financial reporting and disclosure. In doing this, the Fiscal Division has no assurance that everything from the

agreement is properly reported or disclosed. Several internal control factors contributed to the inaccurate valuations and disclosures, including:

- The Fiscal Division has inadequate policies and procedures addressing how to account for the complexities of large transportation projects delivered through service concession arrangements.

- The Fiscal Division properly determined that the Midtown Tunnel should be a non-depreciable asset and the Downtown Tunnel and Martin Luther King Expressway should be depreciable assets. The Fiscal Division did not consider the effect that having both non-depreciable and depreciable project assets would have on the process of valuing and capitalizing the Elizabeth River Crossings assets, since in previous service concession arrangements all related assets have been one or the other.

- The Fiscal Division valued project assets of the Elizabeth River Crossings service concession arrangements using oversimplified assumptions.

- The Fiscal Division did not consider the requirements of Governmental Accounting Standards Board (GASB) Statement No. 60, Accounting and Financial Reporting for Service Concession Arrangements, and Statement No. 72, Fair Value Measurement and Application, in valuation of assets when capitalizing the non-depreciable Midtown Tunnel, resulting in the Fiscal Division attributing zero dollars of mobilization and design costs to the asset.

The misstatements and lack of internal controls defined above constitute a material weakness in the Fiscal Division operations of Transportation.

GASB Statement No. 60 requires Transportation to report any new facility created or improvement made to an existing facility through service concession arrangements as a capital asset at fair value when placed in operation. However, GASB Statement No. 72, effective for fiscal years 2016 and later, states that acquisition value should be used for capital assets that a government receives in a service concession arrangement. Acquisition value is the price that would be paid to acquire an asset with equivalent service potential in an orderly market transaction at the acquisition date. GASB Statement No. 60 also requires that disclosures related to service concession arrangements include: general description of the arrangement, the nature and amounts of assets, liabilities and deferred inflows of resources, and significant contract terms of the agreement.

With the capitalization of the Elizabeth River Crossings assets, service concession arrangement assets comprise ten percent of all of Transportation assets. When construction of the Interstate 66 service concession arrangement assets is complete, approximately 20 percent of Transportation's assets will be attached to service concession arrangements. This percentage will continue to grow as the Commonwealth continues to use service concession arrangements to build Transportation infrastructure, increasing the need for Transportation to have sound internal controls over the financial reporting of these assets.

Transportation should create and implement a comprehensive policy and procedure for understanding, reviewing, assessing, and accounting for service concession arrangements. The policy and procedure should be robust enough to anticipate complex projects with a mixture of depreciable and non-depreciable assets. The policy and procedure should ensure coordination between the departments within Transportation that have the working knowledge of the agreements to enable the Fiscal Division to adequately and accurately account for service concession arrangements. The policy and procedure should also include, but not be limited to: identifying projects and their expenditures for consideration in accurately valuing service concession arrangement assets; making accurate and adequate disclosures through thorough review of the service concession arrangements and applicable GASB accounting standards; developing reasonable methods to determine the acquisition value of capitalizable assets; and monitoring service concession arrangements throughout their life cycle to ensure proper reporting and recording of all aspects of the agreement, including any improvements to the constructed assets later in the life of the agreement. The Fiscal Division should review and incorporate applicable GASB standards into its 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.

2017-005: Improve Internal Controls over Financial Reporting

Applicable to: Department of Transportation

Prior Year Finding Number: N/A
Type of Finding: Internal Control and Compliance
Severity of Deficiency: Material Weakness

Transportation needs to strengthen its internal controls over financial reporting. During the audit period, Transportation had approximately $101 million in aggregate audit adjustments, the majority of which related to financial statement disclosures to Accounts. Misstatements identified during the audit include:

- Transportation understated its commitment liability by approximately $65 million. Transportation reported commitments for construction projects but did not report commitments for other instances where there is a contractual obligation to a contractor. Transportation was required to disclose any non-construction commitments that aggregate to $5 million or more on its Supplemental Item 59 or Capital Asset submission to Accounts. However, Transportation did not identify the requirement to report these commitments and omitted them from its submission to Accounts. In addition, Transportation did not have a process in place to identify non-construction commitments.

- Transportation did not properly record reimbursements received from the Virginia Department of Emergency Management in the Commonwealth's accounting and financial reporting system, which resulted in a $28 million understatement to expenditures and revenues. Transportation recorded these reimbursements using an expenditure credit even though the initial expenditure occurred in prior years. Accounts' 2017 fiscal year-end closing procedures explicitly states that expenditure credits are appropriate only if the expenditure occurred in the same fiscal year as the recovery. Using expenditures credits increases Transportation's appropriation and gives them additional authority to spend even though it is not applicable to the current fiscal year.

- Transportation overstated its liability related to employee's leave balances by approximately $8 million. Account's Directive No. 1-17 for Attachment 6C requires agencies to consider maximum leave payouts for annual and traditional sick leave when computing leave liability. Transportation's report used to generate the leave liability did not consider this requirement and Transportation did not identify this error before submitting the financial statement submission to Accounts.

Transportation did not identify these misstatements because it did not correctly interpret the reporting requirements for these transactions and did not implement a process to ensure it properly reports this information to Accounts. As a result, we consider this a material weakness in internal control over financial reporting. All submissions to Accounts are required to be submitted by the established due dates and contain complete and accurate information, according to Account's Comptroller Directive No. 1-17. Additionally, Topic 10305 of the Commonwealth's Accounting Policy and Procedure manual requires management to establish and maintain an effective system of internal control to protect the integrity and objectivity of the financial transactions and information provided to the State Comptroller. Without maintaining an effective system of internal control, Transportation cannot provide assurance that its financial statement submissions are materially correct and accurately represent its operations to meet the Commonwealth's financial reporting needs.

Transportation's Fiscal Division processes over $5 billion in expenditure transactions per year and has over 60 financial statement submissions to prepare and submit to Accounts at year end within a short window of time. The majority of the financial activity and submissions to Accounts are without error; however, there are some processes as noted above that need improvement. Therefore, we encourage Transportation's Fiscal Division to be proactive in its financial reporting initiatives, actively seek out guidance from Accounts, and implement additional processes where needed. Improved financial reporting controls will help ensure Transportation's financial statement submissions are materially correct and accurately represent its operations to meet the Commonwealth's financial reporting needs.

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.

2017-006: Improve Controls over Financial Reporting

Applicable to: Department of Motor Vehicles

Prior Year Finding Number: 2016-003
Type of Finding: Internal Control
Severity of Deficiency: Material Weakness

Motor Vehicles continues to lack sufficient internal controls over its financial reporting process. During last year's audit, we found significant errors related to payables and unearned revenue. This year, we found no issues with the reporting of unearned revenue; however, payables continue to be an issue along with other areas not previously identified. We have identified several significant misstatements exceeding $35 million in the recording of payables and reporting of unaudited financial submissions to the Accounts for inclusion in the Commonwealth's Comprehensive Annual Financial Report (CAFR). Specifically, the errors identified include:

- Financial Management Services failed to record a $12.8 million payable for wholesale fuel tax payments collected and remitted to the local transportation entities in fiscal year 2018 that relate to fiscal year 2017 tax reporting periods. In addition, Financial Management Services did not report a $7.5 million receivable to account for wholesale fuel taxes collected in fiscal year 2018 that relate to fiscal year 2017 tax reporting periods. This was due to an oversight in financial reporting since fiscal year 2014 when the Department of Taxation transferred the administration and collection of this tax to Motor Vehicles.

- Financial Management Services reported the same motor fuels tax receivables on two separate submissions to Accounts, which overstated Motor Vehicles' receivables by $7.8 million in fiscal year 2017. This practice has been ongoing for at least the past two years. Different individuals in Financial Management Services prepared the two submissions, and Motor Vehicles' Controller did not perform an adequate review of the submissions to identify the duplication. Financial Management Services relies on the Tax Services Division to provide this information for inclusion in the unaudited submissions prepared for Accounts. However, the Controller is not providing adequate guidance to Tax Services to ensure they are providing the correct information for accurate financial reporting.

- Despite the fact that Accounts provides Commonwealth agencies with guidance regarding the proper accrual of federal receivables, Financial Management Services did not report $3.2 million as a federal receivable to offset the amount of fiscal year 2017 federal payables. In addition, federal payables were overstated by at least $1.5 million due to grants reporting staff misinterpreting the guidance provided by Financial Management Services.

- Financial Management Services addressed an issue noted in the prior year related to regular payable vouchers, but improperly recorded other payables transactions, including revenue sharing payments to other entities for special plates, and vouchers with goods and services crossing the fiscal year. This resulted in an adjustment of $2.6 million.

A well-designed internal control environment over financial reporting should prevent and/or detect these errors during the ordinary course of business. However, Financial Management Services' lack of knowledge of generally accepted accounting principles and the Commonwealth's financial reporting requirements creates an environment in which reporting errors happen and go undetected. The quality of Financial Management Services' review over submissions to Accounts contributed to these errors. As a result, we consider this a material weakness in internal control. If left uncorrected, these errors would present a misleading picture of the Commonwealth's available financial resources.

Accounts' Financial Reporting Directive No. 1-17 from the Office of the Commonwealth's Comptroller states that all information in a submission to Accounts must be reviewed, certified as complete and accurate, and prepared in accordance with generally accepted accounting principles. This guidance also provides assistance to those who prepare and review financial reporting attachments and supplemental information sent to Accounts for presentation in the CAFR.

Management should allocate resources to train those preparing and reviewing financial submissions so they are knowledgeable in generally accepted accounting principles and Commonwealth financial reporting requirements. Financial Management Services should regularly evaluate their financial activity and accounting practices and work with Accounts to ensure that these practices are in line with generally accepted accounting principles and the Commonwealth's guidance. Management should also ensure policies and procedures are in place for all of the agency's critical processes, including financial reporting. Financial Management Services should provide adequate guidance to other divisions providing support for financial reporting to ensure accurate reporting. Lastly, management should ensure an independent reviewer with knowledge of operations and accounting, reviews each submission for accuracy prior to sending it 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.

2017-007: Improve Financial Reporting of Unclaimed Property Activity

Applicable to: Department of the Treasury

Prior Year Finding Number: N/A
Type of Finding: Internal Control
Severity of Deficiency: Material Weakness

The Unclaimed Property Division (Unclaimed Property) of the Department of the Treasury (Treasury) lacked sufficient financial reporting knowledge to appropriately research a changing financial reporting structure and apply the applicable accounting standards in compiling the financial activity for the Unclaimed Property program for submission to Accounts within the required timeframe for inclusion

in the CAFR. As a result, Unclaimed Property had multiple material misstatements in their template, including the following:

- The omission of the $417.9 million long-term portion of estimated future claims to be paid;
- improper classification of financial activity ranging from $5 million to $142 million related to multiple line items including Literary Fund transfers, claims liability, and investment income; and
- the omission of $9.3 million of securities receipts and claims.

Additionally, Unclaimed Property had to revise the long-term claims liability estimate methodology multiple times until it was reasonable and reliable for use.

The Comptroller's Directive establishes compliance guidelines and addresses financial reporting requirements for state agencies to provide information to Accounts for the preparation of the CAFR as required by the *Code of Virginia*. Unclaimed Property must present the financial statement template in accordance with the instructions provided by Accounts as well as accounting principles generally accepted in the United States of America. Inaccurate compilation of financial statement amounts submitted to Accounts could result in the material misstatement of unclaimed property activity presented in the CAFR.

Beginning in fiscal year 2017, there was a change in the reporting structure of Unclaimed Property's activity in the CAFR and most of the adjustments were related to not properly implementing this change. In addition, miscommunications occurred between Unclaimed Property and Accounts related to the reporting of certain items.

Treasury submits a substantial amount of financial information to Accounts for inclusion in the CAFR related to its various activities including cash and investments, debt, unclaimed property, and risk management. Accounting standards are constantly evolving and have become more complex in recent years. This makes it more difficult for staff who function primarily in an operations role to keep up-to-date on the current accounting and financial reporting standards.

Treasury should consider creating a dedicated financial reporting resource to assist with all of its financial reporting functions throughout its various divisions, including researching accounting issues, educating staff, coordinating with Accounts, and preparing year-end financial reporting submissions. Furthermore, Unclaimed Property should continue its efforts to improve its process for developing and analyzing the long-term liability related to estimated claims.

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.

2017-008: Improve Accounting and Financial Reporting Control Environment of Trust Accounting

Applicable to: Department of the Treasury

Prior Year Finding Number: 2016-007
Type of Finding: Internal Control
Severity of Deficiency: Significant Deficiency

Current workloads and turnover in key positions within the Trust Accounting section of the Treasury have made it difficult for Treasury to fully implement and maintain its succession plan. Further, the current workload of multiple positions overextends the Trust Accounting staff, forcing the prioritization of their daily tasks and resulting in staff regularly working overtime to ensure continuity of operations.

Trust Accounting performs many critical functions of statewide significance including, but not limited to, the accounting and reporting functions of the Virginia College Building Authority, Virginia Public Building Authority, Virginia Public School Authority, and Local Government Investment Pool; debt service payments on bond issuances; payment of insurance claims and receipt of insurance premiums; preparation of many key documents to support the compilation of the CAFR; and accounting and reporting functions for the General Account of the Commonwealth of Virginia. Currently, a few highly qualified and experienced staff, who work overtime regularly, perform many of these functions. In addition, Treasury has experienced regular turnover of staff within Trust Accounting which has made it challenging to cross-train duties for key positions.

Turnover coupled with current staff workloads increases the risk that Trust Accounting will not be able to follow proper internal control procedures, especially in peak times or in the event of the loss of staff in key positions. Further, key positions will be exceedingly difficult to replace given the in-depth, agency-specific knowledge, and current workload that is required for these positions. Not being able to maintain a viable succession plan for key positions increases the risk of improper recording of financial information along with late or inaccurate submission of required items to Accounts, resulting in possible delays in preparing the CAFR.

In the last year, Treasury has requested and received approval for a senior level accounting position for the Trust Accounting section through a budget decision package. Additionally, Treasury has added performance requirements for management as part of its efforts to implement an adequate succession plan and successfully cross-train staff in Trust Accounting.

Treasury's Trust Accounting section should continue its efforts to fully cross train key positions and consider restructuring responsibilities to ensure it maintains an adequate control environment throughout the year and ensure continuity of operations in the event of the loss of key staff. Treasury submits a substantial amount of financial information to Accounts for inclusion in the CAFR related to its various activities. Accounting standards are constantly evolving and have become more complex in recent years, resulting in the need to spend more time on these activities. As recommended in the previous finding, in order to help reduce the workload of Trust Accounting staff, Treasury should consider creating a dedicated financial reporting resource to assist with all of its financial reporting functions

throughout its various divisions including researching accounting issues, educating staff, coordinating with Accounts, and preparing year-end financial reporting 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.

2017-009: Improve Collective Knowledge of Annual Accrual Reporting

Applicable to: Department of Medical Assistance Services

Prior Year Finding Number: N/A
Type of Finding: Internal Control
Severity of Deficiency: Material Weakness

Medical Assistance Services' Budget Division did not sufficiently explain why its Fiscal Division reported a one percent decrease in accrued claims as of fiscal year-end 2017, which is inconsistent with historical trends and the Budget Division's forecast for a ten percent increase in total claims expenses for fiscal year 2018. Portions of fiscal year 2018 expenses settle claims from fiscal year 2017.

Financial report preparation and the components therein, as a best practice, should follow sufficient policies and procedures to prevent and detect potential errors or omissions. As a best practice, collectively, both the Fiscal and Budget Divisions should understand the accrual methodology used to estimate financial information reported to Accounts for the Commonwealth's CAFR.

The Fiscal Division reported a one percent decrease in accrued claims from the prior year; however, the Budget Division forecasted of a ten percent increase in expenses without seeking an explanation, which enhances the risk that there could potentially be an undetected error in one of their amounts. Without adequately understanding how projected and actual data impacts the financial information reported to Accounts, management cannot ensure the accuracy of its financial condition. Additionally, incomplete policies and procedures increase the risk that Medical Assistance Services records and reports inaccurate information for inclusion in the CAFR.

The employees responsible for determining the claims payable and related federal receivable accrual process have changed multiple times during the last three fiscal years. Additionally, the Budget Division does not have complete policies and procedures that document the accrual process or provide guidance for oversight. Finally, the Fiscal Division did not question the estimate when the actual accrual amount for July and August 2017 was $76 million less than what was originally estimated and the estimation for later months was not adjusted.

Medical Assistance Services should ensure that, collectively, its Divisions have a sufficient understanding of the claims payable and related federal receivable accrual process. In addition, the Budget Division should actively collaborate with the Fiscal Division in order to provide the most accurate

information to Accounts. Medical Assistance Services should create, implement, and maintain formal policies and procedures that provide sufficient direction for personnel to prepare the accrual schedules and to know when to question items that are outside of expected results and/or are not consistent with historical trends.

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.

2017-010: Submit Required Reports Timely

Applicable to: Virginia Employment Commission

Prior Year Finding Number: 2016-092
Type of Finding: Internal Control and Compliance
Severity of Deficiency: Significant Deficiency

The Commission did not submit the quarterly Employment and Training Administration Contributions Operations Reports (ETA 581 Reports) by the required deadlines.

The ETA 581 Report provides information to the U.S. Department of Labor (Labor), which is used to measure the effectiveness of the tax program. 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 the Unemployment Insurance Reports Handbook, Number 401. This handbook states the ETA 581 Report for each calendar quarter is due by the 20th day of the second month following the quarter to which it relates. The Commission did not submit its past four ETA 581 Reports by the required deadlines.

The Commission implemented a new tax administration system in December of 2015 which generates the reports necessary to complete and submit the required ETA 581 Reports to Labor. Due to this recent system implementation, the Commission is performing additional procedures to ensure the accuracy of the reports. This had led to a delay in the Commission's ability to produce and submit the ETA 581 Reports by the required deadline.

The Commission should finalize the process used to prepare the ETA 581 Report and submit it by the required deadline each quarter. This will eliminate this particular risk of non-compliance to the reporting requirement.

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.

2017-011: Improve Internal Controls over Reconciliations

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

Individual facilities within DBHDS do not have adequate controls in place to ensure reconciliations between DBHDS financial systems are performed timely and at the appropriate level, are materially correct, are signed by the preparer, and are properly reviewed. During our review, we found the following:

- One of six facilities tested did not complete a reconciliation between the Commonwealth's fixed asset system, DBHDS' financial system, and the Commonwealth's accounting and financial reporting system. In addition, two facilities did not review their reconciliation between these systems for a month and three months respectively, after preparation, which is untimely.

- Two of six facilities tested are not performing reconciliations at the appropriate level (i.e. fund, program, and account).

- One of six facilities tested did not have the appropriate reviewer signature and completion dates on the reconciliations.

- One of six facilities tested did not have the appropriate preparer signature and completion dates on the reconciliations.

- One of six facilities tested did not include the proper month end balances on their reconciliation between DBHDS' billing system, DBHDS' financial system, and the Commonwealth's accounting and financial reporting system. Month end balances included refunds that should not have been included.

CAPP Manual Topic 20905 – Cardinal Reconciliation Requirements requires all internally prepared accounting records, data submission logs, and other accounting data to be reconciled to reports produced by the Commonwealth's accounting and financial reporting system by the last business day of the month following the period close. In addition, Topic 20905 prescribes the level of detail at which agency records, accounts, and logs must be reconciled depending on the nature of the transactions. Finally, by submitting the Certification of Agency Reconciliations to the Department of Accounts (Accounts), the agency is certifying that its internal records will be in agreement with those reported in the state-wide financial system, and that all cash balances, appropriations, allotments, total expenses, net revenues, and fixed assets have been reconciled at the appropriate level.

The improper reconciliation of systems to the Commonwealth's accounting and financial reporting system, and the lack thereof, increases the risk of material misstatement of overall account

balances. These misstatements can ultimately affect funding for DBHDS services and the amounts DBHDS reports for the Commonwealth's Comprehensive Annual Financial Report.

DBHDS facilities provided several reasons for the lack of a reconciliation, the improper review of a reconciliation, and the improper completion of a reconciliation. These include, but are not limited to: availability of personnel, not adhering to the facility's policy and procedures over system reconciliation, being unaware that specific reconciliations are needed, being unaware that the preparer should sign the reconciliations, being unable to prepare the reconciliations at the appropriate level because the appropriate reports are not available, and being unaware that reconciliations must be completed at the account level.

Management should reinforce policies and procedures over system reconciliations for DBHDS facilities. Management should ensure that CAPP Manual requirements reflected in policies and procedures are communicated to personnel and adhered to when completing reconciliations. Facilities should be reconciling at the correct level for each system reconciliation. Facilities should ensure that they perform all required reconciliations for all systems used. Management should ensure that the appropriate preparer and reviewer sign each reconciliation step. The facilities should submit monthly certifications to Accounts only after they complete all required reconciliations.

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.

2017-012: Improve Monitoring over Estimated Accounts Payable

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

The Medical Center is not adequately reviewing and monitoring manual accounts payable accruals resulting in an overstatement of accounts payable and accrued expenses in the financial statements. Audit testing over the Medical Center's account summary and reconciliation, which reconciles $6,600,256 in manual accounts payable entries, uncovered three items totaling $2,169,988 that lacked adequate support and which the Medical Center improperly included as accruals for fiscal year 2017. Medical Center personnel originally posted these accruals in fiscal year 2013 and fiscal year 2015.

The Medical Center's current reconciliation process is inadequate for ensuring proper reversal of accrual entries in the manual accounts payable account during the next fiscal year or when the Medical Center pays the related invoice. The primary composition of this account is estimates for invoices not

received at year-end, which the Medical Center records by journal entry. There is no control in place to flag related invoices when received and remove the estimated payables from the manual accounts payable account when paid.

All invoices received by the Medical Center flow to the Accounts Payable Department, and an invoice accrued in the manual accounts payable account could flow through the Accounts Payable Department with no notice to the individual recording the original journal entry. As a result, the person who made the journal entry would have no knowledge that the Medical Center received and paid the invoice and would not know to reverse the estimated payable. Lacking this knowledge, if Accounts Payable received invoices related to these estimated payables in July or August, there is risk that the Medical Center may accrue the invoice as an account payable based on the date it received the good or service and double count the payable in the financial statements.

The Medical Center should improve its reconciliation process for the manual accounts payable account by maintaining detailed support for these entries and tracking estimated payables to reverse in the next period. Medical Center personnel should review all entries older than one year to evaluate whether the estimate of the amount payable remains accurate or needs revision or to ensure proper liquidation of the payable once paid.

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.

2017-013: Properly Record Fixed Asset Additions

Applicable to: Virginia Lottery

Prior Year Finding Number: N/A
Type of Finding: Internal Control and Compliance
Severity of Deficiency: Significant Deficiency

Lottery did not properly record fixed asset additions in the month received or subsequently make a depreciation adjustment, if necessary. During our work, we selected a sample of 15 fixed asset additions and also tested a bulk purchase of 350 assets received in June 2017. We found that ten assets were not recorded in compliance with generally accepted accounting principles or with Lottery's written fixed asset policy. Additionally, adjustments to depreciation expense were not made, if necessary.

Lottery's fixed asset policy requires fixed assets to be recorded in the month that the asset is received and generally accepted accounting principles state that depreciation begins when an asset is placed in service. Lottery is currently identifying potential fixed assets based on when invoices are processed for payment. After the asset is identified as needing to be entered into the financial system, it is typically recorded in the month that the invoice is processed, which may be different than when the

asset was received or placed in service. In some circumstances, the recording of the asset may be intentionally delayed and in these instances an adjustment to depreciation is necessary to properly account for the asset.

Improper recording of fixed assets increases the risk that asset balances including depreciation expense are misstated, which can affect Lottery's financial statements. To ensure consistent recording of fixed asset acquisitions, management should clarify current policies and procedures and ensure implementation. This should include retaining documentation of when assets are received and/or placed in service. Management should ensure personnel involved with fixed assets understand the importance of timely asset recording and any necessary adjustments as it affects both depreciation and asset balances.

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.

ACCESS CONTROL

2017-014: Complete Annual Review for the Current Claims Processing System

Applicable to: Department of Medical Assistance Services

Prior Year Finding Number: N/A
Type of Finding: Internal Control and Compliance
Severity of Deficiency: Material Weakness
CFDA Title and CFDA #: Medicaid Cluster - 93.775, 93.777, 93.778
Federal Award Number and Year: 1705VA5ADM, 1705VA5MAP - 2017
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' Compliance and Security did not complete an annual access review for one of the three user groups of the current system. Compliance and Security completed an annual access review of the Virginia Department of Social Services (Social Services) and contractors' user groups; however, it did not perform an annual review of Medical Assistance Services employees. The most recent review of Medical Assistance Services employees' system access was completed in April 2016. As of August 1, 2017, Compliance and Security had not started its review of Medical Assistance Services employees.

The Security Standard, Section 8.1, requires the agency to "review accounts for compliance with account management requirements on an annual basis or more frequently if required to address an environmental change." Not conducting regular reviews of users' access to mission critical systems

threatens the integrity of the system and the data housed within the system. If Medical Assistance Services employees retain access to unnecessary capabilities in the current system, the risk of improper segregation of duties increases. As a result, the risk of unreliable or incorrect information also increases.

According to management, Compliance and Security understood the Security Standard criteria noted above to mean once every calendar year. Therefore, Compliance and Security did not perform its review of Medical Assistance Services employees' access during fiscal year 2017.

Compliance and Security should perform an annual review of its employees' access to the current system in order to identify unnecessary access due to terminations or changes in job responsibilities. In addition, Compliance and Security should ensure compliance with the Security Standard and ensure its policy identifies the specific time in which the annual review should occur.

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.

2017-015: Develop Processes to Facilitate the Controlling of Privileges in the Claims Processing System

Applicable to: Department of Medical Assistance Services

Prior Year Finding Number: N/A
Type of Finding: Internal Control and Compliance
Severity of Deficiency: Material Weakness
CFDA Title and CFDA #: Medicaid Cluster - 93.775, 93.777, 93.778
Federal Award Number and Year: 1705VA5ADM, 1705VA5MAP - 2017
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

Medical Assistance Services' Office of Compliance and Security (Compliance and Security) completed a conflict matrix documenting certain combinations of privileges that create internal control weaknesses in its current system. However, the conflict matrix does not document all combinations of over 900 capabilities within the current system that may create internal control weaknesses.

The Security Standard, Section 8.1 AC-1, requires agencies to develop, document, and disseminate formal documented procedures to facilitate the implementation of the access control policy and associated access controls. The access control policy and procedure should also be reviewed and updated on an annual basis or more frequently if required to address an environmental change. Additionally, Section 8.1 AC-2(c) and (d) requires that agencies establish conditions for group membership and specify access privileges.

Without complete documentation of conflicting privileges in the current system and providing it to the managers responsible for reviewing system access, management is increasing the risk of granting employees capabilities that violate the concept of segregation of duties or the principle of least privilege, thereby creating an internal control weakness.

According to management, the current system is a 14-year-old, highly complex system that lacks the reporting features and automated review processes necessary to effectively and efficiently manage system access and security. Medical Assistance Services' prior year corrective action plan for the finding titled "Create Formal Documentation that Facilitates Controlling Privileges…" states the agency would develop a conflict matrix for use with a manual access review process in order to mitigate the risks associated with the current system. However, according to management, the agency would have to acquire additional resources in order to completely and accurately document all capabilities and potential conflicts within the current system. Consequently, management determined it would avoid using resources on a system that will be replaced in 2018 with a new claims processing system (new system).

Medical Assistance Services should continue to perform manual access reviews and review for violations of the concept of segregation of duties and the principle of least privilege within the current system. In addition, Compliance and Security should gain an understanding of the security environment in the new system and ensure it establishes a process to document and evaluate system access by completing a conflict matrix and incorporating the documentation into the annual access 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.

2017-016: Remove Access to the Current Claims Processing System in a Timely Manner

Applicable to: Department of Medical Assistance Services

Prior Year Finding Number: N/A
Type of Finding: Internal Control and Compliance
Severity of Deficiency: Material Weakness
CFDA Title and CFDA #: Medicaid Cluster - 93.775, 93.777, 93.778
Federal Award Number and Year: 1705VA5ADM, 1705VA5MAP - 2017
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 current system for individuals who no longer needed access. Specifically, eight of 16 of the separated employees listed on the access report

did not have their access suspended within 24 business hours. The eight employees in question retained their unsuspended access between seven and 34 days after separation.

Per Medical Assistance Services' IT Access Control AC-1 Policy Section A11(b)(i), "All user accounts must be disabled immediately upon separation or within 24 business hours upon receipt by the Office of Compliance and Security." In addition, Security Standard, Section 8.13, states an organization must disable information system access within 24 hours of employee separation and terminate any authenticators or credentials associated with the individual.

Not suspending access to a web based mission critical system that can be accessed from anywhere in the world after employee separations threatens the data integrity of the system. If separated employees retain access to the current system, users are potentially able to view, copy, and edit sensitive information.

Compliance and Security is not suspending separated employees' access in a timely manner due to ineffective and untimely communication with Medical Assistance Services' Human Resources Division. Compliance and Security and the Human Resources Division should establish effective, regular communication to report staff changes to those individuals responsible for managing system access. In addition, Compliance and Security should ensure compliance with its Access Control Policy and the Security Standard by removing users' 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.

2017-017: Ensure Employees have Proper Access Roles within the Commonwealth's Procurement System

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
CFDA Title and CFDA #: Medical Assistance Program - 93.778
Federal Award Number and Year: 1705VA5ADM, 1705VA5MAP - 2017
Name of Federal Agency: U.S. Department of Health and Human Services
Type of Compliance Requirement - Criteria: Procurement and Suspension and Debarment - 2 CFR §200.317
Known Questioned Costs: $0

Medical Assistance Services is not effective in ensuring that employees have proper access roles within the Commonwealth's procurement system. For the entire fiscal year 2017, Compliance and

Security did not remove the previous Interim Director of the Procurement and Contract Management Division's "No Supervisor" role in the procurement system. Additionally, during this same time, the current Director of the Procurement and Contract Management Division did not have the "No Supervisor" role in the procurement system. Users with the "No Supervisor" role may retrieve all requisitions for all employees in their chain of direct reporting in the procurement system.

Section 5.1 of the procurement system's Security Standard requires that the System Security Officer monitor system access and permissions. In addition, Section 5.2 requires that the System Security Officer perform quarterly access reviews to determine if changes in users' job duties are appropriately reflected in system access and to determine if users who no longer require system access have been removed.

Compliance with the procurement system's Security Standards referenced above is necessary to prevent employees from potentially making unauthorized purchases or approvals. Additionally, it is important for the Director of the Procurement and Contract Management Division to have the "No Supervisor" role within the procurement system. Without this role, they are unable to properly monitor the requisitions of all employees in their chain of direct reporting.

Compliance and Security fulfills the role of the System Security Officer for Medical Assistance Services and as a result is responsible for completing the required quarterly access reviews. However, Compliance and Security did not collaborate with the business process owner, the Procurement and Contract Management Division, to determine the appropriateness of users' access. Although Compliance and Security performed system access reviews during fiscal year 2017, it did not identify that an employee who had previously served as the Interim Director of the Procurement and Contract Management Division was improperly retaining the "No Supervisor" role within the procurement system.

Medical Assistance Services should ensure that employees only have access levels appropriate for them to perform their assigned job duties. In addition, Medical Assistance Services should utilize the assigned "Entity Lead" within the Procurement and Contract Management Division to communicate any necessary changes in access to the System Security Officer. The Entity Lead is an individual whose responsibilities would include working with the System Security Officer and the Department of General Services to ensure proper user access is established and maintained. This liaison between the procurement function and the System Security Officer would contribute to an environment where necessary changes to access are being regularly disseminated to the System Security Officer so they can be effective in ensuring that employees have proper access roles within the procurement 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.

2017-018: Strengthen Access Controls

Applicable to: Department of Taxation

Prior Year Finding Number: N/A
Type of Finding: Internal Control and Compliance
Severity of Deficiency: Significant Deficiency

Taxation management needs to strengthen system access controls over their financial accounting and reporting system to ensure access granted adheres to the principle of least privilege and enforces proper segregation of duties. Although Taxation has various compensating controls in place, they did not adhere to the principle of least privilege in granting the following access:

- four out of 25 (16%) security roles have access functions in excess of the job duties of the employees assigned to these roles;

- four out of 63 (6%) users had access to security roles that were not required based on their job functions;

- the read-only security role includes access functions such as post online return and adjust abatement, inadvertently granting these abilities to its 106 users;

- nine out of 129 (7%) security roles include the ability to approve a journal voucher, which was not required by the users to perform their job responsibilities; and

- 124 out of 129 (96%) security roles include the ability to run a batch process that loads cigarette tax bills into the application. This function was created to facilitate a one-time import of bills and is no longer needed.

Additionally, Taxation management does not have a process in place to communicate access functions that create segregation of duties issues to their Office of Technology (Technology). Further, Technology does not have a process to identify requested changes to security roles that violate previously identified segregation of duties combinations.

The 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 Taxation to segregate duties of individuals as necessary to prevent unauthorized activity (Security Standard sections: AC-5 Separation of Duties & AC-6 Least Privilege).

As discussed, Taxation made significant changes to their access structure during the year. While some of these system access issues were remnants of the previous access structure, most were caused by business owners not properly identifying the minimum access required by their staff. During the process of changing the access structure, business owners were also instructed to consider combinations of access functions that would create segregation of duties violations to ensure current roles don't

violate these combinations. However, Technology did not request that the business owners communicate which access functions create segregation of duties violations and, as a result, Technology is not able to determine if future security role change requests will create a violation of segregation of duties.

When access granted violates the principle of least privilege or segregation of duties, there is an increased risk that users can circumvent other compensating controls and perform unauthorized transactions.

Business owners should work with Technology to ensure that the security roles they are responsible for grant only the minimum required access. They should also identify combinations of access functions that create potential segregation of duties violations and communicate these to Technology. Technology should create a process to review all requested security role changes to ensure they do not create potential segregation of duties violations as defined by the business owners. Technology should also continue communicating the importance of granting only the minimum required access to business owners and managers across the agency.

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.

2017-019: Improve Service Account Management

Applicable to: Department of Taxation

Prior Year Finding Number: N/A
Type of Finding: Internal Control and Compliance
Severity of Deficiency: Significant Deficiency

Taxation needs to improve their management of service accounts, which are non-user accounts with privileges to perform specific application functions. Taxation is using temporary controls to manage the accounts, but they have not yet implemented a long-term solution for managing these accounts. Additionally, Taxation does not consistently document service accounts in their system security plans. We communicated the specific 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 Taxation to document account management practices for all agency created service accounts, including, but not limited to, granting, administering, and terminating accounts (Security Standard section: AC-2-COV Account Management). Additionally, Taxation's internal policy (Policy) requires documentation of all service accounts in the appropriate system security plan (Policy section: 8.1 Access Control).

Taxation developed a temporary approach for managing these accounts so that they could focus resources on resolving other higher priority issues from the new access management system implementation. Taxation also indicated that non-production and test service accounts were intentionally not documented in the system security plans; however, Taxation's internal policy requires the documentation of all service accounts with no differentiation between various service account types.

Without adequate service account management practices, Taxation cannot verify that the accounts are required, configured properly, and reviewed appropriately. Additionally, without documenting all of the service accounts in each associated system security plan, Taxation may not properly configure the accounts to perform their approved system functions.

Taxation should implement corrective actions to mitigate the specific weakness communicated in the FOIAE document. Additionally, Taxation should enforce its Policy to define all service accounts in the appropriate system security 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.

2017-020: Address Uncorrelated Accounts

Applicable to: Department of Taxation

Prior Year Finding Number: N/A
Type of Finding: Internal Control and Compliance
Severity of Deficiency: Significant Deficiency

Technology needs to address uncorrelated accounts in their access management system. Uncorrelated accounts represent an access account to a particular application that is not assigned to an individual user in the access management system. As of August 2017, there were a significant number of uncorrelated accounts, including non-user service accounts with privileges to perform specific application functions; accounts related to Taxation's financial accounting and reporting system or an application that supports it; and accounts related to systems that contain sensitive information.

The Security Standard and Taxation's Policy require proper access management controls to reduce risks associated with inappropriate system access (Security Standard section: AC-2-COV Account Management; Policy section: 8.1 Access Control). This includes associating all access accounts with group membership, recertifying all access accounts at least annually, and documenting the process for administering service accounts.

Taxation unintentionally creates uncorrelated accounts because their access management system is not configured to properly associate these accounts to unique identities. When the access

management system reads information from an application and cannot correlate that access to an individual user, it creates an uncorrelated account.

Uncorrelated accounts may represent legitimate application access; however, without being correlated to an individual identity, Taxation may not be able to verify whether the accounts are required, configured properly, included in Taxation's annual access review process, or reflect the actual access privileges in the application. Without configuring the access management system to properly correlate these accounts, current uncorrelated accounts will persist in the system and new ones will be created with each refresh and import process. These weaknesses can lead to a user obtaining and retaining inappropriate access over an extended period of time, increasing the risk of unauthorized use of that access.

Technology is in the process of addressing these uncorrelated accounts and should continue with these efforts. Technology should correlate each account in the access management system with a unique identity and improve the correlation process during the refresh and import processes. Additionally, Taxation should develop a process to mitigate future uncorrelated accounts that includes identification, investigation, allocation, and exception documentation for uncorrelated 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.

2017-021: Improve Documentation over Financial Reporting System Security Functions and Features

Applicable to: Department of Taxation

Prior Year Finding Number: N/A
Type of Finding: Internal Control
Severity of Deficiency: Significant Deficiency

Technology needs to enhance documentation surrounding the financial accounting and reporting system. There is a lack of documentation over various aspects of the system, from descriptions of security roles and access functions to detailed procedures. Technology has invested significant resources in improving the access structure for this system and, now that these changes have been largely completed, Technology needs to revisit the documentation surrounding these changes and related processes.

Taxation's system environment has undergone significant changes and the priority has been on making the required changes to support the modification of the access structure. Technology risks losing valuable information and creating inefficiencies as more time passes by not improving their documentation. In addition, the lack of adequate system documentation has caused some system access issues that may have been avoided if adequate documentation over these processes existed:

- Seven out of 19 (37%) new access functions were improperly classified as either read or update because there is no documented process for evaluating this classification.

- One new resource in this system was created that duplicated one that already existed. This was not identified in the database change review process.

- A user was granted access to a super user security role because Technology could not identify the access functions the user required to perform their job duties.

Technology should document policies and procedures related to the security functions and features of their financial accounting and reporting system, as needed. Written documentation will create efficiencies for Technology and keep the staff responsible for maintenance of the system's logical access well-informed over time. Quality written documentation also reduces the impact that turnover has on institutional knowledge, makes information more readily available, and serves as a tool for setting expectations related to the 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.

2017-022: Perform Annual Access Review

Applicable to: Department of Taxation

Prior Year Finding Number: N/A
Type of Finding: Internal Control and Compliance
Severity of Deficiency: Significant Deficiency

Taxation has not performed an annual access review in accordance with the Security Standard and Policy. While Taxation has performed access reviews for specific applications, such as their financial accounting and reporting system, a complete review of all systems has not been performed since Fall 2015. In addition, the access review currently underway will not include all accounts, such as uncorrelated accounts, since these are not associated with a specific user.

The Security Standard requires Taxation to review accounts for compliance with account management requirements on an annual basis or more frequently if required to address an environmental change (Security Standard section: AC-2 Account Management). Additionally, Taxation's Policy requires responsible parties to review system user account access on an annual basis (Policy section: Required Security Reviews, Audits and Evaluations).

As discussed, Taxation has recently undergone significant access management changes and management decided it would not be effective or efficient to perform a complete access review in 2016.

Instead, Taxation chose to focus on enhancing the recertification process and limited the actual reviews to only key financial reporting systems. Without reviewing all accounts on an annual basis, Taxation cannot verify that each user's access is appropriate based on job functions, does not violate the principles of least privilege or separation of duties, and is configured appropriately. Lack of an access review increases the risk that a user retains inappropriate access, which could lead to unauthorized access to sensitive taxpayer information.

Taxation should address this issue in conjunction with the corrective actions described in the finding entitled "Address Uncorrelated Accounts." Additionally, Taxation should perform a full access recertification to verify that users' access is appropriate and in compliance with requirements. If any accounts are excluded from the recertification process, Taxation should implement alternate procedures to review the access permissions for these 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.

2017-023: Establish and Implement Policies and Procedures for Accessing Budgetary Information

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

An Education employee not responsible for budgeting was granted read/write access to the local shared drive that is used for establishing state funding amounts for local school divisions. Additionally, an Education employee in the Budget Department (Budget), who separated from employment in March 2017 retained their read/write access to the drive until at least July 2017.

The Commonwealth Security Standard (Security Standard), Section 8.1 AC-1, requires agencies to develop, document, disseminate, and review and update annually, an access control policy that addresses purpose, scope, roles, compliance, and responsibilities; and formal documented procedures to facilitate the implementation of the policy and associated access controls. Additionally, Section 8.1 AC-2 requires that "the organization reviews accounts for compliance with account management requirements on an annual basis or more frequently if required to address an environmental change."

The local shared drive houses a critical budgetary spreadsheet, which is a complex workbook that contains funding calculations for local school divisions. Employees with read/write access could manipulate the data in this spreadsheet, which could lead to incorrect allocations of funding to local school divisions.

Although the Virginia Information Technologies Agency (VITA) is responsible for executing the access changes authorized by Education, Education has not taken responsibility for developing a process for authorizing and monitoring whom has access to the local shared drive. As a result, Budget does not have written policies or procedures related to granting or monitoring access to the drive.

Budget should establish and implement written policies and procedures for managing access to the local shared drive that complies with the Security Standard. At minimum, the policies and procedures should address the principle of least privileges and the monitoring of the access listing for any necessary updates.

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.

2017-024: Improve Timely Removal of Critical Access

Applicable to: Department of Health

Prior Year Finding Number: 2016-020; 2015-026; 2014-038
Type of Finding: Internal Control and Compliance
Severity of Deficiency: Significant Deficiency

Individual department supervisors are not completing and sending employee separation forms (HR-14) to the Office of Human Resources (OHR) timely. As a result, Health does not remove information system access for terminated employees promptly as shown in the following instances:

- Local Health Department (LHD) system access was removed eight to 131 days late for six out of 24 (25%) employees;
- Payroll system access was removed six to 40 days late for ten out of 17 (59%) employees;
- Benefits system access was removed four to 42 days late for eight out of 15 (53%) employees; and
- Network access was removed five to 14 days late for three out of 25 (12%) employees.

The Security Standard, Section 09.1 AC-2 (h), requires, "Notifying account managers…when information system users are terminated, transferred, or information system usage or need-to-know changes." In addition, Security Standard, Section 09.1 AC-2-COV (2.f), states that each agency shall "promptly remove access when no longer required." Health internal policies also state the HR-14 should be processed within three business days of receipt by OHR.

Terminated employees who still have network access may be able to access other critical programs since it acts as the gateway to all the agency's systems. Untimely removal of LHD access increases the risk that employees could use their inappropriate access to gather sensitive patient information. Untimely removal of access to payroll and benefits systems increases the risk that employees could use their inappropriate access to make changes to payroll related items.

There are a number of different problems contributing to this issue. First, individual department supervisors are not completing and sending the HR-14 to OHR as required by Health's policy. When an employee terminates it is the responsibility of the work unit to notify OHR of the departure. Due to the decentralized nature of Health, this does not always happen timely. Additionally, the HR-14 is not being routed to and signed off by individual areas such as the Office of Information Management, Office of Finance Management, and others for their input as to critical system access. Lastly, OHR is not properly completing or processing the HR-14.

The following specific instances contributed to the untimely removal of system access for terminated employees:

- Individual departments did not properly complete the HR-14 for 16 of 25 (64%) terminated employees;
- Individual work units did not submit the HR-14 timely to OHR for 15 of 25 (60%) terminated employees;
- OHR did not properly complete the HR-14 for 21 of 25 (84%) terminated employees;
- OHR did not process the HR-14 timely for eight of 25 (32%) terminated employees; and
- OHR did not document the critical access removal date on the HR-14 for seven of 25 employees (28%).

We previously reported that Health had made improvements in the HR-14 process; however, our work this year shows that the process is not working effectively and Health needs to continue to focus on this area. Health management should consider a thorough review of OHR operations due to their critical role in the HR-14 process given that problems in this process seem to be an underlying cause for many of the untimely access removals. In addition, the process surrounding completion and routing of the HR-14 should be reviewed and updated to ensure that system access is removed 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.

2017-025: Improve Controls for Granting and Restricting Elevated Workstation Privileges

Applicable to: University of Virginia-Academic Division

Prior Year Finding Number: 2016-028; 2015-035
Type of Finding: Internal Control and Compliance
Severity of Deficiency: Significant Deficiency

The University of Virginia's Academic Division (Academic Division) is making satisfactory progress to address the information security weakness communicated in our prior year audit report regarding assigning, restricting, and tracking elevated workstation privileges; however, corrective action remains in progress.

The Academic Division created a standard operating procedure as interim guidance for granting and restricting elevated workstation privileges, which includes the controls required by its adopted information security standard, ISO 27002. The Academic Division distributed the interim guidance to its departments and plans to integrate it into new policies and standards. The Academic Division is requiring departments to comply by March 2018. The fiscal year 2018 audit will include an evaluation of the completed corrective action and determine whether the Academic Division satisfactorily resolved the weakness.

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.

2017-026: Improve Information System Access Controls

Applicable to: Department of the Treasury

Prior Year Finding Number: N/A
Type of Finding: Internal Control and Compliance
Severity of Deficiency: Significant Deficiency

Unclaimed Property does not have appropriate policies and procedures for assigning access to two of its information systems used to administer unclaimed property. We identified the following issues during the course of test work:

- Roles and workflow definitions and descriptions are inadequate.

- There is an unclear correlation in assigning roles and access for the two systems.

- The principle of least privilege was not appropriately considered when granting access, resulting in five employees having access to roles that were unrelated to their current job duties.

- Three employees working on a special project were granted access to a securities related accounting role; however, no detective control was implemented to ensure the three employees were appropriately using their access.

- Unclaimed Property did not adequately consider separation of duties when granting access, resulting in five employees with the ability to approve their own transactions.

- Unclaimed Property did not adequately consider removal of functionality related to its legacy information system.

The Security Standard requires that Unclaimed Property employ the principle of least privilege when granting access (Security Standard section: AC-6 Least Privilege). When access is not based on the principle of least privilege, it increases the risk that employees may misuse their access (either intentionally or unintentionally), and compromised accounts are more likely to have access to critical functions.

Additionally, the Security Standard requires that Unclaimed Property define and assign system access to support separation of duties. Separation of duties reduces the risk of fraud and errors (Security Standard section: AC-5 Separation of Duties). The ability to approve their own transactions allows employees to process claims without the benefit of another reviewer. Unclaimed Property may remit properties to the wrong claimant without sufficient access controls.

Unclaimed Property should adequately document roles and workflow descriptions. In addition, Unclaimed Property should evaluate business needs as well as employees' overall access to ensure system access is appropriate. To ensure that proper separation of duties is present, Unclaimed Property should develop a mechanism to prevent employees from approving their own transactions, or to detect and review claims processed by the same employee and take corrective action, if needed.

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.

2017-027: Perform Annual Access Certifications for Information Systems

Applicable to: Department of Corrections, Central Activities

Prior Year Finding Number: N/A
Type of Finding: Internal Control and Compliance
Severity of Deficiency: Significant Deficiency

Corrections' procedures do not require an annual certification of systems access for the inventory management system. This system maintains records of the majority of Corrections' inventory balances that are considered material to the Commonwealth's financial statements.

The Security Standard, Section AC-2 Account Management, states that agencies should annually review system accounts for compliance with account management requirements. Corrections has implemented new procedures over system access controls for the inventory management system in the past year. The procedures include reviewing system access against disabled accounts on a weekly basis, and a quarterly review of accounts to ensure all system users are still active employees; however, Corrections' procedures do not include an annual review to ensure system access is still necessary and reasonable based on employee job duties. The procedures, as currently designed, would not detect an employee's transfer to a new facility, or a change of job responsibilities, which happens frequently given the nature of Corrections operations.

Corrections should perform annual system access certifications to ensure compliance with the Security Standard and reduce the risk of unauthorized access. Inappropriate access increases the risk of unauthorized activity over inventory.

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.

AUDIT AND ACCOUNTABILITY

2017-028: Perform the Required Information Technology Review

Applicable to: Department of Medical Assistance Services

Prior Year Finding Number: 2016-064
Type of Finding: Internal Control and Compliance
Severity of Deficiency: Material Weakness
CFDA Title and CFDA #: Medicaid Cluster - 93.775, 93.777, 93.778
Federal Award Number and Year: 1705VA5ADM, 1705VA5MAP - 2017
Name of Federal Agency: U.S. Department of Health and Human Services
Type of Compliance Requirement - Criteria: Special Tests and Provisions - 42 CFR §95.621
Known Questioned Costs: $0

Since January 31, 2014, Medical Assistance Services has not completed the required biennial Automated Data Processing (ADP) risk analyses and system security review. In January 2017, Medical Assistance Services' Internal Audit Division contracted with an external service provider to perform the required security review of the current system. However, the review has not been finalized, and Medical Assistance Services has not received a final report from the external service provider as of October 2017.

As required by 42 CFR §95.621, Medical Assistance Services must review on a biennial basis its current system security program. At a minimum, the review shall include an evaluation of physical and data security operating procedures and personnel practices. In addition, 42 CFR §95.621(f)(1) requires state agencies to determine the appropriate ADP security requirements based on recognized industry standards or standards governing security of federal ADP systems and information processing. The Security Standard, Section 1.1, states that agency heads remain accountable for maintaining compliance with the Security Standard for IT equipment, systems, and services procured from providers and must enforce the compliance requirements through documented agreements and oversight of the services provided.

Without the biennial review, Medical Assistance Services cannot ensure that controls over its current system, maintained by the provider, are designed, implemented, and operating effectively. Although Medical Assistance Services maintains a high degree of interactions with its provider, it is increasing the Commonwealth's risk that it will not detect a weakness in the provider's environment, which could negatively impact the Commonwealth. Due to the highly sensitive, mission critical nature of the data and controls within the current system, Medical Assistance Services is also compromising system integrity and increasing the risk of unauthorized system access. Additionally, because the U.S. Office of Management and Budget included the requirement for ADP risk analyses and system security review in its Compliance Supplement, this issue will result in the Medicaid Program receiving a qualified opinion on compliance.

According to management, Medical Assistance Services incorrectly assumed that the results of a review conducted by the U.S. Department of Health and Human Services during fiscal year 2016 could be used to meet both federal and state requirements for Medical Assistance Services to conduct an

information technology review. However, management was not able to obtain an assertion from the federal government that its review would satisfy Medical Assistance Services' responsibility.

Medical Assistance Services should ensure that the required biennial review is completed and that future reviews are completed and are arranged to meet the timing and other requirements. In addition, Medical Assistance Services should use the results of these reviews to ensure its provider complies with the requirements in the Security Standard, Commonwealth Accounting Policies and Procedures (CAPP) Manual, Code of Federal Regulation, and contract with the Commonwealth. If weaknesses are disclosed from the required review, Medical Assistance Services should implement complementary controls to mitigate the risk to the Commonwealth until the 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.

2017-029: Improve Database Security

Applicable to: Department of the Treasury

Prior Year Finding Number: N/A
Type of Finding: Internal Control and Compliance
Severity of Deficiency: Significant Deficiency

Treasury has not implemented one of the minimum security controls required by the Security Standard and industry best practices for a sensitive system's database.

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

Treasury should dedicate the necessary resources to implement, in a timely manner, the control discussed in the communication marked FOIA Exempt in accordance with the Security Standard and industry best practices.

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.

MULTIPLE INFORMATION SYSTEM SECURITY CONTROL FAMILIES

2017-030: Improve Database Security

Applicable to: Department of Education - Central Office Operations

Prior Year Finding Number: 2016-009
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

Education does not secure its database that stores its financial activity with some of the minimum security controls required by the Security Standard and industry best practices. 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, Education cannot ensure the confidentiality, integrity, and availability of data within the database or the information it reports. Education should dedicate the necessary resources to implement the controls discussed in the communication marked FOIA Exempt in accordance with the Security Standard and best practices in a timely manner.

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.

2017-031: Improve Database Security for Financial Reporting System

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; System and Information Integrity; Audit and Accountability

Social Services does not secure the database supporting its financial reporting system in accordance with the Security Standard and industry best practices. We identified five control weaknesses and 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 its sensitivity and description of security controls. The Security Standard requires agencies to implement certain minimum controls to safeguard data that is stored in database systems. This serves to reduce unnecessary risk to data confidentiality, integrity, and availability. By not implementing the controls discussed in the FOIAE communication, the system's database is not secure against known vulnerabilities. This increases the risk for malicious users to exploit those vulnerabilities and compromise sensitive Commonwealth data.

Social Services' lack of necessary resources contributed to the weaknesses in the database. In addition, Social Services lacks enterprise-wide processes to implement consistent settings and controls throughout the database environments. Social Services should allocate the necessary resources to ensure that database configuration, settings, and controls align with the requirements in the Security Standard and industry best practices, such as the CIS Benchmark. Additionally, Social Services should consistently implement controls across all of its systems. Doing this 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.

2017-032: Continue Improving Database Security for Case Management System

Applicable to: Department of Social Services

Prior Year Finding Number: 2016-017
Type of Finding: Internal Control and Compliance
Severity of Deficiency: Significant Deficiency
Information System Security Control Family: Access Control; Identification and Authentication; Audit and Accountability
CFDA Title and CFDA #: Medicaid Cluster - 93.775, 93.777, 93.778
Federal Award Number and Year: 1705VA5ADM, 1705VA5MAP - 2017
Name of Federal Agency: U.S. Department of Health and Human Services
Type of Compliance Requirement - Criteria: Eligibility - 2 CFR §200.303(e)
Known Questioned Costs: $0

Social Services continues to test corrective actions to improve security controls over the database supporting its case management system in accordance with the Security Standard and industry best practices. We identified four control weaknesses and 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 its sensitivity and description of security controls.

The Security Standard requires agencies to implement certain minimum controls to safeguard data that is stored in database systems. This serves to reduce unnecessary risk to data confidentiality, integrity, and availability. By not implementing the controls discussed in the FOIAE communication, the system's database is not secure against known vulnerabilities. This increases the risk for malicious users to exploit those vulnerabilities and compromise sensitive Commonwealth data.

Social Services is testing settings and configurations to resolve the weaknesses in the database and has plans to implement the corrective actions by the end of calendar year 2017. Due to storage capacity issues, Social Services experienced delays implementing a tool to resolve two specific identified weaknesses; additionally, it lacked the necessary resources to resolve all prior year weaknesses in a timely manner. Social Services should dedicate the necessary resources to ensure database configuration, settings, and controls align with the requirements in the Security Standard and industry best practices, such as the Center for Internet Security Benchmark. Doing this 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.

2017-033: Improve Web Application Security Controls

Applicable to: Department of Human Resource Management

Prior Year Finding Number: 2016-015; 2015-010
Type of Finding: Internal Control and Compliance
Severity of Deficiency: Significant Deficiency
Information System Security Control Family: Maintenance; System and Information Integrity; Configuration Management

Human Resource Management continues to not implement certain minimum security controls for a web application used for employee time tracking as required by the Commonwealth's Information Security Standard, SEC501 (Security Standard), and industry best practices. Lacking application and database controls can create vulnerabilities that expose data to potential compromises and system unavailability, which, as a result, may lead to reputational damage and financial penalties imposed on Human Resource Management.

We communicated the specific control weaknesses and compliance references to management in a separate document marked Freedom of Information Act Exempt (FOIAE) under §2.2-3705.2 of the *Code of Virginia* due to it containing descriptions of security mechanisms. In general, the weaknesses relate to system activity monitoring and configuration of the web application.

The weaknesses identified in the FOIAE document continue to persist in Human Resource Management's environment due to limited and constrained information security resources. Additionally, Human Resource Management relies on a third party service provider to implement some of the required controls. Human Resource Management should obtain the resources necessary and collaborate with its third party service provider to remediate the concerns identified in the FOIAE recommendation. Remediating these weaknesses will help to protect the confidentiality, integrity, and availability of data in the application 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.

2017-034: Improve IT Risk Management and Disaster Recovery Planning

Applicable to: Department of Human Resource Management

Prior Year Finding Number: 2016-054; 2015-041
Type of Finding: Internal Control and Compliance
Severity of Deficiency: Significant Deficiency
Information System Security Control Family: Contingency Planning; Risk Assessment

Human Resource Management continues to lack certain components of an established information technology (IT) risk management and disaster recovery planning (DRP) process in accordance with the Security Standard. Our review of Human Resource Management's IT risk management and DRP controls identified the following weaknesses.

- Human Resource Management continues to not evaluate or determine if the data stored in its mission essential and sensitive systems are subject to regulatory requirements, as required by the Security Standard (Security Standard section: 4.2 IT System and Data Sensitivity Classification). Evaluating and documenting the regulatory requirements will assist Human Resource Management to comply with applicable regulations.

- Human Resource Management continues to lack IT system baseline configurations for any of its mission essential and sensitive systems. Baseline configurations serve as a basis for system builds, changes to information systems, as well as information about specific system components that reflect the current enterprise architecture. By not having baseline configurations in place for its mission essential and sensitive systems Human Resource Management increases the risk that systems will not be restored in a timely manner in the event of an outage (Security Standard section: CM-2 Baseline Configuration).

- Human Resource Management did not perform a risk assessment for one sensitive system as required by the Security Standard (Security Standard section: RA-3 Risk Assessment). Specifically, Human Resource Management changed the classification of a system from non-sensitive to sensitive in March of 2017 but has not conducted a risk assessment for the system. Without completing a risk assessment Human Resource Management may not identify applicable risks to the system and may not implement appropriate mitigation efforts. Human Resource Management did not conduct the risk assessment due to a misunderstanding about the requirements in the Security Standard.

- Human Resource Management does not have a process for performing self-assessments of risk assessments and preparing a report of the self-assessment results, as required in the Security Standard (Security Standard section: 6.2 Risk Assessment Requirements). Without a process to perform self-assessments, Human Resource Management cannot verify the continued validity of the risk assessments and IT security threats that may impact Human Resource Management's ability to carry out mission essential functions. Human Resource Management does not have a process for self-assessments due to a lack of IT resources.

Human Resource has made progress since our last audit to remediate certain security weaknesses previously reported, specifically, updating the Business Impact Analysis and IT Systems and Data Sensitivity Classifications for consistency. However, the weaknesses identified above continue to persist due to limited and constrained IT and security resources. Human Resource Management should evaluate its current IT and security staffing levels, and allocate the resources necessary to implement and enforce the requirements in the Security Standard for IT risk 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.

2017-035: Improve Database and Application 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: Configuration Management; Maintenance

Human Resource Management does not have certain database and application security controls for a sensitive system that performs human resource related functions. The Security Standard and industry best practices define required and recommended security controls to protect the confidentiality, integrity, and availability of data stored in databases and processed by the application.

We communicated the specific control weaknesses and compliance references to management in a separate document marked Freedom of Information Act Exempt (FOIAE) under §2.2-3705.2 of the *Code of Virginia* due to it containing descriptions of security mechanisms. In general, the weaknesses relate to system activity monitoring, change management, database configuration, and access management controls.

The weaknesses identified in the FOIAE document exist in Human Resource Management's environment due to limited and constrained information security resources. Additionally, Human Resource Management relies on a third party service provider to implement some of the required database controls. Human Resource Management should obtain the resources necessary and collaborate with its third party service provider to remediate the concerns identified in the FOIAE recommendation. Implementing these security controls will reduce the data security risk and better 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.

2017-036: Improve Application and Database Controls over the Enterprise Resource Planning System

Applicable to: Virginia Lottery

Prior Year Finding Number: 2016-010
Type of Finding: Internal Control and Compliance
Severity of Deficiency: Significant Deficiency
Information System Security Control Family: Access Control; Information Security Roles and Responsibilities

During our last audit, we identified multiple internal control weaknesses as a result of the implementation of the Virginia Lottery's (Lottery) enterprise resource planning system.

We obtained a status update from Lottery on the corrective actions related to these weaknesses. As of our report date, the Lottery had implemented corrective actions with respect to this previously reported finding, but had not completely implemented all corrective actions. Lottery began updating and implementing new procedures during fiscal year 2017 and plans to fully implement all corrective actions during fiscal year 2018.

Lottery should continue to dedicate the necessary resources to implement the controls that will align Lottery's operations with industry best practices and the Commonwealth's Information Security Standard, SEC 501-09 (Security Standard). We will review the implementation of management's completed corrective actions 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.

2017-037: Improve Vulnerability Mitigation Efforts

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: Risk Assessment; System and Information Integrity

The Lottery does not document the review and evaluation of vulnerabilities identified during vulnerability scanning of sensitive information technology systems nor timely mitigate vulnerabilities in accordance with Lottery's Vulnerability Scanning Standard (Policy) and the Security Standard.

We communicated the details about the vulnerabilities to management in a separate document marked Freedom of Information Act Exempt under §2.2-3705.2 of the *Code of Virginia*, due to their sensitivity and description of security controls.

While the Lottery holds periodic meetings to discuss the outcomes of the scans, the Lottery's Policy requires stakeholders to also document a review of the results of each vulnerability scan and establish a risk-based remediation schedule. However, Lottery could not provide documented evidence of either. Additionally, the Lottery identified multiple vulnerabilities during the April 2017 scan of its primary financial management system; however, Lottery did not mitigate these vulnerabilities within the required timeframe. While this control is not part of Lottery's Policy, the Security Standard requires remediation of legitimate vulnerabilities within 90 days of identification (Security Standard section: RA-5 Vulnerability Scanning).

By not documenting vulnerability evaluation or remediation plans, Lottery cannot verify that appropriate corrective action is taken to mitigate or reduce the risk associated with each vulnerability to a reasonable level. Additionally, by not remediating vulnerabilities in a timely manner, Lottery increases the risk that unauthorized actors may exploit these vulnerabilities to gain access to enterprise systems, which could result in financial, legal, or reputational damage.

Lottery did not produce supporting documentation or mitigate these weaknesses due to lack of enforcement of its Policy and not incorporating all of the requirements in the Security Standard. While the Lottery conducts the scans, the Lottery does not enforce the requirements related to the creation of an executive summary of the results, classification of the risk to its environment associated with each identified vulnerability, and execution of a remediation plan to mitigate the identified vulnerabilities within the 90-day window.

Lottery should update its Policy to include all elements required by the Security Standard. Additionally, Lottery should enforce the vulnerability scanning requirements defined in its Policy and the Security Standard. This includes clear documentation about the evaluation and remediation efforts for any vulnerabilities identified during the scanning process, a remediation schedule to mitigate legitimate vulnerabilities within 90 days, and an executive summary to communicate the outcome of these reviews and its remediation strategy to management. Lottery should review the vulnerabilities identified for the

primary financial management system and mitigate the vulnerabilities based on a remediation schedule. Lottery should also review the scanning results for other sensitive and mission critical systems and mitigate vulnerabilities accordingly. By improving the vulnerability mitigation process, Lottery will reduce the data security risk for sensitive 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.

2017-038: Risk Management and Contingency Planning Documentation

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: Contingency Planning; Risk Assessment

The Commission does not maintain oversight over the revision of its IT Risk Management and Contingency Planning documents. As a result, the documents are inconsistent and do not reflect the Commission's critical business processes and supporting systems. Risk Management documents include the Commission's Business Impact Analysis (BIA), IT System and Data Sensitivity Classifications (Sensitivity Classifications), and IT System Risk Assessments (RA). Contingency planning documents include the Commission's Continuity of Operations (COOP) and Disaster Recovery Plans (DRP).

The IT Risk Management and Contingency Planning documents do not meet the following requirements as set forth in the Security Standard.

- The Commission does not use information documented in the BIA as a primary input to the Sensitivity Classifications, RAs, and COOP. The Commission's COOP identifies 12 mission essential functions (MEF); however, those 12 MEFs do not align with any of the 28 MEFs identified in the BIA (Security Standard section 3.2.6 – Business Impact Analysis).

- For 146 out of 177 internal systems identified in the BIA that support MEFs and primary business functions (PBF), recovery time objectives (RTO) do not exist or are inconsistent with the MEFs' RTOs identified in the BIA (Security Standard section 3.2.5-6 – Business Impact Analysis).

- One out of 74 sensitive IT systems as identified in the System Classifications do not have an assigned system administrator. (Security Standard sections 2.7.5 – System Owner and 2.9 – System Administrator).

- The Commission does not prevent conflicts of interest or adhere to the security concept of separation of duties when assigning system owner, data owner, system administrator, and data custodian roles (Security Standard section 2.4.10.b – Agency Head).

- The Commission does not document IT system ownership and boundaries for 73 out of 74 sensitive systems identified in the Sensitivity Classifications (Security Standard section 5.2.1 – Sensitive IT System Inventory and Definition).

- The Commission does not have a formal process to ensure the IT system information documented in the COOP is consistent with the BIA, Sensitivity Classifications, and RAs (Security Standard section CP-1-COV-1.2 – Contingency Planning Policy and Procedures).

- The Commission does not conduct an exercise annually, or more often as necessary, of the COOP and DRP to assess their adequacy and effectiveness, nor require a review and revision of those components following the exercise (Security Standard section CP-1-COV-1 – Contingency Planning Policy and Procedures).

By having outdated risk management and contingency planning documentation, the Commission cannot accurately determine which information security controls to implement. This may result in the Commission spending too many resources on insignificant controls or not having enough controls to protect sensitive information. Additionally, the absence of regularly scheduled COOP and DRP testing may result in significant delays in restoring sensitive systems in the event of an actual emergency or disaster. This ultimately may result in the Commission not being able to recover its essential business functions and IT systems in a timely manner.

The Commission's lack of necessary resources and the transition to a new Information Security Officer at the time the revisions were made to the risk management and contingency planning documentation led to the multiple inconsistencies and weaknesses identified above.

The Commission should dedicate the necessary resources to prioritize its oversight function for its risk management and contingency planning documentation revisions. This includes developing a formal process to ensure the information within the documents is consistent, reflects the current environment, and addresses the weaknesses described above and found during the 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.

2017-039: Continue to Improve Database Security

Applicable to: Virginia Employment Commission

Prior Year Finding Number: 2016-014; 2015-004
Type of Finding: Internal Control and Compliance
Severity of Deficiency: Significant Deficiency
Information System Security Control Family: Access Control; Audit and Accountability

The Commission continues to improve some security controls in a database that supports mission critical business functions. The Commission resolved seven of ten control weaknesses identified in the fiscal year 2016 audit. The Security Standard requires agencies to implement certain minimum controls to safeguard data that is stored in database systems.

We have communicated the details of the remaining 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.

The Commission should continue its efforts towards developing, implementing, and maintaining documented policies and procedures for the administration and security of all databases within its environment. The Commission should also continue its efforts to implement and improve the controls discussed in the communication marked FOIAE to meet, at a minimum, the requirements in the Security Standard and applicable industry best practices. If deviations from the Security Standard are necessary, the Commission should document reasons and compensating controls in place for those deviations.

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.

2017-040: Improve IT Risk Management Process and Documentation

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: Contingency Planning; Risk Assessment

The Medical Center's information technology (IT) risk management documentation is incomplete and does not include certain attributes that the Medical Center needs to effectively evaluate and implement necessary information security controls.

The Security Standard provides a structured approach to IT risk management that includes the identification and evaluation of several attributes. Upon review of the Medical Center's IT risk management process and documentation, the Medical Center did not evaluate the following attributes across all IT systems as part of their risk management process:

- Identifying mission essential functions and supporting business functions;
- Prioritizing mission essential functions;
- Assigning recovery time objectives for each mission essential function;
- Identifying information systems supporting each mission essential function;
- Identifying data types handled by each system classified as sensitive; and
- Creating risk assessments for each system classified as sensitive.

(Security Standard sections: CP-2 Contingency Plan, 3.1 Selecting Security Control Baselines, RA-2 Security Categorization, and RA-3 Risk Assessment.)

The Medical Center may not be able to restore or protect sensitive systems in accordance with management's expectations if the Medical Center does not incorporate these attributes into the IT risk management process. The Medical Center's risk management documentation is incomplete because its risk management process does not adequately consider all of the elements defined by the Security Standard. Additionally, the Medical Center postponed completing risk assessments for two sensitive systems due to projects to acquire and implement additional technical resources. The Medical Center should incorporate the attributes described above, which will reduce the risk of failing to classify a system appropriately and protect it according to its sensitivity classification.

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.

2017-041: Improve Database Security

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; Configuration Management

The University of Virginia-Medical Center (Medical Center) does not implement some of the required controls to protect the database management system (database) platform that supports the primary patient record and billing system. The Medical Center's adopted information security standard, NIST SP800-53 (Security Standard), and industry best practices, such as the Department of Defense's Security Technical Implementation Guides, prescribe several required and recommended security controls to safeguard systems that contain or process sensitive data.

The Security Standard and best practices require and recommend implementing specific controls to reduce unnecessary risk to data confidentiality, integrity, and availability. We identified eight controls that the Medical Center does not implement that are generally related to access and baseline configuration management. We communicated these specific control weaknesses to management in a separate document marked Freedom of Information Act Exempt (FOIAE) under §2.2-3705.2 of the *Code of Virginia* due to it containing descriptions of security mechanisms.

Without enforcing proper access and baseline configuration management controls for the system, the Medical Center increases the data security risk associated with the sensitive and financial transactions processed by the system. These findings increase the risk of a data breach or system unavailability, which could lead to financial, legal, regulatory, and reputational damages.

The Medical Center should dedicate the necessary resources to configure appropriate security controls for the database in accordance with the Security Standard and best practices. Implementing these controls will help maintain the confidentiality, availability, and integrity of the sensitive and mission critical data stored or processed in the database.

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.

2017-042: Improve Database Security

Applicable to: Department of Alcoholic Beverage Control

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; Access Control; Identification and Authentication; Configuration Management

ABC does not secure two sensitive systems supporting databases with certain minimum security controls required by the Commonwealth's Information Security Standard, SEC 501-09, (Security Standard) and industry best practices. We communicated the control weaknesses to management in separate documents marked Freedom of Information Act (FOIA) Exempt under §2.2-3705.2 of the *Code of Virginia* due to it containing descriptions of security mechanisms. The Security Standard and industry best practices require the implementation of certain controls that reduce unnecessary risk to data confidentiality, integrity and availability in systems processing or storing sensitive information. ABC should test and implement the controls discussed in the documents marked FOIA Exempt in accordance with the Security Standard and industry best practices in a timely manner.

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.

2017-043: Improve Database Security

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; Audit and Accountability; Configuration Management

Accounts has not implemented some of the minimum security controls supporting the Commonwealth's financial management system required by the Commonwealth's Information Security Standard, SEC501 (Security Standard) and industry best practices.

We communicated the control weaknesses to management in a separate document marked Freedom of Information Act Exempt (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, Accounts cannot ensure the confidentiality, integrity, and availability of data within the database or the information it reports.

Accounts should dedicate the necessary resources to implement the controls discussed in the communication marked FOIA Exempt in accordance with the Security Standard and best practices in a timely manner.

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.

2017-044: 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: Access Control; Identification and Authentication; Audit and Accountability

Information Technology does not secure the database supporting its financial reporting system in accordance with the Security Standard and industry best practices. The Security Standard requires agencies to implement certain minimum controls to safeguard data that is stored in database systems. We identified nine control weaknesses and 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 its sensitivity and description of security controls.

Information Technology upgraded the system in the spring of 2017, which caused configuration settings to revert to default parameters unbeknownst to Information Technology. Information Technology did not follow their process to compare the database's configuration to their hardening baseline after an upgrade to ensure settings and configurations align with the Security Standard and best practices.

Information Technology should allocate the necessary resources to ensure database configurations, settings, and controls align with the requirements in the Security Standard and industry best practices, such as the Center for Internet Security Benchmark. Doing this 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.

2017-045: 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; Identification and Authentication; Configuration Management

Health does not secure a sensitive system's supporting database with some minimum security controls. We communicated the control weaknesses to management in a separate document marked Freedom of Information Act (FOIA) Exempt 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.

Health's security baseline configuration does not align settings and configurations with Security Standard requirements and best practices. Health should dedicate the necessary resources to evaluate and implement the controls discussed in the communication marked FOIA Exempt in accordance with the Security Standard in a timely manner.

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.

SYSTEM AND SERVICES ACQUISITION

2017-046: Review and Document Service Organization Control Reports of Third-Party Service Providers

Applicable to: Department of Medical Assistance Services

Prior Year Finding Number: 2016-043
Type of Finding: Internal Control and Compliance
Severity of Deficiency: Significant Deficiency
CFDA Title and CFDA #: Medicaid Cluster - 93.775, 93.777, 93.778
Federal Award Number and Year: 1705VA5ADM, 1705VA5MAP - 2017
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 review each of its third-party service providers' (providers) Service Organization Control reports. Providers are entities that perform outsourced tasks and business functions on behalf of Medical Assistance Services and the Commonwealth. A Service Organization Control report provides an independent description and evaluation of the provider's internal controls. Although Medical Assistance Services works closely with its providers, management should regularly review Service Organization Control reports and document the results of its reviews in order to ensure the effectiveness of providers' controls.

The Security Standard, Section 1.1, states that agency heads remain accountable for maintaining compliance with the Security Standard for information technology equipment, systems, and services procured from providers, and agencies must enforce the compliance requirements through documented agreements and oversight of the services provided. Additionally, the CAPP Manual Topic 10305 requires agencies to have adequate interaction with the provider to appropriately understand the provider's internal control environment. Agencies must also maintain oversight over the provider to gain assurance over outsourced operations.

Without performing a review of Service Organization Control reports, Medical Assistance Services cannot ensure that providers' controls are designed, implemented, and operating effectively. Although Medical Assistance Services maintains a high degree of interactions with its providers, management is increasing the Commonwealth's risk that it will not detect a weakness in a provider's environment, which could negatively impact the Commonwealth.

According to management's corrective action plan dated September 30, 2017, Medical Assistance Services is still developing its process, policies, and procedures for reviewing, assessing, and documenting the results of the Service Organization Control reports as a method to evaluate provider controls. In addition, management is still working to determine which Medical Assistance Services employees should be responsible for reviewing the reports.

Medical Assistance Services should develop and implement policies and procedures to review, assess, and document the effectiveness of provider controls reported through Service Organization Control reports. In addition, Medical Assistance Services should use Service Organization Control reports as a component of its oversight activities over its providers to confirm they comply with the requirements outlined in the Security Standard, CAPP Manual, and industry best practices. If weaknesses are identified in Service Organization Control reports, Medical Assistance Services should implement complementary controls to mitigate the risk to the Commonwealth until the 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.

2017-047: Improve Oversight of Third Party Service Providers

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

The Medical Center does not have a sufficient process for gaining ongoing external assurance that third-party service providers have adequate security controls to protect the Medical Center's IT environment and sensitive data in accordance with organizational policies and the Security Standard. The Medical Center outsources certain business tasks and functions to service providers who transmit, process, or store sensitive Medical Center data.

The Security Standard recognizes that organizations may procure IT equipment, systems, or services from third-party service providers and states that organizations must ensure that such providers meet the organization's established security requirements. The 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 defining and employing a process to gain periodic assurance over third-party service providers' internal controls, the Medical Center cannot validate that the provider has effective IT controls to protect the Medical Center's IT environment and sensitive data in accordance with organizational policies, state and federal regulations, and the Security Standard.

The Medical Center does not gain ongoing external assurance over third-party service providers' IT environments because they do not define a formal process in their information security program for identifying procured third-party service provider contracts and providing appropriate oversight. During the procurement process for cloud-based vendors, the Medical Center requests a self-reported cloud risk assessment over security controls from each potential cloud-based vendor to collect information to

use during contract negotiations. However, after completing a vendor contract, the Medical Center does not have a defined process for obtaining and evaluating forms of external assurance on a periodic basis from either physical or cloud-based vendors that provide technology and information security services.

The Medical Center should develop a formal process for obtaining and evaluating forms of external assurance over third-party service providers' security controls on an ongoing basis to ensure that the security controls comply with organizational policies and the Security Standard to protect the Medical Center's IT environment and sensitive data. One way to gain reasonable assurance is by requesting, reviewing, and evaluating Service Organization Control reports issued by independent third-party assurance organizations. After the Medical Center defines a formal process for ongoing service provider oversight, they should employ it into their information security program.

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.

2017-048: Increase Oversight over Third-Party Providers

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 is not gaining annual assurance that their third-party providers have secure IT environments to protect sensitive Commonwealth data. Third-party providers are organizations that perform outsourced business tasks or functions on behalf of the Commonwealth. DBHDS uses a third-party provider for two of its mission critical business functions including its electronic health records system, which contains Commonwealth and HIPAA data relating to patients served by DBHDS, and its waiver management system that supports citizens seeking waivers for individuals with intellectual and developmental disabilities.

The Commonwealth's Hosted Environment Information Security Standard, SEC525 (Hosted Environment Security Standard), section SA-9-COV 3.1, requires agencies to perform an annual security audit of the environment or review the annual audit report of the environment conducted by an independent, third-party audit firm on an annual basis. By not gaining assurance over third-party service providers' IT environments, DBHDS cannot validate that they provide effective IT controls to protect its sensitive data. DBHDS does not gain assurance over their third-party providers' IT environments because there is no formal process in their information security program for identifying third-party service providers. Thus, there is no expectation to provide the appropriate oversight.

DBHDS should develop a formal process to gain assurance that their third party providers have secure IT environments to protect sensitive data. One way to do this is by requesting and reviewing Service Organization Controls reports or by review of other independent audit reports as accepted by the Commonwealth's IT Security Audit Standard, SEC502-02.2. After DBHDS develops a formal process, they should incorporate it into their information security program.

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.

2017-049: Continue to Improve Oversight over Third-Party Service Providers

Applicable to: Virginia Employment Commission

Prior Year Finding Number: 2016-042; 2015-060; 2014-003
Type of Finding: Internal Control and Compliance
Severity of Deficiency: Significant Deficiency

The Commission continues to improve its oversight over third-party service providers (providers) by finalizing a formal process to gain assurance over outsourced operations. Providers are entities that perform outsourced tasks or functions on behalf of the Commonwealth. The Commission outsources several of its mission critical business functions related to the Unemployment Insurance program, including hosting of its online claims portal for Unemployment Insurance benefit payments.

The Commonwealth's Hosted Environment Information Security Standard, SEC 525 (Hosted Environment Security Standard), section 1.1, states that agency heads remain accountable for maintaining compliance with the Hosted Environment Security Standard through documented agreements with providers and oversight of services provided. Additionally, section SA-9-COV-3 requires the Commission to perform a security audit or review an audit report of the provider's environment on an annual basis.

Without a formally defined process to gain assurance over providers' IT environments, the Commission cannot consistently validate that those providers have effective IT controls to protect its sensitive data.

To address this issue, the Commission is implementing Enterprise Cloud Oversight Services (ECOS). The Virginia Information Technologies Agency (VITA) provides this service, which includes evaluation of independent audit assurance for the Commission's providers. This is a change from the Commission's original corrective action plan as VITA only recently announced this service. The Commission expects to complete negotiations for ECOS with VITA by December 31, 2017.

The Commission should continue their efforts to finalize negotiations with VITA for the ECOS services to gain assurance over outsourced operations. This includes developing formal policies and

procedures for the Commission's responsibilities for maintaining oversight of its providers. Finally, the Commission should maintain oversight over the ECOS services to confirm that VITA and providers are compliant with the provisions set forth within the Hosted Environment Security Standard and written agreements.

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.

2017-050: Continue Improving Oversight of Third-Party Service Providers

Applicable to: Department of Social Services

Prior Year Finding Number: 2016-044
Type of Finding: Internal Control and Compliance
Severity of Deficiency: Significant Deficiency
CFDA Title and CFDA #: Medicaid Cluster - 93.775, 93.777, 93.778
Federal Award Number and Year: 1705VA5ADM, 1705VA5MAP - 2017
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 continues to develop a formal process to maintain oversight over third-party IT service providers (providers). Social Services has outsourced several of its mission critical business functions, such as IT services, Child Support Enforcement call centers, and benefits administration services.

The Security Standard, section 1.1, states management remains accountable for maintaining compliance with the Security Standard through documented agreements with providers and oversight of services provided. Additionally, the Commonwealth's Hosted Environment Information Security Standard (Hosted Security Standard), section SA-9-COV-3, requires Social Services to perform a security audit or review an audit report of the provider's environment on an annual basis. Without an established process to gain assurance over providers' internal controls, Social Services cannot consistently validate that those providers have effective security controls to protect its sensitive data.

Since the prior year audit, Social Services developed a formal policy to maintain oversight over providers and developed contract language to include in all contracts with providers. Prior to implementing the formal policy, Virginia Information Technologies Agency (VITA) began its Enterprise Cloud Oversight Services (ECOS) that all executive branch agencies must use for providers that meet certain criteria. Social Services consulted with VITA to determine which providers must use ECOS, delaying Social Services from implementing an internal oversight process for providers that do not qualify for ECOS.

Social Services should continue developing a formal process for gaining appropriate assurance over outsourced operations that affect its IT environment, sensitive data, or mission critical processes. Social Services can obtain assurance in several forms including, but not limited to, Service Organization Control reports, on-site reviews, or other independently verified assurance of the provider's internal control environment. Additionally, Social Services should maintain oversight of this process to confirm compliance with requirements outlined in the Security Standard, Hosted Security Standard, and industry best practices.

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.

2017-051: Implement Newly Developed Policies over Information Technology Third-Party Service Providers

Applicable to: Virginia Commonwealth University

Prior Year Finding Number: N/A
Type of Finding: Internal Control and Compliance
Severity of Deficiency: Significant Deficiency

The University is implementing a formal process to obtain and review independent audit assurance that its third-party service providers (providers) have secure IT environments to protect sensitive University data on an ongoing basis. Providers are entities that perform outsourced tasks or functions on behalf of the University.

The University's adopted information security standard, ISO/IEC 27002 (Security Standard), section 15.2.1, requires organizations to regularly monitor, review, and audit providers to ensure they comply with information security requirements.

Without a formal process implemented to gain assurance on a regular basis over providers' IT environments, the University cannot consistently validate that those providers have effective IT controls to protect its sensitive data.

The Technology Services, Procurement, and business divisions recently developed formal policies and procedures to maintain a central list of its providers and evaluate independent audit assurance of providers' IT security controls on an annual basis. While the University approved the policies and procedures, the University requires additional time to implement the recently approved framework across its business segments. The University estimates completing this progress by June 30, 2018.

The University should dedicate the necessary resources to implement the formal framework to obtain and evaluate independent audit assurance over its providers. This will ensure providers have appropriate IT security controls in place and operating effectively to protect sensitive University data.

The University should also maintain oversight over this process after implementation to confirm compliance with the University's policy 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.

CONFIGURATION MANAGEMENT

2017-052: Evaluate, Revise, and Implement the Change Management Process

Applicable to: Virginia Employment Commission

Prior Year Finding Number: N/A
Type of Finding: Internal Control and Compliance
Severity of Deficiency: Significant Deficiency

The Commission does not maintain oversight over some changes related to a network device to ensure changes comply with the Commission's internal Change and Configuration Management Plan (Policy) and the Security Standard. We communicated the details of the five 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.

The Commission should revise its policy and procedures to ensure requirements are consistent with those outlined in the Security Standard. The Commission should also evaluate the change management process to determine whether all requirements are feasible for different types of changes. Additionally, the Commission should dedicate the necessary resources to develop and implement the change management controls discussed in the communication marked FOIAE to meet, at a minimum, the requirements in the Plan and 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.

2017-053: Develop Baseline Configurations for Information Systems

Applicable to: Department of Behavioral Health and Developmental Services

Prior Year Finding Number: 2016-051; 2015-005
Type of Finding: Internal Control and Compliance
Severity of Deficiency: Significant Deficiency

DBHDS does not have documented baseline configurations for their sensitive systems' hardware and software requirements. DBHDS is working to reduce the total number of sensitive systems, but still has over 200 sensitive systems, with some containing HIPAA data, social security numbers, and Personal Health Information (PHI) data. DBHDS is in the process of implementing software that has the ability to establish, configure, and monitor baseline configurations. DBHDS is working with the Virginia Information Technologies Agency and Northrop Grumman Partnership (Partnership) to install the infrastructure.

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;
  (Section 8 Configuration Management: CM-2)

- Review and update the baseline configurations on an annual basis, when required due to environmental changes, and during information system component installations and upgrades;
  (Section 8 Configuration Management: CM-2)

- Maintain a baseline configuration for information system development and test environments that is managed separately from the operational baseline configuration;
  (Section 8 Configuration Management: CM-2)

- Apply more restrictive security configurations for sensitive systems, specifically systems containing HIPAA data; and
  (Section 8 Configuration Management: CM-2-COV)

- Modify individual IT system configurations or baseline security configuration standards, as appropriate, to improve their effectiveness based on the results of vulnerability scanning.
  (Section 8 Configuration Management: CM-2-COV)

DBHDS has over 200 sensitive systems, with some containing HIPAA data, social security numbers, and PHI data. 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. Baseline security configurations are essential controls in information technology environments to ensure that systems have appropriate configurations and serve as a basis for implementing or changing existing

information systems. If a data breach occurs to a system containing HIPAA data, the agency can incur large penalties, up to $1.5 million.

DBHDS purchased software to assist the agency with documenting and managing baseline configurations. The agency is working with their service provider to install the software in their environment, but this is not complete due to other priorities at the agency. DBHDS should complete the installation of the software and dedicate the necessary resources to establish and maintain security baseline configurations for their sensitive information systems to meet the requirements in the Security Standard. Doing this will help ensure 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.

2017-054: Improve Information Technology Change Management Program

Applicable to: Department of Motor Vehicles

Prior Year Finding Number: N/A
Type of Finding: Internal Control and Compliance
Severity of Deficiency: Significant Deficiency

Motor Vehicles does not have an appropriate process for documenting and maintaining change and configuration management documentation. There are multiple weaknesses in this process, including documentation inconsistencies, security concerns for confidentiality, integrity, and availability of sensitive system and configuration information, and documentation retention. The details of the control weaknesses have been communicated 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, section CM-3, requires Motor Vehicles to document proposed changes and decisions associated with system changes, audit and review activities associated with system changes, and retain records of system changes for a minimum of one year.

The weaknesses in the FOIAE communication are due to Motor Vehicles experiencing delays in procuring a new change management ticketing software. The ticketing software is contingent on the Virginia Information Technologies Agency completing a project scheduled for completion in the summer of 2018. Motor Vehicles plans to implement the new change management ticketing software by October 2018.

Motor Vehicles should implement corrective controls as discussed in the communication marked FOIAE to meet the requirements in the Security Standard and industry best practices.

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.

2017-055: Retain Evidence of Approval for Changes in Local Funding

Applicable to: Department of Education - Central Office Operations

Prior Year Finding Number: N/A
Type of Finding: Internal Control
Severity of Deficiency: Significant Deficiency

None of the change control forms for fiscal year 2017 funding for local school divisions contain the signature/authorization of the Director or Associate Director of Education's Budget Department (Budget). Education has designed controls for a critical budgetary spreadsheet, which is used to implement SOQ requirements set by the General Assembly. These controls include separation of duties by requiring that all changes to the spreadsheet be documented on a change control form. Each change control form is required to contain the signature of the Director or Associate Director of Budget as evidence that they reviewed the change for accuracy and authorized it before implementation. Without implementing the review and authorization control as designed, Education increases the risk of errors in its execution of SOQ funding to local school divisions.

Budget developed an electronic change control form; however, it did not develop a process for capturing and controlling digital signatures and the corresponding dates. Additionally, Budget prints the change control forms, but the appropriate individual does not sign and date the forms to confirm their review and authorization. Budget should develop a process for capturing and controlling signatures and the corresponding dates within the electronic change control forms or have the printed copies physically signed and dated by the appropriate individual before implementing the change.

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.

RISK ASSESSMENT

2017-056: Improve Vulnerability Identification and Mitigation Process

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 does not have a process to consistently identify and mitigate system vulnerabilities in accordance with the Security Standard. Specifically, Human Resource Management does not consistently scan sensitive systems at least once every 90 days, does not review the vulnerability scan results, and does not remediate legitimate vulnerabilities within 90 days.

Human Resource Management relies on the Commonwealth's Comprehensive Infrastructure Agreement with Northrop Grumman (NG), also known as the IT Infrastructure Partnership, to perform and complete vulnerability scans. Human Resource Management does not communicate with the IT Infrastructure Partnership to ensure they perform scans at least once every 90 days. In addition, because Human Resource Management does not review scan results, they were unaware the IT Infrastructure Partnership provided incomplete vulnerability scans; therefore, Human Resource Management could not determine if legitimate vulnerabilities exist in the IT environment. Human Resource Management did not provide a cause as to why they are not reviewing the scans and not remediating legitimate vulnerabilities within 90 days.

The Security Standard requires Human Resource Management to conduct vulnerability scans on sensitive systems at least once every 90 days and to remediate legitimate vulnerabilities within 90 days commensurate with risk. (Security Standard sections: RA-5 & RA-5-COV Vulnerability Scanning). Without communicating with the IT Infrastructure Partnership to receive and review vulnerability scans every 90 days, Human Resource Management may not identify significant security weaknesses in sensitive systems that may impact the confidentiality, integrity, and availability of data. In addition, not remediating legitimate vulnerabilities timely increases the risk that a malicious user will exploit a known vulnerability to gain unauthorized access to the system, which could result in a data breach.

Human Resource Management should collaborate with the IT Infrastructure Partnership to ensure that all sensitive systems receive vulnerability scans at least once every 90 days. Additionally, Human Resource Management should allocate the necessary resources to review the scans and remediate legitimate vulnerabilities within 90 days. Improving the vulnerability identification and mitigation process will better enable Human Resource Management to protect the 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.

2017-057: Improve Risk Management and Continuity Planning Documentation

Applicable to: Virginia Commonwealth University

Prior Year Finding Number: N/A
Type of Finding: Internal Control and Compliance
Severity of Deficiency: Significant Deficiency

The University does not maintain effective Risk Management and Continuity Planning documentation, which may result in unnecessary delays when attempting to restore IT services to some business functions. Specifically, the University does not have a Business Impact Analysis (BIA) to evaluate the University's essential and non-essential business functions and its dependence on information technology (IT) systems. Currently, the University uses a server inventory and the system security plan (SSP) to track IT risk management information. Although the University requires an annual update for the server inventory, the SSP's on file are only reviewed and updated when there are significant system changes. Consequently, some information in the SSPs, particularly related to individual points of contact, can be inconsistent with the information presented in the University's server inventory. The distributed storage of this information and inconsistencies between both sources can require additional time to identify the critical system and contact information in an emergency event.

As specified by the business continuity management system standard, ISO 22301:2012, organizations should complete a cycle of the BIA process before selecting business continuity strategies. The International Organization for Standardization offers guidance for establishing, implementing, and maintaining a BIA in ISO/TS 22317:2015.

The University's IT Risk Management Standard requires system owners to periodically review and update SSPs for systems. Additionally, the University's adopted information security standard, ISO/IEC 27002:2013, section 17.1.3, requires the University to verify the established and implemented information security continuity controls at regular intervals in order to ensure that they are valid and effective during adverse situations. This includes organizational, technical, procedural, and process changes, which applies to the University's SSPs, as they can lead to changes in information security continuity requirements.

Without a BIA, the University is unable identify its mission-critical and non-essential business functions and reliance on one or more IT systems. This leads to the risk that the University's continuity management documentation is not based on the information evaluated in the BIA and may result in the application of unnecessary or ineffective controls. By not having consistent and updated risk management documentation, the University is unable to quickly evaluate changes to systems and

associating risks and vulnerabilities within the IT environment. This can ultimately lead to the University not implementing appropriate security controls in a timely fashion to prevent new risks and vulnerabilities from gaining unauthorized access to the sensitive information.

The University's absence of a documented BIA is the result of no established organization-wide requirements or processes to develop a formal BIA that evaluates each business function and its impact on business continuity. The University's lack of updating the SSPs are due to differing review and update requirements for the server inventory database and the SSPs.

The University should incorporate a BIA process that evaluates a more comprehensive set of business functions and risk factors than its current Continuity of Operations Plan. The University should then use the information derived from the BIA and other risk analysis documents, such as the SSPs, to update its business continuity plans. Finally, the University should define a frequency for performing SSP reviews to ensure consistency with the server inventory database.

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.

2017-058: Continue to Improve Oversight over IT Risk Assessments

Applicable to: Virginia Employment Commission

Prior Year Finding Number: 2016-056; 2015-040; 2014-003
Type of Finding: Internal Control and Compliance
Severity of Deficiency: Significant Deficiency

The Commission continues to operate with outdated IT risk assessments. The Commission identifies 74 systems as sensitive in its IT System and Data Sensitivity Classifications; however, the Commission only has an Agency Common Control risk assessment and three sensitive system risk assessments that are within the required three-year timeframe.

The Commission contracted an external consultant to perform the Agency Common Control risk assessment and ten of the 74 IT system risk assessments. While the Agency Common Control risk assessment was completed, the Commission estimates to complete the ten IT system risk assessments by December 31, 2017, and all IT system risk assessments completed by December 31, 2019. The Agency Common Control risk assessment evaluates the risks for the overall agency that would affect all IT systems and business functions, but does not evaluate the risks, vulnerabilities, and recommended controls for the individual IT systems' varying platforms.

The Security Standard, section 6.2, requires the Commission to conduct and document a risk assessment of each sensitive IT system as needed, but not less than once every three years. Additionally,

section 6.2 of the Security Standard requires the Commission to conduct and document an annual self-assessment to determine the continued validity of risk assessments.

Without having current and complete risk assessments, the Commission increases the risk that existing weaknesses in sensitive systems will remain undetected and unmitigated. These undetected weaknesses increase the risk of malicious users to compromise the system and data, and potentially making the system unavailable. Additionally, the Commission cannot effectively prioritize future security audits over sensitive systems based on the related risks.

The Commission delayed completing its sensitive IT system risk assessments in order to first complete the Agency Common Control risk assessment, which will assist in evaluating risks for its sensitive systems. The Commission is making progress in completing ten of its sensitive IT system risk assessments with an expected completion date of December 31, 2017.

The Commission should continue its efforts in prioritizing corrective actions to develop IT risk assessments for all IT systems deemed sensitive. In addition, the Commission should maintain oversight of the IT risk assessments by conducting and documenting annual self-assessments.

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.

SYSTEM AND INFORMATION INTEGRITY

2017-059: Upgrade or Decommission End-of-Life Operating Servers

Applicable to: Department of Alcoholic Beverage Control

Prior Year Finding Number: 2016-032; 2015-055; 2014-013
Type of Finding: Internal Control and Compliance
Severity of Deficiency: Significant Deficiency

ABC has several production servers running end-of-life operating systems in their information technology environment. The Commonwealth's Information Technology (IT) Infrastructure Partnership with Northrop Grumman (Partnership) provides agencies with installation, maintenance, operation, and support of IT infrastructure components, including server operating systems. Due to the age of ABC's applications, they will not run on current server operating systems. Therefore, the Partnership cannot upgrade the server operating systems until ABC upgrades their application software components.

The Security Standard, section SI-2-COV, prohibits the use of products designated as "end-of-life" by the vendor. A product that has reached its end-of-life no longer receives critical security updates that rectify known vulnerabilities that malicious parties can be exploit. Using unsupported server operating

systems increases the risk that existing vulnerabilities will persist in the server operating systems without the potential for patching or adequate mitigation. These unpatched vulnerabilities increase the risk of cyberattack, exploit, and data breach by malicious parties. Additionally, vendors do not offer operational and technical support for server operating systems designated as end-of-life, which increases the difficulty of restoring system functionality if a technical failure occurs.

ABC is aware of this issue and has plans in place to upgrade or decommission the end-of-life server operating systems by the end of calendar year 2017. ABC should continue to upgrade or decommission all of the end-of life server operating systems as soon as possible. Doing this will further reduce the risk to the confidentiality, integrity, and availability of sensitive Commonwealth data and 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.

2017-060: Continue to Upgrade Unsupported Technology

Applicable to: Department of Behavioral Health and Developmental Services

Prior Year Finding Number: 2016-034; 2015-056
Type of Finding: Internal Control and Compliance
Severity of Deficiency: Significant Deficiency

DBHDS is putting sensitive data at risk by using end-of-life/end-of-support technology for sensitive systems. DBHDS has made progress to upgrade, consolidate, and decommission the end-of-life systems that contain HIPAA data, mission critical financial data, and Personal Health Information (PHI) data. DBHDS made this a priority and hired three external developers and an external business analyst and dedicated internal resources to remediate the end-of-life technology. DBHDS has less than 20 sensitive systems utilizing end-of-life technology and has plans to remediate the remaining end-of-life technology by the end of the first quarter in 2018.

The Security Standard, SI-2-COV (c), requires that organizations prohibit the use of products designated as end-of-life/end-of-support by the vendor or publisher. By using end-of-life/end-of-support technology, DBHDS can no longer receive and apply security patches for known vulnerabilities, which increases the risk that a malicious attacker may exploit these vulnerabilities, leading to a data breach. DBHDS has systems using end-of-life technology that contain HIPAA data, and if a data breach occurs, it can result in large monetary penalties, up to $1.5 million. Additionally, vendors do not offer operational and technical support for end-of-life/end-of-support technology, which affects data availability by increasing the difficulty of restoring system functionality if a technical failure occurs.

DBHDS has a decentralized IT environment and does not maintain a complete inventory of sensitive systems at the Central Office and facilities that includes the software application versions. In addition, DBHDS is not establishing baseline configurations for their sensitive systems. The absence of baseline configurations increases the risk that sensitive systems will not meet the minimum security requirements to protect data from malicious access attempts.

DBHDS should continue to prioritize the upgrade, consolidation, or decommission of all end-of-life/end-of-support technology. In addition, DBHDS should implement mitigating controls for the remaining end-of-life sensitive systems to reduce the risk to the confidentiality, integrity, and availability of sensitive Commonwealth 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.

2017-061: Continue to Upgrade Unsupported Technology

Applicable to: Virginia Employment Commission

Prior Year Finding Number: 2016-037
Type of Finding: Internal Control and Compliance
Severity of Deficiency: Significant Deficiency

The Commission continues to lack a formal process to ensure that the Commission does not use out-of-date software, resulting in the continued use of unsupported software platforms to run some of its mission critical and sensitive systems. Retired and unsupported software no longer receive updates and patches to remedy recently discovered vulnerabilities.

We communicated the details of these control weaknesses to management in a separate document marked Freedom of Information Act Exempt (FOIAE) under §2.2-3705.2 of the *Code of Virginia* due to its sensitivity and description of security controls.

The Commission should develop formal policies and procedures to proactively respond to End-of-Life (EOL) announcements from vendors and ensure the information technology (IT) environment is not susceptible to the weaknesses associated with EOL technology. This process includes reviewing vendor EOL announcements, identifying the impact to the IT environment, and developing and implementing plans to upgrade and decommission the software platform prior to the EOL date.

The Commission should also continue to migrate its systems that run outdated and unsupported software. As the corrective action plan has a final expected completion date of December 2017, the Commission should file for 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 corrective action plan for migrating these systems. This will reduce the risks of compromising confidentiality, integrity, and availability of sensitive Commonwealth data and achieve compliance with the Commonwealth's Information Security Standard (Security Standard), SEC 501.

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 SECURITY ROLES AND RESPONSIBLITIES

2017-062: Continue to Improve Information Security Program and IT Governance

Applicable to: Department of Education - Central Office Operations

Prior Year Finding Number: 2016-039
Type of Finding: Internal Control and Compliance
Severity of Deficiency: Significant Deficiency

Education continues to improve its information security program, but does not have the necessary controls in place to secure its mission critical systems and data. Education recently developed and approved an information security manual, which contains all the policies and certain roles and responsibilities for the information security program. However, the information security manual does not contain developed procedures that address certain required controls and approved policies for the IT environment. Specifically, Education has not developed and implemented procedures for the following:

- Deploying an IT systems hardening process;
- Deploying a complete change management process;
- Deploying a risk management process;
- Maintaining an adequate security awareness training program; and
- Conducting IT security audits over sensitive systems.

We identified and communicated these weaknesses to management in a separate document marked Freedom of Information Act Exempt (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 use the specific controls listed above to reduce unnecessary risk to data confidentiality, integrity, and availability in systems processing or storing sensitive information. Education should improve its IT governance and should dedicate the necessary resources to correct the control deficiencies above and implement the controls needed to align the information security program with internal policy, industry best practices, 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.

2017-063: Continue to Improve IT Governance

Applicable to: Department of Behavioral Health and Developmental Services

Prior Year Finding Number: 2016-040; 2015-049
Type of Finding: Internal Control and Compliance
Severity of Deficiency: Significant Deficiency

DBHDS is making progress to improve their information technology (IT) governance, but still has an insufficient governance structure to effectively protect sensitive Commonwealth data in accordance with the Commonwealth's standards and manage its information security program. DBHDS has a decentralized IT environment that allows the Central Office and 15 separate facilities to manage and maintain sensitive systems independently. Historically, facilities had the ability to develop and implement their own applications. The facilities also manage their own information security programs with limited resources and very little collaboration with other facilities and Central Office. This resulted in non-enterprise and redundant applications and inconsistent implementation of requirements in the Commonwealth's Information Security Standard (Security Standard), SEC501-09.

Due to the decentralized IT environment, DBHDS still has over 200 disparate sensitive systems at the Central Office and facilities, with multiple systems performing the same or similar business functions. For example, there are currently four pharmacy management systems including the electronic health records system. DBHDS intends this system to be an enterprise solution; however, only three facilities are using it, and there is no formal timetable to implement the electronic health records system at the other facilities because DBHDS lacks the IT resources and funding.

DBHDS began the Facility Application Inventory Reduction (FAIR) project last year to reduce the number of applications across the facilities and improve their IT governance program. DBHDS is working with an external consultant to develop a roadmap and determine the resources necessary to complete the project. Due to a lack of resources and funding, DBHDS anticipates the project will take several years.

DBHDS continues to make progress and reduce the total number of sensitive systems but still has over 200 sensitive systems. This significant number of sensitive systems requires extensive IT resources

to ensure compliance with the agency's enterprise security program and the Security Standard. While DBHDS is developing the FAIR project, the Central Office is implementing processes to ensure facilities are not implementing more non-enterprise and redundant applications. For example, Central Office now reviews and approves all IT procurements at the facilities. This gives Central Office the ability to deny a potential IT procurement or funds the facilities could use to implement a new application.

Agency heads are responsible for ensuring that a sufficient information security program is maintained, documented, and effectively communicated to protect the agency's IT systems (Security Standard, Section 2.4.2). In addition, DBHDS continues to have control weaknesses in the following areas, showing that DBHDS still lacks the necessary resources to maintain appropriate oversight over its information security program and to not meet the requirements in the Security Standard;

- End-of-life technology (Security Standard, Section SI-2-COV)
- Software baseline configurations (Security Standard, Section CM-2)
- Contingency management program (Security Standard, Section CP-1)
- Assurance over third-party providers (Security Standard, Section 1.1)

Not having an appropriate governance structure to properly manage the agency's IT environment and 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. If a breach occurs and Health Insurance Portability and Accountability Act (HIPAA) data is stolen, the agency can incur large penalties, as much as $1.5 million.

DBHDS has a decentralized IT governance structure, which originally led to them having 437 disparate sensitive systems they could not properly manage and maintain. Today, the total number of sensitive systems is significantly less; however, DBHDS lacks the necessary IT resources at the Central Office and facilities to ensure compliance with the requirements in the Security Standard and enterprise security program. Additionally, the current reporting structure is not conducive for coordinating IT efforts between the Central Office and the facilities.

DBHDS should continue to consolidate their disparate sensitive systems to a level where the current IT resources can maintain compliance with the Security Standard and agency policies or hire additional resources to do so. DBHDS should evaluate its governance structure to determine the most efficient and productive method to bring the Central Office and the facilities in compliance with the requirements in the Security Standard. DBHDS should also evaluate its IT resource levels to ensure sufficient resources are available to implement the FAIR project. Implementing these recommendations will help ensure the confidentiality, integrity, and availability of DBHDS' 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.

CONTINGENCY PLANNING

2017-064: Improve Policies, Procedures, and Plans for Backup and Restoration

Applicable to: Department of Social Services

Prior Year Finding Number: 2016-055
Type of Finding: Internal Control and Compliance
Severity of Deficiency: Significant Deficiency
CFDA Title and CFDA #: Medicaid Cluster - 93.775, 93.777, 93.778
Federal Award Number and Year: 1705VA5ADM, 1705VA5MAP - 2017
Name of Federal Agency: U.S. Department of Health and Human Services
Type of Compliance Requirement - Criteria: Eligibility - 2 CFR §200.303(e)
Known Questioned Costs: $0

Social Services continues to not update its policies and procedures for backup and restoration to reflect the current process. Specifically, the Business Impact Analysis (BIA) includes Recovery Point Objectives (RPOs), but the continuity planning documents do not include RPOs. Additionally, the backup and recovery services provided by the IT Partnership do not support the RPOs identified by the business owners. Furthermore, Social Services has not documented and approved its backup and restoration plans.

The Security Standard, section CP-9, requires an agency to conduct backups in the information system in accordance with the organization-defined frequency consistent with recovery time and recovery point objectives. Section CP-9-COV of the Security Standard requires that an agency develop and implement documented backup and restoration plans to support the restoration of systems, data, and applications in accordance with agency requirements. Additionally, the Security Standard, section 3.2, requires that an agency document the RPOs for each system required to recover a mission essential function or primary business function.

Without maintaining robust IT risk management plans and contingency plans that accurately reflect the current process, Social Services may not be able to consistently govern the Partnership's backup and restoration efforts to meet operational needs. Without formal, approved backup and restoration plans, Social Services may not be able to successfully restore mission essential functions that are dependent on software applications after system failure.

The business recovery needs do not align with the current backup and restoration processes. This is due to Social Services lacking resources and other competing priorities within the IT environment.

Social Services should allocate the necessary resources to align its IT risk management plans (BIA and Risk Assessments) and IT contingency plans (Continuity of Operations and IT Disaster Recovery Plan) with the current backup and restoration process. While revising the documents, Social Services should clearly delineate the recovery time and recovery point objectives for the mission essential and primary business functions and the supporting IT systems. Furthermore, if there are variances in recovery time and recovery point objectives between the business function and IT system, Social Services should obtain formal acknowledgement of acceptance from business owners and documented manual workarounds the business function will perform until the IT system is recovered.

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.

2017-065: Improve IT Contingency Management Program

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 does not have complete processes or governance structure to manage and maintain their contingency management program. A contingency management program consists of an IT Continuity of Operations Plan (COOP) and a Disaster Recovery Plan (DRP). Specifically, DBHDS does not define roles and responsibilities to ensure the IT COOP and DRP plans are consistent across the Central Office and facilities. DBHDS has hospitals, mental health institutes, and training centers that manage their own mission critical IT applications that help provide patient services. Three of these facilities do not have an IT COOP, one facility and the Central office do not have a DRP, and the remaining facilities' IT COOPs and DRPs are out-of-date, with some as old as 2009. In addition, the Central Office and the facilities are not performing annual tests against the plans.

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 also requires the agency to maintain current IT COOPs and DRPs and conduct annual tests against the documents to assess their adequacy and effectiveness.

By not having current IT 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 plans, 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. Due to the lack of governance and procedures to ensure consistency, the IT COOPs and DRPs throughout DBHDS are not meeting requirements in the Security Standard, are out-of-date, and are not receiving annual testing.

DBHDS should develop processes and a governance structure to ensure the contingency management program meets the minimum requirements in the Security Standard. DBHDS should develop procedures, assign roles and responsibilities, and update the IT COOPs and DRPs ensuring they are consistent across the agency. DBHDS should also perform annual tests against the plans to ensure Central Office and the facilities can restore mission critical and sensitive systems in a timely manner in the event of an outage or disaster. Doing this will help to ensure DBHDS maintains the confidentiality, integrity, and availability of their 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.

AWARENESS AND TRAINING

2017-066: Improve Security Awareness and Training

Applicable to: Department of Human Resource Management

Prior Year Finding Number: 2016-062; 2015-050
Type of Finding: Internal Control and Compliance
Severity of Deficiency: Significant Deficiency

Human Resource Management continues to lack an effective or reasonable security awareness and training program in accordance with the requirements of the Security Standard. Our review of Human Resource Management's security awareness and training program identified the following weaknesses.

- Human Resource Management continues to not verify that IT systems end users complete basic security awareness training initially and on an annual basis. Specifically, eight out of 18 (44%) new hires did not complete initial security awareness training in fiscal year 2017. The Security Standard requires that Human Resource Management provide basic security awareness training to all information system users as part of initial training for new users, and at least on an annual basis thereafter (Security Standard section: AT-2 Security Awareness).

- Human Resource Management continues to not provide appropriate role-based (i.e. system owner, data owner, system administrator, and data custodian) security training or document user acknowledgment of role specific responsibilities. Role based security training and responsibility acknowledgement is required for users to fulfill role-based requirements defined in the Security Standard (Security Standard sections: AT-3 Role-Based Security Training).

By not verifying that IT system users and new hires complete security awareness training, Human Resource Management increases the risk that users will not be able to identify security incidents and react appropriately. Additionally, by not designating system specific roles or providing role based training and acknowledgement, Human Resource Management increases the risk that users will not be capable of performing system specific security responsibilities to adequately secure and manage sensitive and mission critical systems.

Human Resource Management has made progress since the last audit to remediate certain weaknesses previously reported, including creating an information security awareness training policy, hiring a training coordinator, and providing some users with annual refresher training. However, the weaknesses still exist because Human Resource Management allocated the training coordinator to other higher priority projects and the agency lacks a comprehensive security awareness training program to implement the requirements in the training policy. Human Resource Management should allocate the necessary resources to implement and enforce the requirements in the Security Standard related to security awareness and training, including a procedure to verify all new employees complete training in the appropriate timeframe.

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.

2017-067: Improve Security Awareness Training Program

Applicable to: University of Virginia-Academic Division

Prior Year Finding Number: 2016-063
Type of Finding: Internal Control and Compliance
Severity of Deficiency: Significant Deficiency

The Academic Division is making satisfactory progress to address an information security weakness communicated in our prior year audit report regarding improving the security awareness training program; however, corrective action remains in progress. Specifically, the Academic Division has developed policies to address security awareness training requirements; however, it has not yet implemented the policies. The Academic Division also created a project charter that, when implemented, will assign the Chief Information Security Officer with security awareness training oversight and will implement a process whereby it can monitor completion and enforce compliance with security awareness training requirements.

The Academic Division plans to complete the project by December 2017. The fiscal year 2018 audit will include an evaluation of the completed corrective action and determine whether the Academic Division satisfactorily resolved the weakness.

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.

IDENTIFICATION AND AUTHENTICATION

2017-068: Continue Improving Application Security Controls

Applicable to: Department of Motor Vehicles

Prior Year Finding Number: 2016-058; 2015-008
Type of Finding: Internal Control and Compliance
Severity of Deficiency: Significant Deficiency

Motor Vehicles continues to operate one of its mission critical and sensitive applications without certain security controls. The details of these control weaknesses have been communicated to management in a separate document marked Freedom of Information Act Exempt (FOIAE) under §2.2-3705.2 of the *Code of Virginia* due to its sensitivity and description of security controls.

The Commonwealth's Information Security Standard, SEC-501 (Security Standard), requires implementing specific controls to reduce unnecessary risk to data confidentiality, integrity, and availability. By not implementing the controls discussed in the FOIAE communication, the system is not secure against known vulnerabilities. This increases the risk for malicious users to exploit those vulnerabilities and compromise sensitive Commonwealth data.

Motor Vehicles' Information Technology division (Information Technology) made progress to address one of the weaknesses resulting from last year's audit, but due to competing priorities in the Information Technology environment, they have not completed corrective action for the remaining weaknesses. Information Technology has plans to remediate the weaknesses by September 2018. Information Technology should continue dedicating the necessary resources to improve the controls discussed in the communication marked FOIAE to meet the requirements in 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.

HUMAN RESOURCES AND PAYROLL

2017-069: Improve Policies and Procedures for Removal of Terminated Employee Badge Access

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

The Medical Center does not have adequate documentation supporting badge access removal for employees separating from the Medical Center. For 12 out of 19 employees tested (63%), the last modified date for the employee badge was more than one month after the employee's termination date, and the Medical Center could not provide additional evidence to show that it collected the badge or removed the employees' badge access in a timely manner. In addition, current written policies are not adequate to provide for timely removal of employee badge access when employees leave the Medical Center.

The ID badge system does not have the capability to show historical information regarding employee badge access activation or removal. The current system only records a last modified date for the employee badge ID, and not an employee badge ID termination date. This current construct does not allow the Medical Center Badge ID office to provide adequate and reasonable evidence that an employee's badge ID access terminated with an employee's employment termination date. Untimely badge access removal increases the risk that terminated employees maintain access to restricted areas of the Medical Center and/or sensitive information.

The Medical Center should develop policies and procedures to provide for timely deactivation of employee badge access, and should maintain documentation as evidence of the date of deactivation.

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.

2017-070: Improve Terminated Employee Procedures

Applicable to: University of Virginia-Academic Division

Prior Year Finding Number: N/A
Type of Finding: Internal Control and Compliance
Severity of Deficiency: Significant Deficiency

Departments are not sufficiently completing off-boarding checklists for employees terminating employment with the Academic Division of the University of Virginia. For the sample selected, 16 of 46 employees (35%) did not properly complete the required off-boarding checklist.

Academic Division terminated employee procedures, for both staff employees and faculty members, require a completed off-boarding checklist to officially separate from the University. However, the off-boarding procedures for both staff and faculty do not define a specific timeframe for completing the off-boarding checklist. These procedures also do not specify all specific employee types requiring a checklist (e.g. temporary employees). As a result, many departments were not aware a checklist was required.

Inadequate processing of terminated employees can result in potential overpayments to former employees and delays in removing access to property, information systems, and potentially sensitive information. The Office of Human Resource Management and Provost Office should review current procedures for processing terminations to ensure accurate and timely completion of all off-boarding checklists. Management should consider revising staff and faculty off-boarding procedures to include a clearly defined timeframe for completing the off-boarding checklist after the termination date of an employee. Academic Division management should reinforce the importance of completing off-boarding checklists accurately and timely to alleviate the potential for future risk.

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.

2017-071: Complete Separating Employee Checklists Timely

Applicable to: Department of Transportation

Prior Year Finding Number: N/A
Type of Finding: Internal Control
Severity of Deficiency: Significant Deficiency

Supervisors at Transportation are not completing Separating Employee Checklists in a timely manner. According to the Human Resources' instructions for completing the Separating Employee

Checklist, supervisors are required to complete the checklist to ensure that separating employees are returning property belonging to and money owed to Transportation before their separation date. We noted the following deficiencies throughout our testing of various payroll and Human Resources processes:

- Human Resources did not have a Separating Employee Checklist for three of the employees.

- Supervisors did not complete the Separating Employee Checklist as soon as they became aware of the employee's separation for one employee. As a result, it appeared that this employee subsequently logged into the Commonwealth's accounting and financial reporting system after their separation date.

Transportation employs over 8,000 employees and had over 800 separations during the period under review. Human Resources was unaware of these deficiencies because it was not monitoring this process. Without oversight, Human Resources cannot confirm that supervisors are adhering to the policy. Additionally, this makes it difficult for Transportation to confirm that it is collecting property from separating employees and disabling access to mission critical systems in a timely manner. These weaknesses elevate the risk for malicious activity to occur within Transportation.

In an effort to provide more oversight, Human Resources is working towards developing metrics to monitor compliance with the separation checklist requirements into its Human Resources Division Scorecard. Human Resources plans to compare the total number of separations to the number of Separating Employee Checklists, by division, in its document management system to gauge compliance with the policy. Human Resources will then work with each division, as necessary, to implement corrective action. Human Resources should continue to strengthen its policy related to employee separations, provide training to supervisors, and develop processes to confirm that supervisors are completing Separating Employee Checklist 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.

2017-072: Improve Controls over Payroll

Applicable to: Department of Behavioral Health and Developmental Services

Prior Year Finding Number: 2016-076; 2015-088
Type of Finding: Internal Control and Compliance
Severity of Deficiency: Significant Deficiency

Individual facilities within DBHDS do not have adequate controls in place to ensure human resources forms are completed, payroll is appropriate, and access is removed timely. Specifically:

- Five out of 47 (11%) DBHDS' attendance and leave system users tested did not have a properly signed and approved access form; 12 out of 47 (26%) DBHDS' attendance and leave system users tested had an access level provided by the facility that did not match their approved access form; and one out of 47 (2%) DBHDS' attendance and leave system users tested separated on October 29, 2016, but their access was not deleted for over eight months.

- Three out of 73 (4 %) Commonwealth's payroll system users tested did not have their access deleted for five to nine weeks after separation from DBHDS.

- Four out of 35 (11%) Commonwealth's human resource system users tested did not have their access timely deleted. Two of the four users had access for four and 20 weeks after separation, and the other two users had access for an undeterminable length of time after separation because there was no documentation of when DBHDS deleted access.

- Two out of 16 (13%) Commonwealth's human resource system exception reports tested did not have proper documentation of issues on the report being resolved and 12 out of 16 (75%) resolved exception report issues tested were not properly reviewed and approved.

- Eight out of 120 employees (7%) tested in regular payroll had instances where the Payroll department did not receive authorizing documentation containing any management signatures outside of the Human Resources department for all types of changes in pay.

- Thirty-six out of 84 (43%) separated employees tested either did not have a clearance checklist within their personnel file or the checklist did not have the appropriate signatures, one out of 84 (1%) separated employees tested had a personnel action form that was not received or processed by the Payroll department, and one out of 84 (1%) employees tested was not removed from the Commonwealth's payroll system for over 20 weeks after separation.

CAPP Manual Topic 50505 - Time and Attendance states that agencies must verify that all source documents such as timecards, timesheets, or any other authorization used to pay or adjust an employee's pay have been properly completed, authorized by the appropriate party, and entered accurately into the Commonwealth's payroll system. The Security Standard, Section AC-2-COV 2 e and f, requires the prompt removal of system access for terminated or transferred employees. The Security Standard, Section AC-2-COV 2 a, requires granting access to the system based on a valid access authorization. The Security Standard, Section AC-6, requires agencies 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.

Not having proper approval of payroll forms and pay changes increases the risk that DBHDS could pay unauthorized and incorrect salaries. Not properly removing access of terminated and resigned employees increases the risk of unauthorized individuals inappropriately entering or approving transactions and could compromise sensitive employee information. Not having proper review of the Commonwealth's payroll system to the Commonwealth's human resource system exception reports and

approval of changes made to clear exceptions could result in erroneous payments being made or payments that exceed classification limits. These exceptions occurred because the individual facilities either do not have adequate policies and procedures for payroll forms or did not comply with established CAPP Manual guidance or local policies and procedures for payroll forms. Additionally, the exceptions resulted from a lack of communication and understanding between the Human Resources and Payroll departments.

Management across all DBHDS facilities, not just those tested, should evaluate and update policies and procedures to provide adequate guidance to ensure proper approval and completion of employee work profiles, payroll forms, and pay changes. In addition, Human Resource and Payroll personnel, across all facilities, should ensure that they receive properly approved and completed employee work profiles, payroll forms, and pay changes before processing these changes. Lastly, management for all facilities should remove all access for employees that terminated, resigned, or no longer needed access 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.

2017-073: Improve Management Oversight of Wage Employee Timekeeping

Applicable to: Virginia Commonwealth University

Prior Year Finding Number: N/A
Type of Finding: Internal Control
Severity of Deficiency: Significant Deficiency

The University recently installed a new timekeeping management system that requires wage employees to track time through automated timesheets. The system has notifications and reports to identify errors such as employees with long shifts, conflicting shifts, unapproved time, and missed punches. If desired, timesheet approvers can use these notifications and reports to assist them in reviewing timesheets, but the system does not prevent them from approving timesheets without resolving the system-identified error. In addition, timesheet approvers can adjust employee timesheets, either intentionally or unintentionally, which can result in pay for hours not worked, and the error may go unnoticed. Further, timesheet approvers can use the system's mass approval feature, as opposed to individually reviewing and approving employee timesheets, which further bypasses the system's error notification process.

Our non-statistical sample of timesheets identified a ten percent (2 out of 21 items tested) error rate that resulted in $120 in overpayments to one employee. Because this was a non-statistical sample, we cannot project the error rate or overpayments to the population, but believe the ability to change employee time, mass approve timesheets, and approve timesheets with system-identified errors,

without a minimum post-approval error review process, indicates the approval process lacks sufficient controls to minimize the likelihood of employee overpayments.

Management should evaluate solutions to improve controls to prevent the overpayment of employees. Possible solutions include disabling the mass approval button, requiring managers to approve time on a more frequent basis so they increase their ability to resolve errors, and developing a lag pay process which would allow managers and timekeepers the time to properly review timesheets and clear all exceptions noted by the timekeeper and the 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.

2017-074: Comply with Commonwealth Requirements for Wage Employees

Applicable to: Virginia Commonwealth University

Prior Year Finding Number: N/A
Type of Finding: Internal Control and Compliance
Severity of Deficiency: Significant Deficiency

The University should improve their process for monitoring non-benefit employee work hours to ensure compliance with Chapter 836 §4-7.01g of the 2017 Virginia Acts of Assembly. The University is responsible for implementing policies and procedures to ensure employees who are not eligible for benefits do not work more than 29 hours per week on average over a 12-month period. The University has policies and procedures in place to monitor this, but current procedures do not prevent departments from allowing an employee to exceed the requirement. For non-benefit employees reviewed during the measurement period of May 1, 2016 to April 30, 2017, ten employees exceeded the requirement.

For certain Commonwealth employees, Chapter 836 §4-7.01 g of the 2017 Virginia Acts of Assembly requires that they may not work more than 29 hours per week on average over a twelve month period. To implement this requirement, Human Resource Policy 2.20, developed by the Department of Human Resource Management, states that wage employees are limited to working 1,500 hours per agency per year. The Commonwealth developed this policy to ensure compliance with the requirements of the Patient Protection and Affordable Care Act, which requires employers to provide health benefits to certain employees and could bring penalties for noncompliance.

To avoid penalty payments and ensure compliance with state and federal requirements, the University Office of Human Resources should reinforce to departments and employees the importance of not exceeding the annual hour requirement. This includes not allowing employees who have reached the limit to work again until the beginning of the next measurement period.

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.

2017-075: Comply with Commonwealth Requirements for Wage Employees

Applicable to: University of Virginia-Academic Division

Prior Year Finding Number: N/A
Type of Finding: Internal Control and Compliance
Severity of Deficiency: Significant Deficiency

The Academic Division should improve its process for monitoring non-benefit employee work hours to ensure compliance with Chapter 836 §4-7.01g of the 2017 Virginia Acts of Assembly. The University is responsible for implementing policies and procedures to ensure employees who are not eligible for benefits do not work more than 29 hours per week on average over a 12-month period (the requirement). The Academic Division has policies and procedures in place to monitor this, but current procedures do not prevent departments from allowing an employee to exceed the requirement. In a review of all non-benefit employees who worked during the measurement period of October 3, 2015, to October 2, 2016, 10 employees exceeded the requirement.

For certain Commonwealth employees, Chapter 836 §4-7.01g of the 2017 Virginia Acts of Assembly requires that they may not work more than 29 hours per week on average over a twelve month period. To implement this requirement, Human Resource Policy 2.20, developed by the Commonwealth's Department of Human Resource Management, states that wage employees are limited to working 1,500 hours per agency per year. The Commonwealth developed this policy to ensure compliance with the requirements of the Patient Protection and Affordable Care Act, which requires employers to provide health benefits to certain employees and could bring penalties for noncompliance.

To avoid penalty payments and ensure compliance with state and federal requirements, the Office of Human Resource Management should reinforce to departments and employees the importance of not exceeding the annual hour requirement. This includes not allowing employees who have reached the limit to work again until the beginning of the next measurement period.

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.

2017-076: Comply with 1,500 Hour Rule for Wage Employees

Applicable to: Department of Corrections, Central Activities

Prior Year Finding Number: N/A
Type of Finding: Compliance
Severity of Deficiency: N/A

Corrections should improve their process for monitoring non-benefit employee work hours to ensure compliance with Chapter 836 §4-7.01g of the 2017 Virginia Acts of Assembly. Corrections is responsible for implementing policies and procedures to ensure employees who are not eligible for benefits do not work more than 29 hours per week on average over a twelve-month period. Corrections has policies and procedures in place to monitor this, but keying and calculation errors resulted in three non-benefit employees exceeding the 1,500 hour requirement for the period May 1, 2016, to April 30, 2017.

For certain Commonwealth employees, Chapter 836 §4-7.01 g of the 2017 Virginia Acts of Assembly requires that they may not work more than 29 hours per week on average over a twelve month period. To implement this requirement, Human Resource Policy 2.20, developed by the Department of Human Resource Management, states that wage employees are limited to working 1,500 hours per agency per year. This policy was developed to ensure that the Commonwealth is complying with the requirements of the Patient Protection and Affordable Care Act, which could bring penalties for noncompliance.

To avoid penalty payments and ensure compliance with state and federal requirements, Corrections should follow its policies and procedures to assist in monitoring non-benefit employees to ensure hours worked do not exceed 1,500 hours annually. This includes making sure that information used in the calculations are 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.

RETIREMENT SYSTEM MEMBER DATA

2017-077: Improve Controls Over the Commonwealth's Retirement Benefits System

Applicable to: Department of Behavioral Health and Developmental Services

Prior Year Finding Number: 2016-068; 2015-081; 2014-063
Type of Finding: Internal Control and Compliance
Severity of Deficiency: Significant Deficiency

Individual facilities within DBHDS do not have adequate controls in place to ensure that retirement information for employees is accurate, specifically:

- Four of five (80%) facilities tested did not clear exceptions identified on the Commonwealth's payroll system automated reconciliation reports timely.

- Two of five (40%) facilities tested did not maintain documentation showing that they review the Commonwealth's human resource system cancelled records reports regularly and clear exceptions noted on the report.

- Four of eight (50%) facilities tested did not perform reconciliations of creditable compensation between the Commonwealth's retirement benefits system and human resource system. As a result, these facilities also did not perform a complete reconciliation prior to certifying the retirement benefits system snapshot.

- Three of five (60%) facilities tested did not clear reconciling items on the creditable compensation reconciliation prior to certifying the snapshot.

- One of eight (13%) facilities tested did not have policies and procedures for performing the creditable compensation reconciliation between the Commonwealth's retirement benefits system and human resource system.

- Two of fifteen (13%) terminated retirement benefits system users tested did not have their access removed timely (within three business days). Removal for these users took between four and 11 days.

Accounts Payroll Bulletin Volume 2013-02 states that agencies should review transactions appearing on the Commonwealth's human resource system cancelled records report and correct those items prior to certifying the monthly contributions snapshot. Additionally, the Payroll Bulletin states that agencies should review the Accounts automated reconciliation reports after the monthly snapshot and make corrections for those items appearing on the reports. CAPP Manual Topic 50410 – Retirement – VRS and Optional Retirement Plans (ORP) states that agencies should reconcile creditable compensation between the Commonwealth's human resource system and retirement benefits system

monthly prior to certifying the snapshot. Lastly, facility-specific policies and procedures require removal of retirement benefits system access within three business days of user termination or reassignment.

Improper pre and post certification processes can affect the integrity of the information in the Commonwealth's retirement benefits system that determines pension liability calculations for the entire Commonwealth. Delays in deleting access increases the risk of unauthorized use of the retirement benefits system by terminated employees, which could result in unauthorized changes and could impair data integrity. Since the VRS actuary uses the retirement benefits system data to calculate the Commonwealth's pension liabilities, inaccurate data could result in a misstatement in the Commonwealth's financial statements. Staffing shortages, turnover, and a lack of understanding of pre and post certification procedures contributed to the deficiencies noted above.

Management should ensure adequate policies and procedures for the Commonwealth's retirement benefits system exist to guide facility staff performing monthly retirement benefits system reconciliations and should implement additional policies and procedures where necessary. Additionally, facility staff should clear exceptions noted in the Commonwealth's human resource system cancelled records report and the Commonwealth's payroll system automated reconciliation reports timely. When clearing exceptions, facility staff should document the reason for the exception and the remediation activities performed. Management should remove access for terminated employees with access to the Commonwealth's retirement benefits system within three business days.

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.

2017-078: Continue to Improve Internal Controls over Retirement Contribution Reconciliations

Applicable to: Department of Transportation

Prior Year Finding Number: 2016-070
Type of Finding: Internal Control and Compliance
Severity of Deficiency: Significant Deficiency

Transportation's Human Resource Division (Human Resources) needs to continue to strengthen its internal controls governing its reconciliation between the Commonwealth's human resources and retirement benefits systems. Human Resources performs these reconciliations in order to substantiate the data recorded in the Commonwealth's retirement benefits system, which is the source for determining retirement payments to employees and estimating the Commonwealth's pension liability. Of the 25 reconciling items tested during our review, we noted the following deficiencies:

- Nine reconciling items were not resolved prior to Transportation's monthly snapshot confirmation. This confirmation takes place no later than the tenth day of the month

following the reconciliation month and Human Resources uses this reconciliation to certify the accuracy of an employee's creditable compensation, service, and contributions.

- Human Resources did not retain supporting documentation to show that the difference was reconciled for 11 of the reconciling items. Although Human Resources performs reconciliations weekly, it does not retain documentation to show the cause of the reconciling item, when it was resolved, and how it was resolved.

- Human Resources does not retain a complete file for its weekly reconciliations. Instead, Human Resources only retains an audit log of all of the reconciling differences. Without retaining the full reconciliation, Human Resources cannot fully demonstrate that it performed a reconciliation for all employees.

Topic 50410 of the Commonwealth's Accounting Policy and Procedure manual requires the agency to complete the reconciliation prior to certifying the snapshot confirmation. In addition, the same topic requires agencies to maintain employee enrollment information and any supporting documentation for audit purposes.

Transportation generates an average of 400 reconciling items on a weekly basis during its reconciliation process. With over 8,000 employees, it takes Human Resources an extensive amount of time to research the differences and make the appropriate adjustments. While Human Resources tasks its district offices with determining the cause of the reconciling differences, it only has one person assigned part-time to making the adjustments in the Commonwealth's retirements benefit systems. As evidenced above, these adjustments do not always happen prior to the monthly snapshot confirmation. Without devoting the appropriate amount of resources to the reconciliation process and maintaining the appropriate supporting documentation, Human Resources cannot provide assurance that employee records in the Commonwealth's retirements benefit systems are accurate.

Human Resources should strengthen its internal controls governing its reconciliation process to include ensuring that it retains the proper documentation to show that the reconciliation is complete prior to the snapshot confirmation. Human Resources may need to review its current staffing levels and determine if additional staffing is necessary to accomplish this.

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

2017-079: Ensure all Nonexempt Active Vendors in the Commonwealth's Accounting and Financial Reporting System Have a Form W-9

Applicable to: Department of Accounts

Prior Year Finding Number: N/A
Type of Finding: Internal Control
Severity of Deficiency: Significant Deficiency

Accounts' Commonwealth Vendor Group (CVG) does not have Form W-9s for all nonexempt active vendors in the Commonwealth's accounting and financial reporting system. A significant amount of vendors resided within the Commonwealth's accounting and financial reporting system prior to the creation of the CVG department at Accounts. CVG considers these vendors and those included in the conversion load from the decommissioned accounting and reporting system as grandfathered into the Commonwealth's current system. CVG allows grandfathered vendors to remain active in the Commonwealth's accounting and financial reporting system without a Form W-9.

Per the Internal Revenue Service (IRS), entities are required to report payments of $10 or more in gross royalties, or $600 or more in rents or compensation on Form 1099-MISCs. Additionally, the Commonwealth Accounting Policies and Procedure Topic 20320 states Form W-9 or the Commonwealth's Substitute Form W-9 supports IRS Information Returns, including Form 1099-MISCs. CVG maintains the vendor database within the Commonwealth's accounting and financial reporting system and has responsibility for ensuring the receipt of Form W-9s for all nonexempt active vendors.

Not having Form W-9 on file for all nonexempt vendors in the Commonwealth's accounting and financial reporting system could result in agencies reporting inaccurate or incomplete tax information on Form 1099-MISC. Prior to the establishment of Accounts' CVG, the Virginia Department of Transportation added vendors in the Commonwealth's accounting and financial reporting system. In 2015, Accounts performed a mass mailing to 5,000 vendors requesting Form W-9s; however, due to the volume of vendors, CVG has not been able to obtain or follow-up with all vendors that did not provide a Form W-9 in response.

Accounts should allocate additional resources or prioritize existing resources to obtain Form W-9s for nonexempt vendors active in the Commonwealth's accounting and financial reporting system. Additionally, Accounts should consider deactivating the nonexempt active vendors who do not provide Form W-9s in response to Accounts' outreach efforts.

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.

2017-080: Perform Adequate Due Diligence before Authenticating and Paying Vendors

Applicable to: Department of Education - Central Office Operations

Prior Year Finding Number: N/A
Type of Finding: Internal Control
Severity of Deficiency: Significant Deficiency

In January 2017, the Education paid two invoices to Patent Trademark Bureau, a fraudulent vendor. These invoices, totaling $1,850, alleged being for retention of two Infinite Learning Lab trademarks that Education maintains.

State agencies are entrusted with taxpayer dollars and are expected to perform due diligence to ensure all purchases are reasonable. Per CAPP Manual Topic No. 20310, "disbursements of State funds are made to businesses or individuals that furnish goods or services to the Commonwealth." Since the fraudulent vendor did not provide any goods or services, Education should not have disbursed the funds. Without proper controls surrounding vendor payments, Education increases the risk of paying fraudulent invoices.

Education did not recognize an invoice from a fraudulent vendor and did not stop its payment process when it received contradictory information. Education's Fiscal Services Department received invoices in November 2016 from the fraudulent vendor and sent them to the Office of Technology and Virtual Learning for approval, as is standard practice. During the time between receipt of the invoices and the payment to the fraudulent vendor, the Office of Technology and Virtual Learning Director received a letter in December 2016 from the law firm that represented Education when the patent was originally filed. The letter indicated that the maintenance filings were due to the United States Patent and Trademark Office, and that the law firm could handle the filing and registration for a cost of $3,100. After receiving the legitimate letter from the law firm, which Education had done business with in the past; Education did not identify the contradictory information and recognize that the invoices were for a fraudulent vendor.

Education should not pay an invoice before ensuring its legitimacy. Education should improve its internal controls to perform a more complete review of vendor payments, specifically looking for fraudulent indicators to ensure they are valid items requested by the agency. Also, before proceeding, Education should re-evaluate its decisions when contradictory information arises.

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

2017-081: Create Policies and Procedures to Ensure Compliance with Statement of Economic Interest Requirements

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
CFDA Title and CFDA #: Medicaid Cluster - 93.775, 93.777, 93.778
Federal Award Number and Year: 1705VA5ADM, 1705VA5MAP - 2017
Name of Federal Agency: U.S. Department of Health and Human Services
Type of Compliance Requirement - Criteria: Procurement and Suspension and Debarment - 2 CFR §200.317
Known Questioned Costs: $0

Medical Assistance Services did not ensure the employees it designated as occupying a position of trust completed the required Statement of Economic Interest form. Specifically, six employees designated as required filers did not file in accordance with the *Code of Virginia*. Each of the six employees were either hired or transferred into positions of trust, requiring them to complete a Statement of Economic Interest form upon assuming the position. Five additional employees designated as required filers did not complete the required Statement of Economic Interest training within the required timeframe.

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, per the Conflict of Interest Act, filers must 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.

Medical Assistance Services 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, Medical Assistance Services may be prevented from

relying on its employees to effectively recognize, disclose, and resolve conflicts of interest. While not a cost to Medical Assistance Services, employees in a position of trust who do not complete the required Statement of Economic Interest form may, as allowed by the *Code of Virginia* §2.2-3124, be assessed a civil penalty in an amount equal to $250.

Medical Assistance Services' Human Resources Division does not have written policies and procedures to guide management through the Statement of Economic Interest process, including the determination of who should be a required filer. In addition, the Human Resources Division did not adequately monitor employees or hold them accountable for compliance with Statement of Economic Interest requirements.

The Human Resources Division should create, implement, and maintain written policies and procedures to meet *Code of Virginia* requirements for the Statement of Economic Interest. These policies should incorporate guidance issued by the Commonwealth's Ethics Council. Additionally, as required by the *Code of Virginia*, the Human Resources Division should monitor all employees designated in a position of trust to ensure they complete the required Statement of Economic Interest training once within each consecutive period of two calendar years and maintain a record of such attendance.

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.

2017-082: Obtain and Retain Statement of Economic Interest Training Records

Applicable to: Department of Social Services

Prior Year Finding Number: N/A
Type of Finding: Internal Control and Compliance
Severity of Deficiency: Significant Deficiency

Social Services' Statement of Economic Interest Coordinator is not ensuring that employees within a position of trust complete the required Statement of Economic Interest training every two years. In addition, Social Services is not maintaining records of training attendance as required.

The *Code of Virginia* §2.2-3128 through 3131 requires that each Statement of Economic Interest filer complete Conflict of Interest Act training at least once every two years. This training is designed to help filers recognize potential conflicts of interest. As of December 1, 2015, the Ethics Council offers an orientation video on their website, which satisfies this requirement. Filers who register and watch the entire video get credit for taking the training. As required by §2.2-3129, each agency must maintain, for a minimum of five years, records of who completed the orientation course.

Social Services cannot ensure that its employees are completing the training as required and may be limited in its ability to hold its employees accountable for not knowing how to recognize a conflict of

interest and how to resolve it. Additionally, filers could be subject to penalties for inadequate disclosure as outlined at §2.2-3120 through §2.2-3127.

The Social Services' Statement of Economic Interest Coordinator was not aware of the *Code of Virginia* requirement to maintain Statement of Economic Interest training records. Additionally, he was not aware that he had access to training records now that the Ethics Council offers the training.

The Statement of Economic Interest Coordinator should obtain and retain Statement of Economic Interest training records as required by the *Code of Virginia*. Social Services should use these records to ensure that employees in positions of trust complete the training once within each consecutive period of two calendar years. Additionally, Social Services should maintain the attendance records for a minimum of five 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.

INVENTORY

2017-083: Improve Controls Over Building and Grounds Inventory at Fluvanna Correction Center for Women

Applicable to: Department of Corrections, Central Activities

Prior Year Finding Number: N/A
Type of Finding: Internal Control and Compliance
Severity of Deficiency: Significant Deficiency

The Fluvanna Correctional Center for Women (FCCW) needs to improve their inventory valuation process to ensure building and grounds inventory is properly valued and complies with the Commonwealth's requirements. FCCW staff are not consistently updating Corrections' inventory management system, and are not maintaining documentation to support the costs of inventory items.

FCCW staff did not retain documentation to support the cost of inventory items recorded in the system for six of 40 (15%) items tested in February 2017. In addition, FCCW staff failed to update inventory items in the system to reflect the most recent purchase amount for four of 40 (10%) items. As a result, inventory items were valued at outdated costs that in some cases were over three years old.

We followed up on these issues in June 2017 and performed work on the building and grounds year-end inventory. While we found that there had been some improvements, similar issues remained. FCCW staff did not properly value two of 25 (8%) items in the building and grounds fiscal year-end

inventory. In these cases, FCCW could not provide support for inventory costs recorded in the inventory management system, or they had incorrectly entered the costs into the system.

The Commonwealth Accounting Policies and Procedures (CAPP) Manual, Topic 30515 - Supplies and Materials Inventory, outlines requirements and best practices for agency inventory management and reporting. These requirements include retention of documentation and accurate updating of values and quantity of inventory. These deficiencies affect the accuracy of Correction's year-end inventory reported and reflect a lack of stewardship over Commonwealth assets.

Several factors have contributed to the weaknesses in FCCW's inventory management. The Buildings and Grounds Supervisor position was vacant during this time which has reduced the oversight of the inventory processes. Additionally, Corrections did not require formal inventory management system training for users as they received their system access. As a result, FCCW staff may not have an adequate understanding of the system's capabilities and the significance of inventory records in the context of Corrections' financial reporting.

FCCW should continue to improve their internal controls over building and grounds inventory management. As part of strengthening their controls, FCCW should consider leveraging the experience of other correctional centers with similar inventories. Specifically, FCCW should consistently update the inventory management system and retain documentation to support adjustments and inventory values. Consideration should also be given to obtaining training for all system users so they fully understand the system capabilities and their responsibilities. Lastly, FCCW should consider performing periodic inventory counts to ensure any new processes are effective.

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.

ACCOUNTS RECEIVABLE

2017-084: Improve the Accounts Receivable Collection Process

Applicable to: Department of Medical Assistance Services

Prior Year Finding Number: 2016-080
Type of Finding: Internal Control and Compliance
Severity of Deficiency: Significant Deficiency
CFDA Title and CFDA #: Medicaid Cluster - 93.775, 93.777, 93.778
Federal Award Number and Year: 1705VA5ADM, 1705VA5MAP - 2017
Name of Federal Agency: U.S. Department of Health and Human Services
Type of Compliance Requirement - Criteria: Special Tests and Provisions - 42 CFR §455.16(a)(3)
Known Questioned Costs: $0

In certain cases, Medical Assistance Services' Fiscal Division did not pursue collections from providers and recipients timely and in accordance with its policies and procedures. In certain cases tested from the Program Integrity Units, Medical Assistance Services' actions have resulted in a delay of possible collections. Specifically for each, we found:

- Of the Provider Review Unit cases we tested, seven identified overpayments. In each of these cases, or 100 percent, follow-up collection procedures were not followed.

- Of the Recipient Audit Unit cases we tested, 16 identified overpayments, 11 of which management determined collectable; however, in eight cases, or 73 percent, follow-up collection procedures were not followed.

- Of the Prior Authorization and Utilization Review (PAUR) mental health provider cases we tested, six identified overpayments, three of which management determined collectable; however, in one case, or 33 percent, management was not able to provide any documentation to show that collection efforts were made.

- Of the PAUR hospital provider cases we tested, two identified overpayments. In each of these cases, or 100 percent, follow-up collection procedures were not followed.

To comply with the Virginia Debt Collection Act, *Code of Virginia* §2.2-4800-4809 and the federal requirement to seek recovery of payments, 42 CFR §455.16(a)(3), Medical Assistance Services established procedures to send overpayment notice letters and invoicing letters and pursue collection of overpayments from recipients and providers within specified timeframes. Overpayment notice letters inform recipients and providers to respond within 30 days by writing a check, setting up a repayment plan, or appealing the overpayment notice. If the recipient or provider does not respond, the Accounts Receivable Unit establishes a receivable in the agency's financial system and sends an invoice letter to the recipient or provider. At 30 days past the due date established in the invoice letter, the Accounts Receivable Unit establishes a negative balance in its claims processing system for amounts owed by

providers. At 60 days past the due date established in the invoice letter, the Accounts Receivable Unit refers the receivable to the Virginia Department of Taxation and to the Commonwealth's collection agency (if less than $3,000) or the Office of the Attorney General (if $3,000 or more).

By not following internally established procedures designed to meet Commonwealth and federal requirements, Medical Assistance Services is potentially not collecting money owed from recipients and providers. Untimely fiscal transactions may potentially damage Medical Assistance Services' credibility with other entities that it is dependent on for financial resources.

According to management, since fiscal year 2015, the Accounts Receivable Unit has been understaffed, which resulted in a backlog in the Accounts Receivable area. Current staff are only able to focus on the new receivable balances and are not able to work on clearing the existing backlog of past due amounts. Additionally, the implementation of an automated overpayment processing function has been delayed due to a shift in priorities to upgrade the current financial system and replace the current claims processing system.

Medical Assistance Services should allocate appropriate resources to pursue collections and to ensure they are performed timely and accurately. This may be accomplished through the continued development of the automatic overpayment processing function and/or addressing staffing limitations. Medical Assistance Services should also ensure that sufficient claim information and consistent procedures are being communicated from the Program Integrity Division to the Accounts Receivable Unit in order to facilitate accurate and timely pursuit and reporting of overpayment collections.

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.

OTHER

2017-085: Establish Sound Budgetary Controls over Disbursements

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

Education paid one public school system $27,920 in excess of its award for the federal Individuals with Disabilities Education Act (IDEA) Part B, Section 611 grant. Education's grants management system and internal system show that the locality received IDEA payments in excess of Education's award for this locality and federal program.

Education receives money from the United States Department of Education and is the pass-through entity for distributing these federal funds. Education awards funds to localities based on a number of variables. To ensure the subrecipients do not overspend their allocated award, Education sets up a budget for each subrecipient in the grants management system. As a result, subrecipients should not receive payments in excess of the limit in the system.

Education only receives a certain amount of federal dollars for each grant. Education cannot receive more money from the federal government beyond what it is awarded; therefore, if the records show that one subrecipient received more than its award, federal funding may not be available to fully fund another subrecipient or Education may need to request that the locality return the funds.

Education designed a control within the grants management system to prevent overpayment; however, this control failed for the reimbursement to a public school system. Per the Director of Fiscal Services, Education has determined that a "coding glitch" in the system allowed this overpayment, but believes this is an isolated incident.

For this instance, Education should gain a better understanding of its controls in the grants management system and determine how this overpayment occurred and ensure that Education did not pay other entities more than their budgeted amount. Going forward, Education should monitor and regularly test controls in the grants management system to ensure they are implemented and working as designed. Finally, if management believes system controls are unstable or changed because of system upgrades, conversions, etc., Education should establish additional detective controls to ensure payments are within its budgetary limits.

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.

2017-086: Drawdown Federal Grant Funds as Instructed and Update Loan Request with Important Facts

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

Education Fiscal Services did not, as instructed, set up a Health and Human Services (HHS) Payment Management System (PMS) account to draw down funds for a Substance Abuse and Mental Health Services Administration (SAMHSA) grant approved in fiscal year 2014. Additionally, by omitting important facts on its request, Education was able to obtain a $1.6 million Treasury loan to cover SAMHSA payments to localities.

The grant Notice of Award (NOA), received by Education upon its approval for the grant in September 2014, specifies that grant payments are made using HHS' PMS and that the grantee's business office is responsible for drawing down funds. Also, the NOA contained a hyperlink to the PMS website, where further instructions are provided on how to open an account. Additionally, in January 2016, a SAMHSA program official reiterated to Education that it needed to open a PMS account to properly drawdown the funds and again provided Education with a web link to instructions on how to open and obtain access to a PMS account.

After being placed under a restrictive program review by HHS in January 2017, Education needed funds to cover non-HHS funds it paid to localities for the SAMHSA program or request the localities return the funds. Education decided to submit a request to the Department of Accounts (Accounts) for a Treasury loan. Within its loan application, Education did not disclose the reason why HHS placed Education under a restrictive review.

In October 2017, Education received approval from SAMHSA to begin drawing reimbursements for prior payments made to localities. SAMHSA reimbursed Education $19,938 and $149,819 in October and November 2017, respectively. Education has not identified how they will pay back the loan if HHS disallows any of the remaining outstanding reimbursements.

Education did not follow the grant requirements and subsequent instructions by HHS to drawdown SAMHSA funding. When requesting its Treasury loan, management at Education believed they did not need to disclose the actions by Education that caused HHS to restrict Education's SAMHSA funding until HHS completed its review.

Education should ensure staff understand and adhere to grant requirements (i.e., drawdown and reporting procedures) and are following internal procedures and federal guidance. Education should provide Accounts with updated loan documents for evaluation and, in the future, should provide Accounts with sufficient information to avoid confusion or misinterpretation.

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
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

U.S. DEPARTMENT OF AGRICULTURE

2017-087: Match Federal Grants with Qualifying State Expenses

Applicable to: Virginia State University

Prior Year Finding Number: N/A
Type of Finding: Internal Control and Compliance
Severity of Deficiency: Significant Deficiency
CFDA Title and CFDA #: Payments to 1890 Land-Grant Colleges and Tuskegee University - 10.205
Federal Award Number and Year: 2015-33100-08917 - 2015
Name of Federal Agency: U.S. Department of Agriculture
Type of Compliance Requirement - Criteria: Matching, Level of Effort, Earmarking - 7 CFR §3419.6
Known Questioned Costs: $2,509,998

In April 2016, the U.S. Department of Agriculture (Agriculture) conducted a performance and administrative review of the University's National Institute of Food and Agriculture (NIFA) sponsored programs for fiscal year 2014. The review disallowed 2014 indirect cost recoveries that the University claimed as state matching funds, but in September 2016 Agriculture accepted the University's plan to replace some of the 2014 indirect costs with qualifying educational expenses related to teaching. Subsequently, Agriculture sent a memo to all 1890 Land-grant University Presidents clarifying that it is unallowable to apply qualifying educational expenses to state match unless NIFA provides prior approval.

The Code of Federal Regulations, 7 C.F.R. §3419.6, requires matching funds to be used for agricultural research and extension activities that have been approved in the plan of work required under sections 1444(d) and 1445(c) of the National Agricultural Research, Extension, and Teaching Policy Act of 1977 (NARETPA). NARETPA sections 1444 and 1445 state that indirect costs are unallowable as program grant expenditures.

Being unaware at the time that it could not claim indirect cost recoveries as state matching funds, the University charged $1,439,298 and $1,070,700 as such during fiscal years 2015 and 2016, respectively. They discontinued doing so in May 2016, upon receiving the results of Agriculture's review. Agriculture's approval for the University to replace 2014 indirect costs recoveries with qualifying educational expenses only applied to the 2014 fiscal year and as of current, the University has not held negotiations with NIFA regarding the state fund match for fiscal years 2015 and 2016, resulting in questioned costs totaling $2,509,998.

The University should request Agriculture's approval to replace the 2015 and 2016 unallowable indirect cost recoveries with qualifying educational expenses related to teaching and provide all documentation to support those expenses. In addition, the University should not charge future indirect

cost recoveries to NIFA programs and avoid charging qualifying educational expenses without Agriculture's prior approval.

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.

2017-088: Strengthen Subrecipient Monitoring Process

Applicable to: Department of Health

Prior Year Finding Number: N/A
Type of Finding: Internal Control and Compliance
Severity of Deficiency: Significant Deficiency
CFDA Title and CFDA #: Child and Adult Care Food Program - 10.558
Federal Award Number and Year: 1VA300399 - 2017
Name of Federal Agency: U.S. Department of Agriculture
Type of Compliance Requirement - Criteria: Subrecipient Monitoring - 7 CFR §226.6(6)(iii)
Known Questioned Costs: $0

The Office of Family Health Services, Special Nutrition Programs (SNP) is not completing new sponsor reviews as required for the CACFP program. SNP did not perform the required review for one of four (25%) newly added sponsors, with five or more sites, within the first 90 days of operation. The review is over 250 days late.

Code of Federal Regulations (CFR) 7 CFR §226.6 (6) (iii) requires new sponsoring organizations of five or more facilities to be reviewed within the first 90 days of program operations. Failure to review new sponsors within 90 days could result in questioned costs and possible loss of funding.

SNP does not have documented procedures for the review schedule for new sponsors. In addition, the process for determining reviews is manual, leading to missed or overlooked scheduling for sponsor reviews.

SNP should ensure that their subrecipient monitoring procedures are documented and kept current. SNP should also work to develop an electronic process for identifying new sponsors and determining if they have five or more sites.

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 COMMERCE

2017-089: Improve Controls over Federal Reporting

Applicable to: Virginia Small Business Financing Authority

Prior Year Finding Number: N/A
Type of Finding: Internal Control and Compliance
Severity of Deficiency: Material Weakness
CFDA Title and CFDA #: Economic Development Cluster - 11.300, 11.307
Federal Award Number and Year: 01-19-01653 - 1977; 01-19-02999 - 1989; 01-49-03400 - 1995
Name of Federal Agency: U.S. Department of Commerce
Type of Compliance Requirement - Criteria: Reporting - 13 CFR §307.14(b)
Known Questioned Costs: $0

The Virginia Small Business Financing Authority (Financing Authority) does not have adequate controls in place to ensure accurate federal reporting on the ED-209 "Revolving Loan Fund Semi-Annual Financial Report" (ED-209) for the Economic Development Cluster (EDC) Federal Program. This report is submitted semiannually to the Economic Development Administration (EDA). Financing Authority does not have policies and procedures or a formal documented review process over this required report. As a result, of the nine ED-209 reports reviewed, the following instances of noncompliance were noted:

- four reports had material variances between the report and support on key items; and
- six reports had material variances between the report and support on non-key items.

Additionally, Financing Authority does not retain sufficient support for some of the material amounts reported to the Economic Development Administration (EDA).

13 CFR §307.14 (b) states that all RLF recipients must certify that the information provided on the ED-209 report is "complete and accurate." As the reports contain section subtotals, reporting inaccurate information can lead to the material misstatement of key line item totals. Additionally, this report contains "inception-to-date" information, so errors in one reporting period can impact future reports. Further, EDA uses the reports to manage its Revolving Loan Fund (RLF) portfolio. Inaccurately reported material amounts not only limits their ability to manage the portfolio, but could also result in improper program funding.

Financing Authority obtained the federal program from another agency and did not receive procedures on the required report upon receipt. Further, due to the limited number of staff in the agency and in order to meet deadlines, unsupported hand calculations are used to fill in some material line items.

Financing Authority should implement policies and procedures, to include a documented review process, over the reporting process to ensure accurate reporting of RLF information to EDA and retain all support for material amounts reported.

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 DEFENSE

2017-090: Strengthen Internal Controls over Federal Awards

Applicable to: Department of Military Affairs

Prior Year Finding Number: N/A
Type of Finding: Internal Control and Compliance
Severity of Deficiency: Significant Deficiency
CFDA Title and CFDA #: National Guard Military Operations and Maintenance (O&M) Projects - 12.401
Federal Award Number and Year: Various - 2017
Name of Federal Agency: U.S. Department of Defense
Type of Compliance Requirement - Criteria: Procurement and Suspension and Debarment - 2 CFR §200.303(a)
Known Questioned Costs: $0

The Department of Military Affairs (Military Affairs) is not maintaining effective internal control over federal awards, specifically its National Guard Military Operations and Maintenance federal grant program. Approximately 78 percent of Military Affairs' funding comes from the federal government. As a condition of accepting federal awards, 2 CFR §200.303 requires Military Affairs to establish and maintain effective internal control over federal awards that provides reasonable assurance that Military Affairs is managing the award in compliance with federal statues, regulations, and the terms and conditions of the award. Without maintaining effective internal control over federal awards, Military Affairs places itself at risk of potentially losing this funding.

The Department of Accounts (Accounts) provides guidelines to assist State agencies and institutions in implementing internal control programs through its Agency Risk Management and Internal Control Standard (Standard). State agencies and institutions use the Standard to ensure they have adequate internal controls in place to maintain compliance with laws and regulations, whether state or federal. Accounts communicates its guidelines to State agencies and institutions through Topic 10305 of the Commonwealth's Accounting Policy and Procedures manual (Manual).

Topic 10305 of the Manual requires Military Affairs to document, evaluate, and test agency level controls. Agency-level controls permeate the agency and have a significant effect on how it achieves its objectives relating to the recording of financial transactions, compliance with financial reporting requirements, compliance with laws and regulations, and stewardship over Commonwealth assets. The Manual requires agencies to refresh and refine its agency-level controls evaluation every three years or whenever there are any changes to the organization, its management, or functions from prior

implementations of the Standard. During our review, Military Affairs could not provide evidence that it had completed or updated its agency-level control evaluation. Additionally, our audit procedures identified the following deficiencies in agency-level controls:

- Military Affairs did not identify a $14 million error in its Attachment 15, or Schedule of Expenditure of Federal Awards, submission to Accounts. While preparing its submission, Military Affairs improperly classified these expenses to the National Guard Military Operations and Maintenance federal grant program (CFDA 12.401) instead of to the National Guard Military Construction Projects federal grant program (CFDA 12.400). Military Affairs did not properly classify these expenses because it did not identify the reporting requirements in the grant award agreement received from the federal government. Military Affairs resubmitted this Attachment to Accounts three times before it fully corrected the error. During fiscal year 2017, Military Affairs reported approximately $64 million in federal expenses.

- Military Affairs did not maintain comprehensive policies and procedures governing its payroll operations. While policies and procedures did exist, they did not address how Military Affairs is to allocate costs by program, project, or facility. During the period under review, Military Affairs charged approximately $13.2 million in payroll costs to the National Guard Military Operations and Maintenance federal grant program. Military Affairs allocated these charges across 48 operations and maintenance projects, within the National Guard Military Operations and Maintenance federal grant program, which each have unique requirements.

- Military Affairs did not maintain a comprehensive master listing of all of its contracts. Instead, each of its respective divisions with procurement responsibilities maintained individual listings per department. Chapter 10 of the Department of General Service's Agency Procurement and Surplus Manual (Manual) requires agencies to assemble and maintain a listing of all of their term contracts to include the initial period and number of renewals. As a best practice, procurements obtained for construction related activity should also follow this practice. During the period under review, Military Affairs paid approximately $12.8 million to 140 vendors for goods and service contracts. Without maintaining a centralized master contract listing, it is difficult for Military Affairs to maintain oversight over its procurement functions to ensure compliance with the applicable laws and regulations.

Additionally, Military Affairs did not complete or update its transaction-level assessment of internal controls. While management did complete transaction-level tests of controls, Military Affairs cannot validate the effectiveness of these tests without completing or updating the transaction-level assessment of the controls. The entire process should include a risk assessment that demonstrates management analyzed and considered the possible impact on achievement of its objectives.

Military Affairs did not complete its agency-level and transaction-level internal control assessments because it lacked the appropriate resources to perform these assessments. The National Guard Military Operations and Maintenance federal grant program at Military Affairs is highly complex and involves a significant amount of manual processes. Therefore, it is difficult for Military Affairs to

monitor whether it complies with the statutes, regulations, and terms and conditions of the federal award without maintaining an effective system of internal control. Insufficient detailed written policies and procedures increases the risk of error in financial transaction processing and makes the transitioning of responsibilities more difficult when there is turnover in the positions responsible for executing control activities. As the Standard provides a basis for management to establish internal controls and assess that they are functioning effectively, failing to complete the documentation and perform assessment tests increases the risk that internal controls may not exist or function adequately.

Military Affairs should work collectively to strengthen its internal controls over federal awards and complete its evaluation of agency-level and transaction level internal control assessments, with an emphasis on agency-level internal control assessments. While performing this task, Military Affairs should ensure that it devotes the appropriate resources to this function and consult with Accounts and/or other entities when questions arise. By doing such, Military Affairs will be able to provide the oversight necessary to monitor compliance with the statues, regulations, and terms and conditions of the federal award.

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.

2017-091: Comply with Statewide and Agency Procurement Policies and Procedures

Applicable to: Department of Military Affairs

Prior Year Finding Number: N/A
Type of Finding: Internal Control and Compliance
Severity of Deficiency: Significant Deficiency
CFDA Title and CFDA #: National Guard Military Operations and Maintenance (O&M) Projects - 12.401
Federal Award Number and Year: Various - 2017
Name of Federal Agency: U.S. Department of Defense
Type of Compliance Requirement - Criteria: Procurement and Suspension and Debarment - 2 CFR §200.303(a); 2 CFR §200.317
Known Questioned Costs: $0

Military Affairs did not comply with some of the requirements of the Construction and Professional Services Manual (Construction Manual) issued by the Department of General Services or with its internal agency Standard Operating Procedures for the Architecture and Engineering Section of Facilities Management for certain procurements. During the period under review, Military Affairs spent approximately $12 million on construction and professional services with funding from the National Guard Military Operations and Maintenance federal grant program. During our review, we noted the following deviations from the Construction Manual and/or internal agency Standard Operating Procedures for the Architecture and Engineering Section of Facilities Management:

- Military Affairs did not properly acknowledge receipt of bids through a date stamp for all of the bids provided for each of the contracts reviewed and the dates were hand written. Three of the bids reviewed included no date on the envelope. According to Appendix F.1 (2) Procedures for Receiving Bids of the Construction Manual, the bids or proposals shall be date stamped and the time noted or stamped on the envelope showing the time of receipt when Military Affairs receives the bids or proposals.

- None of the procurements selected for review included evidence that there was a copy of the bid posted in a public area normally used by Military Affairs for such notices.

As a condition of accepting federal awards, 2 CFR §200.303 requires that non-federal entities 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. Additionally, an agency must follow the same policies and procedures it uses for procurements from its non-federal funds when procuring property and services under a federal award according to 2 CFR §200.317. Without strictly complying with an established procurement policy, it is difficult for Military Affairs to monitor whether it complies with the statutes, regulations, and terms and conditions of the federal award.

Not retaining sufficient documentation introduces the risk of protest from contractors for improper awarding of contracts. Military Affairs should work collectively to ensure its procurements comply with the Department of General Services and its internal 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.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

2017-014: Complete Annual Review for the Current Claims Processing System
2017-015: Develop Processes to Facilitate the Controlling of Privileges in the Claims Processing System
2017-016: Remove Access to the Current Claims Processing System in a Timely Manner
2017-017: Ensure Employees have Proper Access Roles within the Commonwealth's Procurement System
2017-028: Perform the Required Information Technology Review
2017-032: Continue Improving Database Security for Case Management System
2017-046: Review and Document Service Organization Control Reports of Third-Party Service Providers
2017-050: Continue Improving Oversight of Third-Party Service Providers
2017-064: Improve Policies, Procedures, and Plans for Backup and Restoration
2017-081: Create Policies and Procedures to Ensure Compliance with Statement of Economic Interest Requirements
2017-084: Improve the Accounts Receivable Collection Process

Each of these findings represents a compliance finding that could be material to the basic 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 the section entitled "*Financial Statement Findings*."

2017-092: Develop Procedures and Performance Expectations for Resolving Social Security Number Discrepancies

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
CFDA Title and CFDA #: Medicaid Cluster - 93.775, 93.777, 93.778
Federal Award Number and Year: 1705VA5ADM, 1705VA5MAP - 2017
Name of Federal Agency: U.S. Department of Health and Human Services
Type of Compliance Requirement - Criteria: Eligibility - 42 CFR §435.910(g)
Known Questioned Costs: $0

As of August 2017, the number of Medicaid recipients with Social Security Number (SSN) discrepancies that remain uncorrected after 12 months is 523. While this is an increase of 316 from the prior August, with just over one million individuals receiving Medicaid services, the 523 discrepancies represent one-twentieth of a percent of the total Medicaid population for Virginia. Monthly, Medical Assistance Services provides the Department of Social Services (Social Services) with all SSN discrepancies on the Social Security Number and Citizenship Report (RS-O-485A report) that require resolution.

As required by 42 CFR 435.910(g), "The agency must verify each SSN of each applicant and recipient with the SSA [Social Security Administration], as prescribed by the Commissioner, to ensure that each SSN was furnished to that individual, and to determine whether any others were issued." In addition, 42 CFR 435.920 states, "In redetermining eligibility, the agency must review case records to determine whether they contain the recipient's SSN or, in the case of families, each family member's SSN."

Medical Assistance Services relies on Social Services to determine individuals' Medicaid eligibility, and Social Services uses SSNs to identify and enroll recipients. This process ensures recipients are eligible for the services provided. If Medical Assistance Services and Social Services are not able to resolve SSN discrepancies in a timely manner, ineligible individuals could receive Medicaid services.

Medical Assistance Services did not provide Social Services with the entire RS-O-485A report for the first three months of fiscal year 2017. Additionally, Medical Assistance Services has not created, implemented, and maintained policies and procedures for the SSN verification process. Finally, Medical Assistance Services has not developed a baseline performance expectation for Social Services to achieve,

given that in the case of newborns, Medical Assistance Services will not deny services after their first birthday if a SSN is not provided.

Medical Assistance Services should provide Social Services with the RS-O-485A report every month. Additionally, Medical Assistance Services should create, implement, and maintain policies and procedures for the SSN verification process. Finally, Medical Assistance Services should develop baseline performance expectations for Social Services related to resolving SSNs. Management of both Medical Assistance Services and Social Services should monitor performance and make adjustments, as needed, to meet expectations.

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 JUSTICE

2017-093: Complete Risk Assessments for Subrecipients

Applicable to: Department of Criminal Justice Services

Prior Year Finding Number: N/A
Type of Finding: Internal Control and Compliance
Severity of Deficiency: Significant Deficiency
CFDA Title and CFDA #: Crime Victim Assistance - 16.575
Federal Award Number and Year: 2015-VA-GX-0043 - 2015
Name of Federal Agency: U.S. Department of Justice
Type of Compliance Requirement - Criteria: Subrecipient Monitoring - 2 CFR §200.331(b)
Known Questioned Costs: $0

The Office of Grants Management (Office) is not completing a formal risk assessment for subrecipients receiving VOCA funds. Of the 25 subrecipients reviewed, the Office provided no documentation showing they performed the risks assessments.

Uniform Guidance 2 CFR §200.331 (b) states each pass-through entity must 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, the Department of Criminal Justice Services' (Department) Policy 5.3, Risk-Based Monitoring, requires that the Office complete a risk assessment for each sub-grantee at the beginning of the year and develop a monitoring strategy for each, based on the outcome of the assessment.

Throughout the audit period, the Department has been reevaluating its policies and procedures over subrecipient monitoring, causing the Office to focus less on compliance with the current policy and instead on performing informal risk assessments. Without documenting the risk of noncompliance, the Office is unable to demonstrate that each monitoring strategy is reasonable to ensure compliance with federal regulations. Additionally, undocumented risk assessments prevent the continued adequate monitoring of subrecipients in the event of Office turnover.

The Office should adopt the new monitoring policies and procedures to strengthen internal controls and ensure continued compliance with federal regulations. Further, the Office should document all risk assessments and monitoring strategies to allow others to understand and execute the monitoring strategies in the event of staff turnover.

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.

2017-094: Improve Internal Controls over Financial Reporting

Applicable to: Department of Criminal Justice Services

Prior Year Finding Number: N/A
Type of Finding: Internal Control and Compliance
Severity of Deficiency: Significant Deficiency
CFDA Title and CFDA #: Crime Victim Assistance - 16.575
Federal Award Number and Year: 2015-VA-GX-0043 - 2015
Name of Federal Agency: U.S. Department of Justice
Type of Compliance Requirement - Criteria: Reporting - 28 CFR §94.105 and the Office of Justice Programs Financial Guide Chapter 3.15 Reporting Requirements
Known Questioned Costs: $0

The Department is not reporting accurate information to the federal government. Of the four federal financial reports (SF-425 Reports) reviewed, we noted that three quarterly reports did not include one of the Victims of Crime Act (VOCA) funded programs and one quarterly report was mathematically incorrect.

The Office of Justice Programs Financial Guide: Section 3.15 Reporting Requirements, states that grantees must submit all SF-425 Reports quarterly and report the cumulative expenses incurred under the award. Reporting inaccurate or incomplete information prevents the U.S. Department of Justice from adequately monitoring the status of funds awarded to the Department. Additionally, since the reports are cumulative, uncorrected mathematical errors will carry on throughout the life of the reporting process of the award.

In order to meet the deadlines and avoid being past due on the quarterly reports, the Department's Financial Services Manager submitted SF-425 Reports without a completed review. Further, confusion in determining the amounts to report for VOCA funding caused the Financial Services Manager to omit a program. The Department should reevaluate internal controls governing federal financial reporting to ensure all reports are complete and accurate. This includes completing SF-425 Reports promptly to allow time for the Financial Services Manager to review them and ensure information is complete and accurate prior to submission to the federal government.

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

2017-095: Update Contract Provisions, Enforce Contract Administration, and Evaluate Supporting Documentation and Reasonableness of Federal Grant Expenditures

Applicable to: Virginia State University

Prior Year Finding Number: N/A
Type of Finding: Internal Control and Compliance
Severity of Deficiency: Significant Deficiency
CFDA Title and CFDA #: Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants - 17.282
Federal Award Number and Year: TC-26476-14-60-A-51 - 2015
Name of Federal Agency: U.S. Department of Labor
Type of Compliance Requirement - Criteria: Other - 2 CFR §200.302
Known Questioned Costs: $241,203

The University entered into a contract with Personal Communications Industry Association (PCIA) for the Catalog of Federal Domestic Assistance (CFDA) #17.282 "Trade Adjustment Assistance Community College and Career Training (TAACCCT)." We reviewed thirteen vouchers associated with this grant and found that two vouchers from PCIA did not have adequate supporting documentation and did not comply with contract requirements, resulting in known questioned costs of $241,203.

Financial management requirements outlined in the U.S. Office of Management and Budget (OMB), Uniform Guidance, Section 200.302, requires that each state must expend and account for the Federal award in accordance with state laws and procedures for expending and accounting for the state's own funds. University procedures require contract administrators to provide assurance that the vendor adheres to contract specifications, terms, and conditions; and the University's contract with PCIA requires monthly invoices that must include a description, price, and quantity for all costs incurred. For the two PCIA vouchers reviewed:

- One voucher for $7,177 included a coversheet with a statement that the requested expenditure reimbursement relates to TAACCCT, the requested reimbursement amount, and a signature from the Chief Executive Officer of PCIA, but it did not include the required description, price, and quantity.

- One voucher for $234,026, representing 39.6 percent of the University's total fiscal year 2016 expenditures for TAACCCT, included an outline of the contract's deliverables; however, there was no documentation specifying the cost for these deliverables or evidence that PCIA provided the deliverables. Additionally, this voucher covered one year of work, whereas the contract specifies that PCIA must submit invoices monthly. Lastly, there is no evidence that a contract administrator or program manager reviewed the voucher to determine that the University received the stated deliverables and that the amount requested was reasonable.

Since the University pays the PCIA invoices with federal funds, failure to obtain adequate supporting documentation for the grant expenditures could result in the U.S. Department of Labor requiring repayment of the federal funds, revoking current funding for the grant and jeopardizing future federal funding.

The University should require all vendors to provide invoices in compliance with the contract terms and supporting documentation, including details such as description of services, price and quantity.

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, 2017

Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
FINANCIAL STATEMENT FINDINGS											
Department of General Services											
2016	18	2016-005	Improve Data Migration Process and Documentation Retention	N/A	-	DGS	Resolved - corrective action is completed				
2016	67	2016-047	Improve Oversight of Third-Party Providers	N/A	-	DGS	Resolved - corrective action is completed				
Department of Human Resource Management											
2016	30	2016-015	Improve System Security for the Time, Attendance, and Leave System	N/A	-	DHRM	Corrective action is ongoing	Address findings that APA communicated to DHRM management in separate Freedom of Information Act (FOIA) Exempt document.	This information is FOIA Exempt under Section 2.2-3705.2 of the Code of Virginia.	This information is FOIA Exempt under Section 2.2-3705.2 of the Code of Virginia.	This information is FOIA Exempt under Section 2.2-3705.2 of the Code of Virginia.
2015	18	2015-010	Improve System Security for the Time, Attendance, and Leave System	N/A	-	DHRM	See Finding Number 2016-015				
2016	74	2016-054	Improve IT Risk Management and Disaster Recovery Planning	N/A	-	DHRM	Corrective action is ongoing	Document evaluation of data stored in mission essential / sensitive systems (including regulatory requirements to which the date is subject) as well as potential damages to the agency and Commonwealth if the confidentiality, integrity or availability of this data is compromised. Formally designate system owners, data owners, system administrators and data custodians and educate/train the designees in their respective roles. Update agency continuity plan and list of IT systems so that they are consistent with each other and adequately identify / define sensitive systems within DHRM's environment.	No availability of staff to be fully dedicated to the task.	DHRM opted to evaluate if existent staff could be available to perform this task.	Tasks has been performed when staff is available.
2015	45	2015-041	Improve IT Risk Management and Disaster Recovery Planning	N/A	-	DHRM	See Finding Number 2016-054				
2016	80	2016-059	Improve Controls over the Personnel Management Information System	N/A	-	DHRM	Resolved - corrective action is completed				
2015	18	2015-011	Improve Controls over the Personnel Management Information System	N/A	-	DHRM	See Finding Number 2016-059				
2016	83	2016-062	Improve Security Awareness and Training	N/A	-	DHRM	Corrective action is ongoing	Develop and distribute (to DHRM employees) a Security Awareness and Training policy. Require that all DHRM end users receive basic security awareness training annually. Provide role based security training to staff with role-based assignments.	No availability of staff or funding. This training implementation required either the purchase of specific role-based online courses and/or in-house development of those courses.	A Training Coordinator was hired to planning and implementation of this training.	Hiring of a training coordinator.
2015	55	2015-050	Improve Security Awareness and Training	N/A	-	DHRM	See Finding Number 2016-062				

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									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
FINANCIAL STATEMENT FINDINGS											
Virginia Employment Commission											
2016	29	2016-014	Continue Improving Database Security	17.225	-	VEC	Corrective action is ongoing	This has been one of the priorities for the VEC this year, but unfortunately we were not able to improve the database security before the APA completed their review this year.	Obtaining the physical servers took much longer than expected. Migrating to physical servers reduces licensing costs which is why this effort has been the focus as opposed to the last two issues identified.	Six of the ten issues identified have been resolved. Two of the ten issues cannot be addressed as those changes are not supported by the application.	There was a misunderstanding of the status of the remaining two items. The two items remain as we work to migrate to physical servers before addressing the last two items.
2015	13	2015-004	Improve Database Security	17.225	-	VEC	See Finding Number 2016-014				
2016	39	2016-024	Document Separation of Duties of Individuals for Mission Critical Systems	17.225	-	VEC	Corrective action is ongoing	Separation of duties will be identified within each security plan of a system.	Analysis of the lack of this information for all systems has increased the scope of this project.	Decided that separation of duties will be identified within the security plan for each system and created a plan to complete these security plans within three years.	Change of scope.
2015	39	2015-036	Document Separation of Duties of Individuals for Mission Critical Systems	17.225	-	VEC	See Finding Number 2016-024				
2014	14	2014-003	Maintain Oversight Over the Information Security Program	17.225	-	VEC	See Finding Number 2015-036				
2016	40	2016-025	Remove System Access Timely	17.225	-	VEC	Corrective action is ongoing	VEC understands that system access control is a critical function that needs to be improved upon within the overall environment. VEC will take the necessary steps to ensure the improvement of this process.	On-going	The VEC has added the appropriate distributed system security staff to notification emails communicating when a staff member leaves the VEC or is suspended. Estimated completion date is December 31, 2017.	No significant differences.
2016	54	2016-037	Upgrade Unsupported Technology	17.225	-	VEC	Corrective action is ongoing	All systems, except for the IVR, that are currently using unsupported technology will be upgraded or decommissioned by March 31, 2017. The VEC is planning to migrate the IVR system to the state contracted Verizon service within 2017.	Actions are on-going with estimated completion date of December 31, 2017.	VEC has received an extension approval on our exception until April 30, 2017 due to some delays encountered in the projects. For the other exception VEC has a vendor under contract to complete the work an estimated timeline is being developed. Once the timeline is complete, the exception can be reviewed for approval by VITA/CSRM.	Project delays required us to obtain another extension.
2016	60	2016-042	Continue Improving Oversight over Third-Party Service Providers	17.225	-	VEC	Corrective action is ongoing	VEC had made some progress in improving oversight over third-party services providers this year and plans to significantly improve this process within 2017 with the hiring of a Deputy Information Security Officer.	Resource constraints.	All third parties are being asked for SOC 2 Type 2s and are signing Confidentiality Agreements with VEC.	VEC is hiring a Deputy ISO that will assist on this process.
2015	65	2015-060	Maintain Oversight over Third-Party Service Providers	17.225	-	VEC	See Finding Number 2016-042				
2014	14	2014-003	Maintain Oversight Over the Information Security Program	17.225	-	VEC	See Finding Number 2015-060				

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									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
FINANCIAL STATEMENT FINDINGS											
2016	70	2016-050	Improve Change Management Process	17.225	-	VEC	Corrective action is ongoing	The VEC is in the process of documenting a change and configuration management process for the firewalls managed by the VEC. As an interim step we are using our internal ACERT system to document the firewall changes approved either by the System Owner of the affected system, or the Information Technology Director if the change is solely related to infrastructure.	More time needed than originally planned.	The change and configuration management plan has been updated to reflect firewalls and infrastructure, but has not been submitted for agency approval. Revised estimated completion date is September 30, 2017.	No differences other than additional time needed to complete.
2016	77	2016-056	Continue Improving Oversight over IT Risk Assessments	17.225	-	VEC	Corrective action is ongoing	VEC has made significant progress with out Information Security program beginning in 2015 with the hiring of our first full time ISO. The concentration has been focused on developing the new Information Security Manual and the Safeguard Security Report for the IRS. Next year, the majority of the effort and resources will be put into completing Risk Assessments, Information System Security Audits, and Security Plans. VEC has developed a plan to complete Risk Assessments, Information System Security Audits, and Security Plans for all sensitive systems by the end of 2019. This will complete our first full three-year cycle of these processes.	These tasks do take time and resources hence the three year obligation. VEC essentially is starting a new three year cycle in 2017 with no previous assessments.	Three year plans have been developed for each activity.	No difference.
2015	44	2015-040	Continue Improving Oversight over IT Risk Assessments and Security Audits	17.225	-	VEC	See Finding Number 2016-056				
2014	14	2014-003	Maintain Oversight Over the Information Security Program	17.225	-	VEC	See Finding Number 2015-040				
2016	87	2016-065	Continue to Improve Physical and Environmental Security	17.225	-	VEC	Corrective action is ongoing	Access changes previously identified this year have been made to the badge readers granting access to the data center. Visitor access log reviews will be conducted on a periodic basis. A cost benefit analysis will be conducted to determine if the agency is willing to except the risk of losing the data center.	Resource constraints	Access was reviewed and changes have been made.	VEC is planning to complete a cost benefit analysis on the loss of the VEC data center to determine if we can accept the risk or not to remediate this finding.
2015	68	2015-063	Continue to Improve Physical and Environmental Security	17.225	-	VEC	See Finding Number 2016-065				
2014	14	2014-003	Maintain Oversight Over the Information Security Program	17.225	-	VEC	See Finding Number 2015-063				

COMMONWEALTH OF VIRGINIA
Summary Schedule of Prior Audit Findings
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Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
FINANCIAL STATEMENT FINDINGS											
2016	93	2016-071	Improve Procedures related to Retirement Contributions	N/A	-	VEC	Corrective action is ongoing	VEC will continue to monitor VNAV and work with VRS to resolve discrepancies and escalate those discrepancies that cannot be resolved in a timely manner. Furthermore, the agency has enacted daily reviews in addition to the reviews conducted based on system generated prompts.	On-going corrective actions.	VEC is conducting reviews in accordance with established guidelines. Furthermore, the Finance and HR divisions have created a shared drive for posting documentation relative to U-Report resolution. Cases are actively worked with VRS. VEC has seen a significant drop in the number of cases and the length of time it takes to resolve. However, in some cases, the complexity still requires slightly greater than the target of 31 days.	No significant differences.
2016	101	2016-078	Ensure Tax Wage Discrepancy Report is Complete	17.225	-	VEC	Corrective action is ongoing	VEC will continue to work with the VUIS vendor to correct the VUIS tax-wage discrepancy report. This will result in the Commission's ability to investigate all discrepancies exceeding established thresholds as prescribed by the Commission's tax-wage discrepancies policies and procedures. In the interim, the Commission will seek out and obtain additional reports, to identify and investigate existing discrepancies.	On-going	VEC has a contingency plan in place that will query the "0" payroll reports to identify discrepancies between payroll and employers quarterly tax reports. VEC is also reviewing VUIS documentation to determine the best way forward to include a change in employer account number.	None
2015	50	2015-046	Continue to Effectively Allocate Resources to Reduce IT Security Risk	17.225	-	VEC	Resolved - corrective action is completed				
2014	12	2014-001	Allocate Adequate Resources to Reduce IT Security Risk	17.225	-	VEC	See Finding Number 2015-046				
2015	62	2015-057	Obtain Approval to Use End-of-Life Operating Systems	17.225	-	VEC	Corrective action is ongoing	The VEC has a limited number of machines with end-of-life systems that still exist in the network and the remaining machines are scheduled for replacement. On January 12, 2016 we received a 60 day exception for our use of end-of-life servers. We were given this exception to come up with a project plan to replace or decommission the servers. We have submitted decommission tickets on the two servers and expect them to be decommissioned soon.	There are resource limitations, and everything cannot be completed at once. A fully compliant information security program will take additional time.	Several additional information security projects have been completed since the last update. An exception request has been filed for a system still using EOL software, but it has yet to be approved by VITA/CSRM. Additional EOL software has been identified and will be remediated once the vendor can provide firmware updates.	Most of the systems using EOL software had a security exception filed and approved. This exception has been closed out due the EOL software has been remediated on those identified systems.
2015	74	2015-069	Confirm VABS is Calculating Maximum Benefit Amount Consistently for All Claimants	17.225	-	VEC	Resolved - corrective action is completed				
2014	117	2014-070	Confirm VABS is Calculating Maximum Benefit Amount Consistently for All Claimants	17.225	$14,000	VEC	See Finding Number 2015-069				

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2015	75	2015-070	Withhold Child Support Obligations from Benefit Adjustment Payments	17.225	-	VEC	Resolved - corrective action is completed				
2014	118	2014-071	Withhold Child Support Obligations from Benefit Adjustment	17.225	$937.20	VEC	See Finding Number 2015-070				
2013	59	2013-039	Improve Controls over Benefit Adjustment Payments	N/A	-	VEC	See Finding Number 2014-071				
Department of Education - Central Office Operations and Direct Aid to Public Education											
2016	12	2016-001	Improve Oversight and Review of Financial Reporting	N/A	-	DOE/DAPE	Corrective action is ongoing	Update macros and queries needed for data extraction and analysis for the current financial system environment (OFS R12). Update procedures for CAFR Attachments for accrued payables and receivables to reflect current processes, including explicit details to ensure accuracy. Establish schedule for CAFR submissions annually to ensure adequate time for preparation, initial review by manager, and secondary/final review by Director prior to submission to DOA and APA, including thorough analysis of data to ensure financial system macros and queries are functioning properly, and reported data is accurate and complete.	Ongoing corrective action.	1) Query for data extraction has been completed. COMPLETE 2) Fiscal Services management is working to update procedures for CAFR Attachments for accrued payables and receivables to reflect current processes. IN PROGRESS - completion by July 15, 2017 3) CAFR submission schedule has been completed and communicated to Fiscal Services management team. COMPLETE 4) Accrued payables preparation has been re-assigned to grants and financial reporting staff. COMPLETE	1) Query for data extraction has been completed. COMPLETE 2) Fiscal Services management is working to update procedures for CAFR Attachments for accrued payables and receivables to reflect current processes. IN PROGRESS - completion by July 15, 2017 3) CAFR submission schedule has been completed and communicated to Fiscal Services management team. COMPLETE 4) Accrued payables preparation has been re-assigned to grants and financial reporting staff. COMPLETE
2016	14	2016-002	Strengthen Internal Controls over Budgeting and Fiscal Processes	N/A	-	DOE/DAPE	Resolved - corrective action is completed				
2016	24	2016-009	Improve Database Security	N/A	-	DOE/COO	Corrective action is ongoing	DOE has been scheduled for servers upgrades with VITA for over a year, but has experienced delays due to VITA/NG being unable to meet timelines and/or provide the required environment to permit DOE to upgrade affected servers and ultimately rectify many related IT security deficiencies.	Resource constraints, Strategic Planning Adjustments, Technical Issues.	DOE has engaged a vendor to assist with documenting formal policies and procedures for monitoring database activity. VDOE has requested database log access from VITA. VDOE is using CIS benchmarks to baseline Oracle database configurations.	DOE has engaged a vendor to assist with documenting formal policies and procedures for monitoring database activity. DOE has requested database log access from VITA. DOE is using CIS benchmarks to baseline Oracle database configurations.
2016	42	2016-027	Improve Access and Other Controls Related to Federal Reimbursements	Special Education Cluster	-	DOE/DAPE	Resolved - corrective action is completed				

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2016	46	2016-031	Upgrade End-of-Life Technology	N/A	-	DOE/COO	Corrective action is ongoing	DOE has been scheduled for servers upgrades with VITA for over a year, but has experienced delays due to VITA/NG being unable to meet timelines and/or provide the required environment to permit DOE to upgrade affected servers and ultimately rectify many related IT security deficiencies. DOE will address multiple concerns during the implementation and testing phases of the servers upgrade.	Resource constraints, Strategic Planning Adjustments, Technical Issues	All servers were remediated; however, a repeat finding was issued for FY17.	None.
2016	56	2016-039	Improve Information Security Program and IT Governance	N/A	-	DOE/COO	Corrective action is ongoing	Information Security Program: 1) Develop IT security policies and procedures manual, including Risk Assessment. 2) Track all key milestones via an IT Security Calendar. 3) Hold quarterly security meetings with agency leadership to inform management regarding security efforts. 4) VDOE Leadership will revisit resource augmentation via multiple vehicles including but not limited to wage, CAI, contractors, etc. IT Systems Hardening and Change Management Process: 1) CISO will update IT System Hardening policies to align with the Commonwealth Security Standard and Industry Best Practices. 2) Educational Information Management (EIM) will document and improve IT System Hardening Procedure to align with the Commonwealth Security Standard and Industry Best Practices and review with agency CISO. 3) EIM will document baseline configurations to enable full restoration of systems at database and application levels to align with the Commonwealth Security Standard and Industry Best Practices and review with agency CISO. 4) Develop IT security policies and procedures manual, including IT System Hardening and database security. 5) Implement a database auditing mechanism and tools with CISO oversight. 6) Implement and advocate the use of SANS, CIS and other industry benchmarks by EIM with CISO oversight.	Resource constraints, Strategic Planning Adjustments, Technical Issues.	DOE has completed the initial iteration of the agency's policies and procedures manual. DOE has a gap analysis of the entire information security program is working with the Vendor to create a plan for mitigation of any deficiencies over a 3 year cycle. DOE will use VITA to perform IT Sensitive system Security Audits.	This finding is a repeat finding of 2015 Continue to Improve Information Security Policies and Procedures and Improve Risk Management and IT Security Audit Plan Document. Both 2015 and 2016 corrective actions are provided below. DOE has completed the initial iteration of the agency's policies and procedures manual. DOE has a gap analysis of the entire information security program is working with the Vendor to create a plan for mitigation of any deficiencies over a 3 year cycle. DOE will use VITA to perform IT Sensitive system Security Audits.

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								Risk Management Process 1) Contract IT Security Risk Assessment and Risk Treatment Plans to be conducted through VITA's centralized (shared) IT security service. 2) Develop IT security policies and procedures manual, including Risk Assessment. 3) VDOE Leadership will revisit resource augmentation via multiple vehicles including but not limited to wage, CAI, contractors, etc. Security Awareness Training 1) Transition from DHRM's Knowledge Center (KC) to DHRM's Virginia Learning Center (VLC). 2) Transition monitoring of DOE employees' completion of IT security awareness training from HR to IT security staff. 3) Develop IT security policies and procedures manual, including IT security training. 4) Meet with DHRM to understand and acquire requisite knowledge regarding system and role access required to adequately provide oversight for IT Security Awareness training. 5) VDOE HR will facilitate access for VDOE CISO in VLC which was unavailable in KC. 6) VDOE Leadership will revisit resource augmentation via multiple vehicles including but not limited to wage, CAI, contractors, etc.			

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								7) Coordinate with other Executive Branch agencies for consultation. IT Security Audits 1) Contract IT security audits to be conducted through VITA's centralized (shared) IT security service. 2) Ensure audits are performed in accordance with Commonwealth IT auditing standards and are compliant with the requirement to have a sensitive IT system audited at least once every three years. 3) VDOE CISO will continue to pursue funding with out of-audit-compliance systems. 4) Submit required Audit Plans to VITA, noting VDOE is waiting for scheduling. 5) VDOE CISO will coordinate with VITA for firm schedule date. 6) VDOE Leadership will revisit resource augmentation via multiple vehicles including but not limited to wage, CAI, contractors, etc.			
2015	42	2015-039	Continue to Improve IT Risk Management	N/A	-	DOE/COO	See Finding Number 2016-039				
2014	35	2014-020	Improve IT Risk Management Documentation	N/A	-	DOE/DAPE	See Finding Number 2015-039				
2015	51	2015-047	Continue to Improve Information Security Policies and Procedures	N/A	-	DOE/COO	See Finding Number 2016-039				
2014	33	2014-018	Improve Information Security Policies and Procedures	N/A	-	DOE/DAPE	See Finding Number 2015-047				
2015	52	2015-048	Improve Information Security Awareness Training Program	N/A	-	DOE/COO	See Finding Number 2016-039				
University of Virginia - Academic Division and Medical Center											
2016	43	2016-028	Improve Controls for Granting and Restricting Elevated Workstation Privileges	N/A	-	UVA/AD	Corrective action is ongoing	This information is FOIA Exempt under Section 2.2-3705.2 of the Code of Virginia.	This information is FOIA Exempt under Section 2.2-3705.2 of the Code of Virginia.	This information is FOIA Exempt under Section 2.2-3705.2 of the Code of Virginia.	This information is FOIA Exempt under Section 2.2-3705.2 of the Code of Virginia.
2015	39	2015-035	Improve Controls for Granting and Restricting Elevated Workstation Privileges	N/A	-	UVA/AD	See finding number 2016-028				
2016	81	2016-060	Improve Virtual Private Network Security Controls	N/A	-	UVA/AD	Resolved - corrective action is completed				
2015	20	2015-014	Improve Virtual Private Network Security Controls	N/A	-	UVA/AD	See finding number 2016-060				

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2016	84	2016-063	Improve Security Awareness Training Program	N/A	-	UVA/AD	Corrective action is ongoing	UVA will update existing policies to address periodic security training and ensure that additional role-based training is included and implement a process to monitor completions and enforce compliance. As part of the SecureUVA program (formerly named the Security Enhancement Program), the University will update all IT security policies, standards, and guidelines. The requirement for security training, as well as more periodic training updates, will be covered in these updated standards. This project has started and will be completed by June 30, 2017. The university will also develop methods to track and enforce compliance as part of a second SecureUVA project. This project will be scoped to update the current training materials and training system, which will help track and enforce training requirements. This project is scheduled to begin in March 2017 and will be completed by December 29, 2017.	Corrective action remains in progress	UVA estimation completion of the policy updates by 30 June, 2017. These policies include an annual training requirement. Compliance requirements with the new policy will be effective in 2018. The project to track and enforce training requirements was started in June 2017. The project will initially focus on completing initial training for those who have not received it. The next phase of the project will concentrate on the requirements for annual recurring training. Processes to track compliance and notify those not in compliance (and/or management) will be in place by December 2017. The start of the project to track and enforce training requirements has been delayed due to competing priorities, but is still expected to be completed by December 29, 2017.	UVA estimation completion of the policy updates by 30 June, 2017. These policies include an annual training requirement. Compliance requirements with the new policy will be effective in 2018. The project to track and enforce training requirements was started in June 2017. The project will initially focus on completing initial training for those who have not received it. The next phase of the project will concentrate on the requirements for annual recurring training. Processes to track compliance and notify those not in compliance (and/or management) will be in place by December 2017. The start of the project to track and enforce training requirements has been delayed due to competing priorities, but is still expected to be completed by December 29, 2017.
2016	91	2016-069	Improve *my* VRS Navigator Reconciliation and Confirmation	N/A	-	UVAH	Resolved - corrective action is completed				
2015	89	2015-084	Improve *my* VRS Navigator Reconciliation and Confirmation	N/A	-	UVAH	See Finding Number 2016-069				
2014	111	2014-066	Improve VNAV Reconciliations and Confirmations	N/A	-	UVA/AD	See Finding Number 2015-084				
2016	95	2016-073	Improve and Comply with Sole Source Policies and Procedures	N/A	-	UVA/AD	Resolved - corrective action is completed				
2015	21	2015-015	Improve System Activity Monitoring Controls (aka Detective Monitoring)	N/A	-	UVA/AD	Resolved - corrective action is completed				

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Virginia Commonwealth University											
2016	66	2016-046	Improve Oversight of Information Technology Third-Party Service Providers	N/A	-	VCU	Corrective action is ongoing	While VCU developed processes to review the security practices of new service providers in recent years, the process has not been centrally implemented on legacy service providers. Annual SOC report reviews are performed for service providers involving fiscal processes. VCU will develop a university-wide plan for a risk-based, ongoing review and certification process for all third-party service providers.	Corrective action has not been completed.	VCU Information Security Office worked with VCU's procurement office, treasury services and the controller's office in developing a plan on classifying, assessing, and reviewing the data security practices of third party service providers. Thus far, a business partners security standard has been developed and published, and all offices have developed and agreed upon procedures to be used to assess new vendors and initiate periodic reviews. An inventory has been developed that includes a list of third party applications handling sensitive University information. The assessment of all of these applications is not yet complete and will take time.	None
2016	88	2016-066	Continue Improving Mobile Device Security	N/A	-	VCU	Corrective action is ongoing	This information is FOIA Exempt under Section 2.2-3705.2 of the Code of Virginia.	This information is FOIA Exempt under Section 2.2-3705.2 of the Code of Virginia.	This information is FOIA Exempt under Section 2.2-3705.2 of the Code of Virginia.	This information is FOIA Exempt under Section 2.2-3705.2 of the Code of Virginia.
2015	22	2015-017	Improve Mobile Device Security	N/A	-	VCU	See Finding Number 2016-066				
Department of Accounts											
2016	23	2016-008	Adjust Practices as Needed and Request Identifying Numbers Assigned by Pass-Through Entities	N/A	-	DOA	Corrective action is ongoing	The FY 2017 financial reporting directives will be modified to require agencies receiving pass-through funds to provide any identifying numbers assigned by the pass-through entities. The directive submission information will be incorporated into the FY 2017 Schedule of Expenditures of Federal Awards (SEFA).	FY 2016 was the first year that this was issued. Correction cannot be proven until we submit the FY 2017 SEFA.	DOA has obtained the information from agencies and institutions. DOA will include this information in the FY 2017 SEFA and do not anticipate the FY 2016 finding being reissued for inclusion in the FY 2017 Single Audit.	N/A
2016	28	2016-013	Continue Improving Cardinal System Security Controls	N/A	-	DOA	Resolved - corrective action is completed				
2015	19	2015-012	Improve Cardinal System Security Controls	N/A	-	DOA	See Finding Number 2016-013				
2014	76	2014-047	Improve Controls Over Cardinal Security	N/A	-	DOA	See Finding Number 2015-012				
2016	44	2016-029	Improve Security Controls over Cardinal	N/A	-	DOA	Resolved - corrective action is completed				

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2016	94	2016-072	Improve Internal Controls for Creating and Updating Vendors in Cardinal	N/A	-	DOA	Corrective action is ongoing	The Department of Accounts (DOA) will update written policies and procedures to reflect current internal control practices being executed.	After review additional updates are required.	The Commonwealth Vendor Group has updated written policies and procedures to reflect current internal control practices.	None.
2015	76	2015-071	Continue to Improve IT Security Audit Plan	N/A	-	DOA	Resolved - corrective action is completed				
2014	23	2014-010	Improve IT Security Audit Plan	N/A	-	DOA	See Finding Number 2015-071				
Department of Planning and Budget											
2014	54	2014-032	Improve IT Risk Management and Disaster Recovery Planning Programs	N/A	-	DPB	Resolved - corrective action is completed				
Department of Taxation											
2015	34	2015-029	Continue to Strengthen Controls over Advantage Revenue Access	N/A	-	TAX	Corrective action is ongoing	TAX will implement an identity management application. Although the timeline for full implementation of this application extends to 2017, TAX will implement this application sufficiently by September 30, 2016 to address the issues noted in this recommendation.	More time was needed to perform the certification of access, review of separation of duties.	Sailpoint was implemented to provide greater visibility into the access permissions.	The recertification of access and review of separation of duties were not completed.
2014	80	2014-050	Improve Internal Controls Over Systems Access	N/A	-	TAX	See Finding Number 2015-029				
2013	22	2013-011	Improve Internal Controls over Advantage Revenue Access	N/A	-	TAX	See Finding Number 2014-050				
2015	48	2015-044	Complete System Security Plans	N/A	-	TAX	Resolved - corrective action is completed				
Department of the Treasury											
2016	21	2016-007	Maintain Adequate Staffing in Accounting and Reporting Functions	N/A	-	TRS	Corrective action is ongoing	Treasury will once again re-evaluate its staffing needs for the accounting and reporting function before the next budget cycle and request additional staffing, as deemed necessary.	Treasury had to request an additional staff position and it was done in the upcoming budget development cycle.	Treasury will request an additional staff position during the upcoming 2018 - 2020 biennium budget development cycle.	None
2015	83	2015-078	Improve Financial Reporting	N/A	-	TRS	Corrective action is ongoing	Unclaimed Property staff has requested a meeting with the Department of Accounts to discuss the expected new GASB standard related to fiduciary funds. Staff is also in the process of drafting procedures for completing the financial statement template and related processes. Additionally, Unclaimed Property staff will work with the custodian to receive more detailed reports where available to aid in the financial reporting process.	Treasury has been working with the Department of Accounts to determine the proper method of reporting for this issue and the method was presented to Treasury by the Department of Accounts in July 2017.	DOA has changed the fund type for Unclaimed Property from a Special Purpose Trust Fund to a Special Revenue Fund, the Unclaimed Property Fund. TRS will complete the required new template(s)for the financial statements this fiscal year. TRS is required to estimate the unclaimed property liability and has requested the hiring of a consultant to assist in the calculation of the liability.	Treasury has obtained a new template to complete from the Department of Accounts and will utilize the template for this year's financial statements.
Department of Behavioral Health and Developmental Services											
2016	17	2016-004	Improve Controls over Financial Reporting	N/A	-	DBHDS	Resolved - corrective action is completed				

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2016	33	2016-018	Improve Database Security	N/A	-	DBHDS	Corrective action is ongoing	The Department has completed all upgrades as of December 25, 2015. All corrected deficiencies will be verified by April 29, 2016. Six of the 13 deficiencies have been verified. The Department's Business Solutions Development (BSD), in collaboration with the Department's Production Support (PS) team and the Agency IT Advisory Committee, will complete a schedule for remediating all hardware and software (according to Commonwealth standards).	The funding request to remediate the audit finding (Audit Remediation Decision Package) was rejected and final corrective action plans are dependent on funding. DBHDS will review options available when the final budget is approved.	DBHDs has improved the database security to a limit the technology allows. Once the outdated technology has been upgraded then work on this audit finding can continue. DBHDS has purchased a Database Security Tool and is in the process of implementing the application. After which, DBHDS will improve the security of each database.	DBHDs has improved the database security to a limit the technology allows. Once the outdated technology has been upgraded then work on this audit finding can continue. DBHDS has purchased a Database Security Tool and is in the process of implementing the application. After which, DBHDS will improve the security of each database.
2016	41	2016-026	Improve Access Controls over Financial Management System	N/A	-	DBHDS	Corrective action is ongoing	DBHDS' Information Security (IS) team will provide a Department-wide security awareness email that reminds all management of their responsibility to (1) ensure their staffs' access is supported by accurate and (appropriately) approved security request documentation, and (2) that requests for access must be based on the concept of "least required privilege." The IS team will establish a spot-check process whereby the access privileges for randomly selected staff from CO and each of the facilities are reviewed for completeness and accuracy (needed adjustments will be coordinated with management as needed). The IS team will establish a process whereby an email will be distributed to all HR	DBHDS will enhance and establish where needed; policies, procedures, and controls over system access including the documenting of critical ledgers and roles in the newest version to ensure proper separation of duties. In addition, DBHDS will address controls related to times when it is necessary to assign conflicting roles to an individual to also ensure proper separation of duties. DBHDS will update the form used to request, change, and delete access so that it agrees with the design of the upgraded system. DBHDS will also develop a process to monitor access to the new version, annually for all regions and facilities.	DBHDS is investigating Identity Access Management software ("IAM") to assist in remediating this audit finding. DBHDS has purchased the Identity Access Management Tool and is in the process of implementing the application.	DBHDS is investigating Identity Access Management software ("IAM") to assist in remediating this audit finding. DBHDS has purchased the Identity Access Management Tool and is in the process of implementing the application.
								departments requesting a list of staff who have resigned, retired or otherwise been terminated for any reason within the past calendar month. Follow-up communications with the appropriate management will immediately occur if action to remove their access privileges has not yet been initiated.	Finally DBHDS will continue with efforts to ensure access forms are completed properly, access granted is reasonable and access for terminated employees is removed timely. The funding request to remediate the audit finding (Audit Remediation Decision Package) was rejected and final corrective action plans are dependent on funding. DBHDS will review options available when the final budget is approved.		

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2015	36	2015-032	Improve Internal Controls over Systems Access	N/A	-	DBHDS	See Finding Number 2016-026				
2014	78	2014-048	Improve Controls Over Systems Access	N/A	-	DBHDS	See Finding Number 2015-032				
2013	21	2013-010	Remove Access Promptly Upon Employee Termination	N/A	-	DBHDS	See Finding Number 2014-048				
2016	50	2016-034	Continue to Upgrade Unsupported Technology	N/A	-	DBHDS	Corrective action is ongoing	The Department continues to make adjustments to its IT governance structure in an effort to achieve modernization and improved security and service levels -- reference implementation of the Agency IT Advisory Committee (AITAC), November 2015, and the Change Management forum, December 2015, discussed in our response to Management Comment #18. As of December 2015, the Department has identified 437 applications, largely because of a previous deficit in Enterprise IT collaboration. By June 30, 2016, the office of the Chief Information Officer will publish an Application Modernization Plan (developed in collaboration with the AITAC membership) that will reduce the number of applications from the current level of 437 to 215 by December 31, 2017. The plan will provide reduction milestones for December 31, 2016, June 30, 2017, and December 31, 2017. The Department continues to make improvements in identifying and remediating systems that are utilizing end-of-life technologies. Remediation tools have been acquired and a plan for retirement or remediation of end-of-life systems to a common supported technology will be completed by June 30. Efforts include work being addressed in current projects in the central office such as the ACES project and work being completed at the facilities. The date of December 2017 is obtainable for completion of this finding.	The funding request to remediate the audit finding (Audit Remediation Decision Package) was rejected and final corrective action plans are dependent on funding. DBHDS will review options available when the final budget is approved. Previously the Department instituted the FAIR Project with a strategy to engage an executive-level decision team. The decision team would provide guidance in selecting a core suite of common applications that will be supported by the Central Office, then migrate all facility users to that suite. The remaining facility-specific applications will be modernized and migrated to the agency-wide infrastructure environment at VITA, then all agency applications will be transitioned to a cloud hosting provider using the VITA server hosting multi-supplier model. The net result will be a significant reduction in the number of duplicate applications, a decrease in the cost to support and secure the applications, and a subsequent increase in the quality of application support and function provided to the agency's business units. It is expected that the reduction in DBHDS sensitive IT systems will continue.	DBHDS has engaged an external consulting company to assist with this audit finding (Gartner). The official start date is March 14th. In addition, DBHDS has engaged three contractors to upgrade the operating system of 46 servers. Outbrief of the Gartner options and priorities is scheduled for July 17th to DBHDS Executive Team.	DBHDS has engaged an external consulting company to assist with this audit finding (Gartner). The official start date is March 14th. In addition, DBHDS has engaged three contractors to upgrade the operating system of 46 servers. Outbrief of the Gartner options and priorities is scheduled for July 17th to DBHDS Executive Team.
2015	61	2015-056	Upgrade Unsupported Technology	N/A	-	DBHDS	See Finding Number 2016-034				

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FINANCIAL STATEMENT FINDINGS											
2016	57	2016-040	Continue to Improve IT Governance	N/A	-	DBHDS	Corrective action is ongoing	The funding request to remediate the audit finding (Audit Remediation Decision Package) was rejected and final corrective action plans are dependent on funding. DBHDS will review options available when the final budget is approved. Previously DBHDS instituted the FAIR Project with a strategy to engage an executive-level decision team. The decision team would provide guidance in selecting a core suite of common applications that will be supported by the Central Office, then migrate all facility users to that suite. The remaining facility-specific applications will be modernized and migrated to the agency-wide infrastructure environment at VITA, then all agency applications will be transitioned to a cloud hosting provider using the VITA server hosting multi-supplier model. The net result will be a significant reduction in the number of duplicate applications, a decrease in the cost to support and secure the applications, and a subsequent increase in the quality of application support and function provided to the agency's business units. It is expected that the reduction in DBHDS sensitive IT systems will continue.	The funding request to remediate the audit finding (Audit Remediation Decision Package) was rejected and final corrective action plans are dependent on funding. DBHDS will review options available when the final budget is approved. Central Office, then migrate all facility users to that suite. The remaining facility-specific applications will be modernized and migrated to the agency-wide infrastructure environment at VITA, then all agency applications will be transitioned to a cloud hosting provider using the VITA server hosting multi-supplier model. The net result will be a significant reduction in the number of duplicate applications, a decrease in the cost to support and secure the applications, and a subsequent increase in the quality of application support and function provided to the agency's business units. It is expected that the reduction in DBHDS sensitive IT systems will continue.	DBHDS has engaged an external consulting company to assist with this audit finding (Gartner). The official start date is March 14, 2017. Gartner anticipates completion of the "strategic vision" engagement within 10 – 12 weeks, with a clear outcome (Strategic Roadmap for IT Strategy Development and Execution). Outbrief of the Gartner options and priorities is scheduled for July 17, 2017 to DBHDS Executive Team.	DBHDS has engaged an external consulting company to assist with this audit finding (Gartner). The official start date is March 14, 2017. Gartner anticipates completion of the "strategic vision" engagement within 10 – 12 weeks, with a clear outcome (Strategic Roadmap for IT Strategy Development and Execution). Outbrief of the Gartner options and priorities is scheduled for July 17, 2017 to DBHDS Executive Team.
2015	53	2015-049	Improve Information Technology Governance	N/A	-	DBHDS	See Finding Number 2016-040				

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FINANCIAL STATEMENT FINDINGS											
2016	71	2016-051	Develop Baseline Configurations for Information Systems	N/A	-	DBHDS	Corrective action is ongoing	In consultation with the Agency IT Advisory Committee (AITAC), the Department's Business Solutions Development (BSD) and Production Support (PS) teams will draft an outline categorization of the applicable hardware/ software standards and types of testing that need detailing. The BSD and PS teams will then draft, based upon CO knowledge and experience, the details for each category and (when complete) that draft material will be reviewed and adjusted by the AITAC membership. After the AITAC review/modifications, the materials will be presented to the Chief Information Officer for approval and appropriate publication within the Department. The CO development and production support staff has developed a process for documenting the baseline configurations of hardware systems. Baseline standards for software development procedures have been developed and distributed for use by the CO and facilities IT staff. These include the requirement to have separate operational, development and testing environments for software. Specific security configurations for sensitive systems are being developed but have not been propagated. Results from vulnerability scanning will be incorporated into change requests for identified systems.	The funding request to remediate the audit finding (Audit Remediation Decision Package) was rejected and final corrective action plans are dependent on funding. DBHDS will review options available when the final budget is approved. Previously the Department instituted the FAIR Project with a strategy to engage an executive-level decision team. The decision team would provide guidance in selecting a core suite of common applications that will be supported by the Central Office, then migrate all facility users to that suite. The remaining facility-specific applications will be modernized and migrated to the agency-wide infrastructure environment at VITA, then all applications will be transitioned to a cloud hosting provider using the VITA server hosting multi-supplier model. The net result will be a significant reduction in the number of duplicate applications, a decrease in the cost to support and secure the applications, and a subsequent increase in the quality of application support and function provided to the agency's business units. It is expected that the reduction in DBHDS sensitive IT systems will continue.	DBHDS has engaged an external consulting company to assist with this audit finding (Gartner). The official start date is March 14, 2017. In addition, DBHDS has engaged three contractors to upgrade the operating system of 46 servers. Outbrief of the Gartner options and priorities is scheduled for July 17th to DBHDS Executive Team.	DBHDS has engaged an external consulting company to assist with this audit finding (Gartner). The official start date is March 14th. In addition, DBHDS has engaged three contractors to upgrade the operating system of 46 servers. Outbrief of the Gartner options and priorities is scheduled for July 17th to DBHDS Executive Team.
2015	14	2015-005	Develop Baseline Configurations for Information Systems	N/A	-	DBHDS	See Finding Number 2016-051				
2016	81	2016-061	Improve Internal Controls Surrounding Sensitive Documents	N/A	-	DBHDS	Resolved - corrective action is completed				

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FINANCIAL STATEMENT FINDINGS											
2016	89	2016-068	Improve Controls over *my* VRS Navigator	N/A	-	DBHDS	Corrective action is ongoing	DBHDS will ensure that VNAV snapshot reconciliations are completed in a timely manner. In addition, policies and procedures will be enhanced to adequately describe how the reconciliations of FMS and CIPPS to VNAV are to be completed. DBHDS will also ensure that no employee has duplicate accounts in VNAV by reviewing the access levels in that system.	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. There was also an issue with deleting access to VNAV timely.	Policies and procedures have been standardized for DBHDS facilities and Central Office. The access issue has been corrected. A revised VNAV reconciliation policy/procedure was sent out to all DBHDS HR managers on October 25, 2017. All DBHDS facilities submitted their revised VNAV reconciliation procedures by December 14, 2017. Training on the VNAV reconciliation was held on December 14, 2017. The VNAV reconciliation will be added to the ARMICS work completed by all DBHDS facilities and Central Office.	A revised VNAV reconciliation policy/procedure was sent out to all DBHDS HR managers on October 25, 2017. All DBHDS facilities submitted their revised VNAV reconciliation procedures by December 14, 2017. Training on the VNAV reconciliation was held on December 14, 2017. The VNAV reconciliation will be added to the ARMICS work completed by all DBHDS facilities and Central Office.
2015	85	2015-081	Improve Controls over the *my* VRS Navigator System	N/A	-	DBHDS	See Finding Number 2016-068				
2014	105	2014-063	Improve Controls Over VNAV	N/A	-	DBHDS	See Finding Number 2015-081				
2016	97	2016-075	Comply with the Code of Virginia Economic Interest Requirements	N/A	-	DBHDS	Resolved - corrective action is completed				
2015	100	2015-095	Comply with the Code of Virginia Economic Interest Requirements	N/A	-	DBHDS	See Finding Number 2016-075				
2016	98	2016-076	Improve Controls over Payroll	N/A	-	DBHDS	Corrective action is ongoing	The Department concurs with the audit comments as the payroll testwork was completed by the DBHDS Office of Internal Audit. In addition, the Department has agreed with the responses to the findings that were given by the four facilities where payroll testwork was completed. The responses will satisfy the recommendations made in this finding.	The payroll findings in FY 2017 were at different facilities than the facilities cited in 2015 and 2016, thus this is not a repeat finding. As mentioned, follow-ups will be completed by March 1, 2018 to determine compliance with responses to written findings. It is expected that the current findings will be addressed by the respective facilities by June 30, 2018.	The payroll findings in FY 2017 were at different facilities than the facilities cited in 2015 and 2016, thus this is not a repeat finding. As mentioned, follow-ups will be completed by March 1, 2018 to determine compliance with responses to written findings. It is expected that the current findings will be addressed by the respective facilities by June 30, 2018.	None.
2015	92	2015-088	Improve Controls over Payroll	N/A	-	DBHDS	See Finding Number 2016-076				
2015	16	2015-007	Improve IDOLS Security	N/A	-	DBHDS	Resolved - corrective action is completed				
2014	31	2014-016	Improve IDOLS Security	N/A	-	DBHDS	See Finding Number 2015-007				
2015	64	2015-059	Increase Oversight over Third-Party Providers	N/A	-	DBHDS	Resolved - corrective action is completed				

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FINANCIAL STATEMENT FINDINGS											
Department of Health											
2016	34	2016-020	Improve Timely Removal of Critical Access	N/A	-	VDH	Corrective action is ongoing	As noted, significant progress has been made on terminating user access across the agency. In addition to enhancements to the Office of Information Management Security Portal and certification processes, the Office of Human Resources has implemented a weekly review performed by the PMIS Security Officer to identify which employees have separated. If an HR-14 has not been initiated by the separating employee's work unit, the PMIS Security Officer notifies the work units of any delinquencies.	Corrective action is still ongoing.	Initial Corrective actions implemented but not sufficient.	Repeating finding in FY17 audit and process improvement project has identified multiple other solutions that have been proposed to leadership for consideration to correct this issue.
2015	31	2015-026	Improve Access Management for Critical Systems	N/A	-	VDH	See Finding Number 2016-020				
2014	62	2014-038	Improve Access Management to Information Systems	N/A	-	VDH	See Finding Number 2015-026				
2016	35	2016-021	Ensure Proper Segregation of Duties Exist with myVRS Access Roles	N/A	-	VDH	Resolved - corrective action is completed				
2016	64	2016-045	Ensure Oversight of Third Party Service Providers	93.917	-	VDH	Corrective action is ongoing	The Office of Purchasing and General Services (OPGS) has communicated with the work units to determine if any additional third party vendors are utilized and if SOC reports are already available for those vendors. OPGS will also incorporate this requirement to the agency's contract administration policy and communicate the requirement to agency work units. The responsibility to meet the SOC reporting requirements will be part of contract administration at the work unit level.	Policy under review	OPGS has ensured that all new and renewed contracts, that meet the qualifications, include SOC requirement language. The Contract Administration policy has been revised to include information about SOC requirements, but it has not been communicated yet as it is still under review in OCOM.	No differences
2016	88	2016-067	Improve Inventory Valuation Procedures	N/A	-	VDH	Resolved - corrective action is completed				
2016	100	2016-077	Develop and Implement Policy for Monitoring Part-time Hours	N/A	-	VDH	Resolved - corrective action is completed				
2015	24	2015-019	Improve VVESTS Web Application Security	N/A	-	VDH	Resolved - corrective action is completed				
2015	93	2015-089	Record Accurate Time and Effort Reporting	93.940	-	VDH	Resolved - corrective action is completed				

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FINANCIAL STATEMENT FINDINGS											
Department of Medical Assistance Services											
2016	36	2016-022	Create Formal Documentation that Facilitates Controlling Privileges in the Medicaid Management Information System	Medicaid Cluster	-	DMAS	Resolved - corrective action is completed				
2015	27	2015-023	Create Formal Documentation that Facilitates Controlling Privileges in the Medicaid Management Information System	Medicaid Cluster	-	DMAS	See Finding Number 2016-022				
2014	65	2014-040	Create Formal Documentation that Facilitates Controlling Privileges in the Medicaid Management Information System	Medicaid Cluster	-	DMAS	See Finding Number 2015-023				
2016	38	2016-023	Review VaCMS Access for Medical Assistance Services Employee	Medicaid Cluster	-	DMAS	Resolved - corrective action is completed				
2016	59	2016-041	Correct Operating Environment and Security Issues Identified by Their Security Compliance Audit	Medicaid Cluster	-	DMAS	Corrective action is ongoing	The original DMAS security compliance audit referenced in the APA report contained 15 findings, 12 findings have been resolved, and DMAS is in process of completing corrective action for the three remaining findings that have not yet been fully addressed.	Risk Assessments have not been completed for all systems. DMAS did not purchase an automated tool to use for access review.	Risk Assessment completed. Policy and Procedures review actions are in place. DMAS updated the DMAS Access Control Policy. DMAS is working on access reviews for the four internal systems and for the DMAS network (Active Directory). Procedures are being developed for COV and applications annual reviews that are required by policy.	There are no significant differences from the original corrective action reported. DMAS has not purchased an automated tool to assist with user access reviews. OCS is developing a manual process to review network access.
2015	72	2015-068	Correct Operating Environment and Security Issues Identified by their Security Compliance Audit	Medicaid Cluster	-	DMAS	See Finding Number 2016-041				
2014	44	2014-027	Correct Operating Environment and Security Issues Identified by their Security Compliance Audit	Medicaid Cluster	-	DMAS	See Finding Number 2015-068				
2012	19	2012-014	Address Findings in Internal Audit Report	Medicaid Cluster	-	DMAS	See Finding Number 2014-027				

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FINANCIAL STATEMENT FINDINGS											
2016	62	2016-043	Review and Document Service Organization Control Reports of Third-Party Service Providers	Medicaid Cluster	-	DMAS	Corrective action is ongoing	DMAS will develop policies and procedures to ensure that the Service Organization Control (SOC) reports received for service providers who provide significant fiscal processes for the agency are reviewed, assessed and documented to be completed by December 31, 2017. Procurement will define procedures to perform periodic follow-up reviews of SOC Report issues/findings until they are remediated to be completed by December 31, 2017. Procurement will coordinate training for the Contractor Administrators and develop guidelines and worksheets for Administrators to use to document reviews of the SOC Reports. to be completed by March 31, 2018.	Still working on the Corrective Action Work Plan	The Procurement Division has been including the audit requirements for service providers in the new RFPs that have been issued since Fall 2016. Contract Administrators will be responsible for reviewing and monitorings the SOC reports.	No changes in the previously reported corrective action plans.
2016	85	2016-064	Perform Information Technology Review as Required	Medicaid Cluster	-	DMAS	Corrective action is ongoing	DMAS is in the process of procuring a security audit of the MMIS. The delay in the biennial audit was due to the U. S. Department of Health and Human Services - Office of Inspector General (OIG) conducting a comprehensive security audit of MMIS that started in September 2015. The auditors used 45 CFR §95.621 – Automated Data Processing System Security Requirements and Review Process as criteria for the audit. In the OIG fieldwork exit conference presentation on April 28, 2016.	Security Audit is in the final stages of review.	Assura completed test work in September 2017. Assura provided audit points, draft report and workpapers on September 25th. Once the report is approved, Assura and IA will submit the report to IM and OCS for their review and hold an exit conference to discuss the audit findings.	No changes in the previously reported corrective action plans.
2016	103	2016-080	Continue Improving Accounts Receivable Collection Process	Medicaid Cluster	-	DMAS	Corrective action is ongoing	DMAS will continue to pursue improvements in the Accounts Receivable (AR) collections process by developing and implementing automated processing functions. This transition to automated processing functions has been delayed by a shift in priorities to the replacement of the financial system and the MMIS.	Still working on the Corrective Action Work Plan.	The provider receivable process was automated and will greatly increase the timely processing of related transactions. The invoice load process is up and running. As a result, the A/R Unit is able to setup the receivables timely and is able to move them through the recovery process in accordance with agency and State policies and procedures and regulations.	No changes in the previously reported corrective action plans.

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FINANCIAL STATEMENT FINDINGS											
Department of Social Services											
2016	32	2016-017	Improve Database Security	Medicaid Cluster	-	DSS	Corrective action is ongoing	VDSS is working with Northup Grumman to assess the impact of the recommended parameters on the Agency's DBMS environment. If the impact meets acceptable business standards, VDSS will implement the security settings and amend the baseline configuration. Necessary resources will be dedicated by the agency to developing and maintaining documented policies, procedures, and baseline security configurations for the agency DBMS. Further, VDSS will dedicate resources to implementing identified security controls for the agency DBMS administrators across all systems.	Ongoing corrective action.	Regarding the SECURE_CONTROL parameter, DSS and VITA Oracle Engineers indicated this recommendation is outdated and is no longer applicable to 12c Databases, which we are now utilizing. Further, the implementation of the setting in a 12c database environment creates production issues and therefore cannot be implemented as requested. Since the May update, DSS implemented Oracle Audit Vault (OAV) and DSS Information Security staff have been monitoring privileged account activity in OAV. DIS Oracle team continues to implement the controls in the Oracle Security Schema created in April.	Confirmation that SECURE_CONTROL settings is N/A to current Oracle instance. Implementation and use of Oracle Audit Vault. Corrective action is proceeding as planned and will be completed by December 31, 2017.
2016	63	2016-044	Improve Oversight of Third Party Service Providers	Medicaid Cluster	-	DSS	Corrective action is ongoing	DSS will amend the existing CA-DSS Information Security Assessment and Authorization policy requirements to include a formal framework for gaining appropriate assurance over outsourced operations procured by the Agency. DSS will develop and document a process to obtain, evaluate, and track third party service documentation reviews that provide reasonable assurance over the service's internal security controls. DSS will develop contract language that requires third party service providers to adhere to applicable security standard requirements.	Ongoing corrective action.	On August 5, 2017, DSS Information Security revised the Information System and Services Acquisition Policy, revising paragraph H (External Information System Services & Third Party Services to include the VITA ECOS and compliance assurances documents that include: i. SEC 525 Gap Analysis (checklist provided by ECOS), and ii. Evidence of SOC II, Type II audit, or iii. Evidence of IT audit performed to SEC 520 standards against SEC525 compliance. Monitor ECOS processes and document ECOS efforts between now and December 31, 2017.	ECOS is coming into play for Third-Party contract renewals or option year actions. DSS is coordinating ECOS artifacts with VITA and DSS ISRM. Corrective action is proceeding as planned and will be completed by December 31, 2017.

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FINANCIAL STATEMENT FINDINGS											
2016	76	2016-055	Improve Policies, Procedures, and Plans for Backup and Restoration	Medicaid Cluster	-	DSS	Corrective action is ongoing	DSS will update the continuity planning documents to include Business Impact Analysis identified Recovery Point Objectives. The agency will evaluate the RTOs and RPOs to ensure the times coincide with the backup and restoration services offered by the VITA/NG partnership. Further, DSS will complete an approved disaster recovery plan that includes system specific documentation to restore applications and data.	Ongoing corrective action.	DSS Information Security policies in place that address BIA/CP linkage to IT Disaster Recovery. Document ITDR processes and include in the CP policy and process document.	DSS ISRM utilized ISO funding to develop BIA/CP/DR procedures. DSS ISRM is integrating those procedures into existing policy documents. Corrective action is proceeding as planned and will be completed by December 30, 2017.
2015	67	2015-062	Obtain Assurance of Internal Control Effectiveness from Service Provider Agency	Medicaid Cluster	-	DSS	Resolved - corrective action is completed				
2013	48	2013-029	Automate an Eligibility Control	Medicaid Cluster	-	DSS	Resolved - corrective action is completed				
Department of Alcoholic Beverage Control											
2016	27	2016-011	Improve Web Application Security	N/A	-	ABC	Corrective action is ongoing	ABC recognizes the web application server will be end of life in January 2016 and has begun the planning process to upgrade the server. The project team will start the upgrade process during Web Redesign Phase II Project, Design Phase. The project is scheduled to start January 2016. ABC is in the process of providing staff training so that they possess the necessary technical skills to maintain and manage ABC's website. In addition, ABC is in the process of recruiting for an IT Compliance Project Manager and a Sitecore Administrator. ABC does have a process to remediate vulnerabilities identified during the scans, however, ABC does not have a defined process to track and monitor VITA/NG's progress in addressing vulnerabilities. ABC's current process is for the senior configuration manager to log into the Security Center on a monthly	ABC remediated all the issues in 2015 - 030 - however, some issues re-appeared during 2016. These issues are the result of lack of a dedicated support team/model for the website and a repeatable process to ensure vulnerabilities are remediated.	Contracted with web vendor to provide support though June 2016, 2 in house IT personnel to attend Sitecore and DotNet training between January and June 2017. In house personnel trained and in place. Risk reduction plan developed and remediation work underway as resource constraints permit.	N/A - corrective action was taken. New issues appeared due to lack of dedicated support team in house.

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								basis. If the vulnerability identified will be corrected by the monthly security patch, no action is taken until the patch is applied. If the vulnerability is something that cannot be resolved by the monthly patch, a VCCC ticket is opened and sent to the NG Windows Server Administration team to address. ABC will develop a tracking process and policy to follow up on any opened tickets to ensure the vulnerability is resolved. ABC will add this to the bi-weekly AITR/CAM meetings and obtain progress updates. ABC understands that we are no longer PCI compliant with respect to the website. ABC is in the process of implementing a separate ePay application that will remove the website and online ordering from PCI scope. ABC believes that ePay will be in place by January 2016, at which time PCI compliance will no longer be an issue. ABC has also purchased Breach Insurance.			
2015	35	2015-030	Improve Web Application Security	N/A	-	ABC	See Finding Number 2016-011				
2016	27	2016-012	Improve Wireless Local Area Network Security	N/A	-	ABC	Resolved - corrective action is completed				
2016	47	2016-032	Finalize Security Exception Request for Unsupported Databases	N/A	-	ABC	Resolved - corrective action is completed				
2015	60	2015-055	Finalize Security Exception Requests for Unsupported Databases	N/A	-	ABC	See Finding Number 2016-032				
2014	27	2014-013	Improve Database Security	N/A	-	ABC	See Finding Number 2015-055				
2013	40	2013-022	Improve Database Security	N/A	-	ABC	See Finding Number 2014-013				

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FINANCIAL STATEMENT FINDINGS											
2016	48	2016-033	Develop and Adopt a Comprehensive IT Strategic Plan to Modernize Systems	N/A	-	ABC	Corrective action is ongoing	ABC has an IT Strategic Plan and a formal ERP Strategy that spans a 5 year time frame and includes 3 phases. This strategy has been presented to VITA as a Program - and the 1st phase of the Program is the project to replace ABC's financial system. ABC has a instituted a Project Steering Committee that meets weekly to review new project ideas, discuss progress on approved projects, and prioritize and re-prioritize projects as necessary to align with available resources and align with ABC's current needs and priorities. ABC is attempting to set up a meeting in January with the Oversight Committee. ABC has also hired a permanent CIO to guide the IT Division and our IT strategic plan and ERP strategy. ABC has also expressed to the General Assembly our need for funding for new IT infrastructure as well as a new modern warehouse facility.	ABC is still running some EOL Server Operating Systems	Developed and adopted a comprehensive IT Strategic Plan to Modernize Systems. As soon as legacy applications are upgraded, server EOL Op systems can be upgraded to current versions.	None.
Department of Motor Vehicles											
2016	16	2016-003	Improve Controls over Financial Reporting	N/A	-	DMV	Corrective action is ongoing	DMV has met with Department of Accounts to determine the new supplemental attachments required for 2017 to address Financial Reporting and Advance Payments for Motor Vehicle License Fees. We have determined internal programming is necessary to accommodate the upcoming directive. 1.Supplemental attachments will be required by DOA for FY2017 to account for Advance Payments as a footnote in the CAFR. Completion March 2017. 2. Capital Assets procedures have been updated/established to include contacting DOA FAACS management to obtain the historical value of the "selling" agency's asset as corrective action for recording the DMV value on FAACS for all partner agencies to determine if property is considered a purchase/sale/transfer under Fixed Assets. Completion January 2017	New findings stemming from recent APA Audit---Prior issues #1, #2, #4 were completed and corrected. #3 was a partial repeat due to Grants Payables and a repeat of Special Plate Refunds. Wholesale Fuels Taxes were not properly reported and resulted in Payable and Receivable adjustments being made prior to DOA's CAFR submission.	Initial meetings with Internal and External Parties have been held.	Previous Actions for Items #1, #2 and #4 were corrected, completed and audited by APA with no findings this year. New and repeat findings will have CAW by March 2018.

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								3. Procedures for payables for vendors, refunds, and commitments have been updated to account for payables under the new Cardinal system. New/Updated internal procedures for Good Received Dates have been implemented as of March 2017. 4. ARMICS procedures have been implemented to properly record and test Financial Statements that are deemed required due to significant materiality, have a high risk to stakeholders and/or have a high degree of public visibility. Completion Date April 2017.			
2016	45	2016-030	Improve Logical Access Security Controls	N/A	-	DMV	Resolved - corrective action is completed				
2016	52	2016-036	Continue to Improve IT Software Maintenance and Management Controls	N/A	-	DMV	Corrective action is ongoing	This information is FOIA Exempt under Section 2.2-3705.2 of the Code of Virginia.	This information is FOIA Exempt under Section 2.2-3705.2 of the Code of Virginia.	This information is FOIA Exempt under Section 2.2-3705.2 of the Code of Virginia.	This information is FOIA Exempt under Section 2.2-3705.2 of the Code of Virginia.
2015	58	2015-053	Improve IT Software Maintenance and Management Controls	N/A	-	DMV	See Finding Number 2016-036				
2016	69	2016-049	Continue to Improve Database and Application Baseline Security Configurations	N/A	-	DMV	Corrective action is ongoing	This information is FOIA Exempt under Section 2.2-3705.2 of the Code of Virginia.	This information is FOIA Exempt under Section 2.2-3705.2 of the Code of Virginia.	This information is FOIA Exempt under Section 2.2-3705.2 of the Code of Virginia.	This information is FOIA Exempt under Section 2.2-3705.2 of the Code of Virginia.
2015	17	2015-009	Continue to Improve Database and Application Baseline Security Configurations	N/A	-	DMV	See Finding Number 2016-049				
2014	17	2014-005	Develop Database and Application Baseline Security Configurations	N/A	-	DMV	See Finding Number 2015-009				
2013	43	2013-025	Improve Database Management System Security	N/A	-	DMV	See Finding Number 2014-005				
2012	13	2012-006	Improve Database Security	N/A	-	DMV	See Finding Number 2013-025				
2011	23	2011-012	Improve Database Security	N/A	-	DMV	See Finding Number 2012-006				
2016	72	2016-052	Continue to Improve IT Risk and Continuity Management Program	N/A	-	DMV	Resolved - corrective action is completed				
2015	46	2015-042	Continue to Improve IT Risk and Continuity Management Program	N/A	-	DMV	See Finding Number 2016-052				
2014	19	2014-007	Improve IT Risk and Continuity Management Program	N/A	-	DMV	See Finding Number 2015-042				

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2016	73	2016-053	Improve Data Backup and Restoration Procedures	N/A	-	DMV	Resolved - corrective action is completed				
2016	79	2016-058	Improve Application Security Controls	N/A	-	DMV	Corrective action is ongoing	This information is FOIA Exempt under Section 2.2-3705.2 of the Code of Virginia.	This information is FOIA Exempt under Section 2.2-3705.2 of the Code of Virginia.	This information is FOIA Exempt under Section 2.2-3705.2 of the Code of Virginia.	This information is FOIA Exempt under Section 2.2-3705.2 of the Code of Virginia.
2015	17	2015-008	Improve System Authentication Controls	N/A	-	DMV	See Finding Number 2016-058				
2015	66	2015-061	Create Processes for Review and Assessment of Third Party Vendors' Controls	N/A	-	DMV	Resolved - corrective action is completed				
2015	69	2015-064	Continue to Improve Physical and Environmental Security Controls	N/A	-	DMV	Resolved - corrective action is completed				
2014	18	2014-006	Improve Physical and Environmental Security Controls	N/A	-	DMV	See Finding Number 2015-064				
2014	79	2014-049	Improve Termination Procedures Supporting Timely Removal of Commonwealth Systems' Access	N/A	-	DMV	Resolved - corrective action is completed				
2013	24	2013-012	Improve User Access Controls	N/A	-	DMV	Corrective action is ongoing	This information is FOIA Exempt under Section 2.2-3705.2 of the Code of Virginia.	This information is FOIA Exempt under Section 2.2-3705.2 of the Code of Virginia.	This information is FOIA Exempt under Section 2.2-3705.2 of the Code of Virginia.	This information is FOIA Exempt under Section 2.2-3705.2 of the Code of Virginia.
2012	25	2012-018	Improve User Access Control Across Systems	N/A	-	DMV	See Finding Number 2013-012				
Department of Transportation											
2016	31	2016-016	Improve Oracle Database Security	Highway Planning and Construction Cluster	-	VDOT	Resolved - corrective action is completed				
2016	51	2016-035	Continue to Upgrade Unsupported Technology	N/A	-	VDOT	Resolved - corrective action is completed				
2015	63	2015-058	Upgrade End-of-Life Technology	N/A	-	VDOT	See Finding Number 2016-035				

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2016	68	2016-048	Continue to Develop and Implement Formal IT Hardening Policies and Procedures	Highway Planning and Construction Cluster	-	VDOT	Corrective action is ongoing	VDOT agrees with the APA on the importance of hardening servers supporting critical operations and is currently reviewing the database build standards the Partnership uses as a starting point for Oracle and SQL Server hardening standards. Once the review is completed and VDOT makes agency-specific updates, the new hardening standards will be documented and Information Technology Division will evaluate/ adjust all Oracle and SQL Server databases to align with the hardening standards.	Partial Repeat - Hardening standards/process defined for server HW but was not developed for databases.	Database hardening standards for Oracle and SQL Server have been developed and are being internally reviewed.	Gap analysis to identify where database changes are necessary will be started once the internal review is completed; Coordination of testing with Business customers will occur as part of the implementation; Still tracking to complete by September 30, 2017 target date.
2015	23	2015-018	Develop and Implement IT Hardening Procedures	Highway Planning and Construction Cluster	-	VDOT	See Finding Number 2016-048				
2016	92	2016-070	Retain Documentation Supporting Retirement Contribution Reconciliations	N/A	-	VDOT	Corrective action is ongoing	Historical reconciliation data will be saved weekly and monthly. 2. Existing VNAV Reconciliation procedure will be updated to reflect the requirement to save the reconciliation data.	Reconciliation reports did not display a historical record after changes had been made.	Reconciliation reports were saved on a weekly and monthly basis.	None
2016	96	2016-074	Continue to Strengthen Internal Controls Governing the Economic Interest Disclosure Process	Highway Planning and Construction Cluster	-	VDOT	Resolved - corrective action is completed				
2015	99	2015-094	Improve the Process of Disclosing Economic Interests	Highway Planning and Construction Cluster	-	VDOT	See Finding Number 2016-074				
2015	49	2015-045	Improve the Sensitive System Classification Process	N/A	-	VDOT	Resolved - corrective action is completed				
2015	59	2015-054	Improve Vulnerability Scanning and Remediation Procedures	N/A	-	VDOT	Resolved - corrective action is completed				
State Corporation Commission											
2014	56	2014-033	Improve Information Security Program	N/A	-	SCC	Corrective action is ongoing	A review was performed of the Security Standard, SEC-501-09 to identify the control areas where policies need to be implemented by the SCC. The policies for the control areas mentioned in the finding will be developed and adopted by June 30, 2017.	Corrective Action has not been completed.	A review was performed of the Security Standard, SEC-501-09 to identify the control areas where policies need to be implemented by the SCC. The policies for the control areas mentioned in the finding will be developed and adopted by June 30, 2017. Update September 29, 2017: The Policy adoption process is still being addressed.	Corrective Action Date has been revised to December 31, 2017.

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Virginia Lottery											
2016	25	2016-010	Improve Application and Database Controls over the Dynamics AX Financial System	N/A	-	VAL	Corrective action is ongoing	An improved application monitoring and logging system will be implemented, and a review of user accounts and privileges will be complete, by June 30, 2017.	Because corrective actions were not fully implemented for the entire fiscal year (corrective action was not targeted to be complete until June 30, 2017), the auditors could not rely upon the controls, nor fully assess them, for the 2017 fiscal year.	The Lottery implemented access monitoring, and is working to implement recording safeguards. User accounts and privileges were in the process of being reviewed during FY2017. Reviews of access, identification of potential segregation of duties conflicts, and identification of mitigation strategies was complete by June 30, 2017.	Recording of access, a stronger control than the logging of access, is being implemented with a target date of June 30, 2018. User Accounts and Privileges for the financial ERP system were under review during FY17, and a complete review of user accounts and privileges is scheduled for FY18. Increased reviews of user access and activities was implemented in early FY2018, to ensure that workflow controls that support segregation of duty controls were functioning as intended.
2016	34	2016-019	Continue to Improve End User Controls	N/A	-	VAL	Resolved - corrective action is completed				
2015	37	2015-033	Improve End User Computer Controls	N/A	-	VAL	See Finding Number 2016-019				
2014	57	2014-034	Improve End User Computer Controls	N/A	-	VAL	See Finding Number 2015-033				
2016	55	2016-038	Improve System Patch Management	N/A	-	VAL	Resolved - corrective action is completed				
2016	78	2016-057	Improve IT Risk Management Controls	N/A	-	VAL	Resolved - corrective action is completed				
2016	102	2016-079	Improve Capital Asset Management	N/A	-	VAL	Resolved - corrective action is completed				
2015	97	2015-092	Improve Capital Asset Management	N/A	-	VAL	See Finding Number 2016-079				
Virginia Retirement System											
2016	20	2016-006	Improve Reporting of Cash and Investments to the Department of Accounts	N/A	-	VRS	Resolved - corrective action is completed				
2015	82	2015-077	Improve Process for Reporting Investments to the Comptroller	N/A	-	VRS	See Finding Number 2016-006				
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS											
U. S. Department of Agriculture											
2016	105	2016-081	Retain Evidence of and Support for Information Reported to the Federal Government	Child Nutrition Cluster	-	DOE/DAPE	Resolved - corrective action is completed				
U. S. Department of Education											
2016	42	2016-027	Improve Access and Other Controls Related to Federal Reimbursements[1]	Special Education Cluster	-	DOE/DAPE	Resolved - corrective action is completed				

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2016	106	2016-082	Continue to Improve IT Governance	84.126	-	DARS	Corrective action is ongoing	The IT Policy Manual will be updated by September 30, 2016 to reflect SEC501-09 and approved by Management. Afterwards, as SEC501 is updated the IT Policy Manual will be updated accordingly.The security function will facilitate standard installation and configuration guide for its sensitive database that, at a minimum, meets the requirements in the Commonwealth's Information Security Standard. Risk assessments will be completed for all sensitive applications by December 31, 2016. The Security function has moved to the Internal Audit Division, which became the Internal Audit and Security Division effective September 10, 2015. This division reports directly to the DARS Commissioner and the ISO will have a dotted line to the DARS Commissioner. A Security Policies Committee will be set up to review and approve Security Policies. The committee will include members from IT, Security, and Audit (advisory capacity only). The reporting structure under the ISO will remain the same. The WWRC ISO and the Security Analyst will continue to report to the ISO full time. Two employees from the Policy and Planning Division will work for the ISO on a part time basis. One individual will be responsible to assist with the BIAs and the other individual will be responsible to work on the IT Policy Manual.	Aligning proper resources between policy development and operational security staffing	Hiring Staff	None
2016	108	2016-083	Perform Annual Review of AWARE System Access	84.126	-	DARS	Resolved - corrective action is completed				

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2015	103	2015-098	Improve Compliance Over Enrollment Reporting	Student Financial Assistance Programs	-	BRCC	Corrective action is ongoing	The VCCS IT representative who acts as a liaison with National Student Clearinghouse is rewriting the enrollment extract that will correctly capture data for students who have "unofficially" withdrawn. Blue Ridge is communicating with National Student Clearinghouse to discuss the cross-term comparison issue. In the interim, the Financial Aid Office, Admission and Records, and Information Technology departments will collaborate to perform a manual cross-check of actual enrollment data to reported National Student Clearinghouse data no less frequently than every 60 days.	It was discovered that the VCCS-provided data extract does not correctly capture the last date of attendance for students who are unofficially withdrawn. Additionally, the Blue Ridge Admissions and Records and Information Technology Offices were given inaccurate instructions for reporting graduated students to the National Student Clearinghouse. A representative told BRCC not to continue submitting the "Degree Verify" file to update graduates in NSLDS.	The VCCS System Office is in the process of modifying the logic for the NSC extract and the extract should be ready prior to the Fall 2017 submissions. BRCC will continue the manual process until the modified extract is available. The target date for completion is December 31, 2017.	The Blue Ridge Financial Aid Office provided a list of unofficially withdrawn students at the end of the fall 2015, spring 2016, and summer 2016 terms to our Admissions and Records Office. Admissions and Records manually keyed enrollment data for these students into the NSC database to ensure that they were correctly reported to NSLDS. BRCC will continue manually updating the last date of attendance for unofficially withdrawn students in the NSC database until such time as a revised VCCS extract has been written and tested. BRCC resubmitted all graduation data for 2015-2016. During the file review, any graduates not captured in the corrections submitted by Admissions and Records were manually corrected on NSLDS.
						CVCC	Corrective action is ongoing	The VCCS is working to enhance the unofficial withdrawal reporting process to NSLDS through the National Student Clearinghouse. Until a solution can be identified, the College will be completing reporting of unofficial withdrawals directly through the website interface.	NSLDS Enrollment Reporting Update- Withdraws (Unofficial F's): Currently, and since the summer of 2015, the VCCS has guided its colleges to use the FA "workaround" to report unofficial TIV withdrawals resulting from students with "F" Grades that were reported at the conclusion of the term (unearned F's), with a last date of attendance that precedes the conclusion of the semester. Currently, this "workaround" method requires the Financial Aid Office to work outside the regularly scheduled Enrollment Reporting file generation process and SIS, by updating the National Student Loan Data System (NSLDS) with the Last Date of Attendance (LDA) directly, with continuous monitoring	While CVCC was in the process of being evaluated for progress in this area in the fall of 2016, it became apparent that, even if CVCC followed the prescribed "workaround" , that any student who was not currently receiving TIV aid is subject to being reported in errant, as the VCCS-Delivered process for reporting enrollment will need to be modified to accurately account for unofficial withdraws, or "unearned F's" for Non-TIV recipients. Follow-up June 30, 2017: Central Virginia Community College is fully compliant as the College has made significant strides toward implementing a process that identifies financial aid recipients that are "Unofficial Withdraws", and report these students directly to NSLDS. The VCCS System Office is in the process of modifying logic for the	With the arrival of the newly-established Coordinator of Financial Aid in summer of 2016, the College has made strides to keep pace with this "workaround" and has strengthened its efforts to regain compliance in this area. While CVCC was able to demonstrate knowledge of how this process works, more time is needed to coordinate with the VCCS to ensure full compliance. Status as of June 30, 2017: The College will have reduced manual enrollment reporting for students with the completion of the VCCS process for generating more accurate enrollment reporting data. Additionally, CVCC will once again have a Department Manager and College Registrar to help ensure compliance in this key area.

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									to ensure data that needs to be reported to be done so correctly. Status as of June 30, 2017: The recurrence was due to the ongoing evaluation and modification of the VCCS Student Information System processes. Additionally, the College Registrar position had been vacant and was filled during this time period.	NSC extract which will further enhance the processes currently in place. Status as of June 30, 2017: CVCC is making progress in implementing corrective action in two key areas. (1) Refining internal processes, and improving staff training and resources needed to regain full compliance (2) In January 2018, the college will refill a previously vacated and unfilled College Registrar position to strengthen compliance.	
						GCC	Corrective action is ongoing	Procedures were improved to ensure the timely and accurate reporting of enrollment changes. NSLDS will be updated for unofficial withdrawals when an R2T4 is processed. VCCS will be adding logic to the custom National Student Clearinghouse process to capture and report to NSLDS correctly. Verification of enrollment status, enrollment changes, and graduation data will be performed to ensure that students are reported properly.	Germanna Community College (GCC) in coordination with the VCCS will need to make sure that all processes are updated to ensure correct reporting to NSLDS. he finding is a consistent finding for other colleges in that the batch process for the monthly report to the National Student Clearinghouse is flawed. A work-around process has been implemented, however for certain groups it was determined that the batch process negates (overrides) the corrected values. There is also a flaw for not capturing correct populations of students in a timely manner or at all. Once the logic is fixed, these issues will be resolved. Until this occurs, GCC has determined how to better	Office and IT staff until such time as the VCCS fully completes the reporting logic for the NSC process. Responsible: Registrar Effective Date: Effective with Fall 2017 Graduation As a quality control review, the college will create a team to include a person from Financial Aid, Admissions and Records, and Information Technology to review the batch report versus the data in SIS to ensure accuracy of the populations reported, manually uploading records to NSC not captured in the current logic of the report. Responsible: Registrar and Director of Financial Aid Effective Date: March 31, 2018	Procedures regarding the accurate reporting of enrollment changes were improved and will be complete once the VCCS adds logic to the custom National Student Clearinghouse process to capture and report to NSLDS correctly. Status as of June 30, 2017: Once the logic is fixed, these issues will be resolved. Until this occurs, GCC has determined how to better coordinate the process to identify and resolve these issues. For unofficial withdraws generated from the R2T4 report, the financial aid processor will complete the workaround process for reporting in NSLDS and provide the list of names to the designated GCC Admissions staff for NSC reporting to update the records in that database. The following month the financial aid processor will review NSDLS to ensure accuracy of the manual and batch reporting. Responsible: Director of Financial Aid Effective January, 2018 with financial aid review of January in February, 2018

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									coordinate the process to identify and resolve these issues.		The Registrar will implement a process to review graduates and summer "Less Than Half Time" to ensure timely reporting amongst the Admissions Office and IT staff until such time as the VCCS fully completes the reporting logic for the NSC process. Responsible: Registrar Effective Date: Effective with Fall 2017 Graduation As a quality control review, the college will create a team to include a person from Financial Aid, Admissions and Records, and Information Technology to review the batch report versus the data in SIS to ensure accuracy of the populations reported, manually uploading records to NSC not captured in the current logic of the report. Responsible: Registrar and Director of Financial Aid Effective Date: March 31, 2018
						JMU	Corrective action is ongoing	Begin sending degree files to the NSLDS every 30 days, instead of three times per year.	The original compliance finding from 2015 related to untimely reporting of graduation information to NSLDS of individuals with June completion dates having their degrees conferred in August. This issue has since been resolved. This finding continues its on-going status due to new issues related to the accurate reporting of a student's graduation status, when a student graduates from an undergraduate program and continues enrollment in a graduate program.	Upon identification of the enrollment reporting issue, JMU has taken action to identify the systemic cause of the reporting issue and has identified ways to improve reporting. Internal IT resources have been requested and allocated to the project with initial project analysis/estimates due in early February 2017.	Previously reported corrective action involved sending degree verification files at greater frequency throughout the year. Current corrective action focuses on modification of enrollment files sent to our third-party provider to accurately reflect the graduated status students.

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						JTCC	Corrective action is ongoing	John Tyler personnel will request a file to analyze after each reporting date with National Student Clearinghouse to make sure the data being reported is updated correctly. An additional reporting date has been added which will provide a report to National Student Clearinghouse every month within the semester. A data extract will be pulled from SIS and compared to information provided in NSLDS. Administration will continue to require faculty to report stopped attending forms in a timely manner. Administration will attempt to restrict the change of F and U grades that should be W's at the end of the term. The Registrar will manually update any student who graduates in a term that has not attended for 120 days since National Student Clearinghouse has indicated that they will not report this student to NSLDS with a graduate row. JTCC will collaborate with the VCCS IT to review the program that pulls data needed for the National Student Clearinghouse.	One reason for the recurrence was due to receiving late attendance records. Additionally, John Tyler Community College (JTCC) in coordination with VCCS will need to ensure that all processes are updated to capture correct reporting to NSLDS.	There is more communication to faculty regarding the importance of timely submission of student withdrawal forms. JTCC is working to identify and report late enrollment changes and manually enter the changes into NSLDS. Follow-up June 30, 2017: The VCCS System Office is in the process of modifying the logic for the NSC extract and the extract should be ready prior to the Fall 2017 submissions. The target date for completion remains December 31, 2017.	There has been an increased effort to make faculty understand the importance of timely reporting of student withdrawals. Academic Deans and College Administrators are now involved in the process. Additionally, improvements in the accurate and timely reporting of enrollment changes will be complete once VCCS revises the NSC process to capture and report to NSLDS correctly.
						MECC	Corrective action is ongoing	The enrollment and graduate reporting process has been transitioned from the Computing and Information Technology Office to the Enrollment Services/Admissions and Financial Aid area. Enrollment Services has already started developing step-by-step instructions for submitting enrollment status, enrollment changes and graduation data and has designated employees responsible for submission and verification in both the National Student Clearinghouse and NSLDS.	Due to extenuating circumstances, administrative withdrawals were not submitted for two students until the end of the Spring 2016 semester. These updates were submitted after the final Spring enrollment was sent to NSC. The third student's enrollment reporting was impacted by the VCCS file creation. Due to errors for other students that could not be corrected on the NSC website, the enrollment file had to be recreated within SIS. When this occurred, the enrollment status dates for the student reverted to a previous submission. The student's enrollment status was correct for each submission.	The VCCS System Office is in the process of modifying the logic for the NSC extract and the extract should be ready prior to the Fall 2017 submissions. The target date for completion remains December 31, 2017.	The College has implemented all processes noted in our previously reported corrective action plan.

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						NSU	Corrective action is ongoing	The following changes have been implemented to the procedures the University has in place for processing Enrollment Verification reporting to the National Student Clearinghouse: (1). When the Enrollment Verification Coordinator receives and processes a withdrawal form, it will be logged into the National Student Clearinghouse website and an update will be made to the enrollment status to reflect the withdrawn status and date of withdrawal. (2). The National Student Clearinghouse file is transmitted every thirty (30) days. The Office Manager will run a report of students that withdrew from the University to validate that their statuses have populated correctly within the National Student Clearinghouse file before sending. (3). The Registrar will complete monthly checks in the National Student Clearinghouse website to make sure that the withdrawn statuses have populated correctly on the students who have withdrawn from the University. The Registrar will also meet with the Default Manager, who handles the NSLDS, to make sure the withdrawn students are correctly reflected in the National Student Loan Data System (NSLDS).	Historically, the University does not submit files and are not required to submit files to the National Clearing House for the summer semester. Consequently, the date that the student's status change would be included in the first enrollment file for the fall semester.	The following changes have been implemented to the procedures the University has in place for processing Enrollment Verification reporting to the National Student Clearinghouse: The National Student Clearinghouse file is transmitted every thirty (30) days. The Office Manager will run a report of students that withdrew from the University to validate that their statuses have populated correctly within the National Student Clearinghouse file before sending. The Registrar will complete monthly checks in the National Student Clearinghouse website to make sure that the withdrawn statuses have populated correctly on the students who have withdrawn from the University. The Registrar will also meet with the Default Manager, who handles the NSLDS, to make sure the withdrawn students are correctly reflected in the National Student Loan Data System (NSLDS).	The updated corrective action include sending the file to NSLDS every thirty days which will include the summer semester.

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						PDCCC	Corrective action is ongoing	The required IT setups for the NSLDS upload will be reviewed, maintained and updated on a semester basis. The Admissions Department/Registrar will notify the Financial Aid Office when the upload has been completed. Both the College calendars for the Admissions Department/Registrar and the Financial Aid Office will be updated to ensure follow-up.	Paul D. Camp Community College's (PDCCC) review of processes indicated that the graduation file was not being sent in a timely manner. Additionally, some withdrawals were reported late. Continued coordination with the VCCS regarding the development of an updated extract to correct the issue of unofficially withdrawn students being reported is necessary. Status as of June 30, 2017: Several factors contributed to the recurrence: (1) The initial NSLC files (new) were sent too late to capture early withdrawals. (2) The NSLC rejected the (new) PDCCC files that were accurate. (3) Conferrals are done three times per year. However, there is a short time for the Registrar between the grade due date and beginning of summer term, therefore, summer conferrals were not processed in a timely manner. (4) Some faculty continue to report grades late causing the graduation file to be sent late. (5) The Registrar is the only person who can send/receive files. (6) The VCCS changed access to the drive that was utilized by the Registrar for sending and receiving files and it took time to have access restored.	The Registrar has worked with NSLC to fix files that were initially rejected, and with the VCCS to get access restored to the file send/receive drive after the VCCS removed it. PDCCC has revised its graduation file process and identified additional quality controls to: [1] ensure that applications for graduation and grades are reviewed and submitted timely each semester, [2] submit files earlier, [3] move conferral of dual enrollment completers to summer rather than spring so that later submission of final grades for these students does not hold up file submission, [4] add VP follow-up with faculty who have not submitted grades or application reviews by deadlines, and [5] add Financial Aid Coordinator verification with Registrar that the file has been sent. PDCCC has also identified the need for cross-training another employee to run the graduation file process, giving the Registrar more time to post grades, and publishing conferral dates for Fall and Summer in the College Catalog.	Corrective actions noted in the previously reported plan have been implemented. PDCCC will implement changes to business processes, ensuring grades are reported earlier and any late reported grades will be manually input on an ad hoc basis. Initial file upload will be within established deadlines of graduation and ad hoc uploads of any that were incomplete at the 30 day mark within 60 days of graduation. Additional file uploads will be executed every 30 days throughout the term to report withdrawals sooner. Manual reporting the Return of Aid students will continue on an ad hoc basis. Status as of June 30, 2017: PDCCC has revised its graduation file process and identified additional quality controls to: [1] ensure that applications for graduation and grades are reviewed and submitted timely each semester, [2] submit files earlier, [3] move conferral of dual enrollment completers to summer rather than spring so that later submission of final grades for these students does not hold up file submission, [4] add VP follow-up with faculty who have not submitted grades or application reviews by deadlines, and [5] add Financial Aid Coordinator verification with Registrar that the file has been sent. PDCCC has also identified the need for cross-training another employee to run the graduation file process, giving the Registrar more time to post grades, and publishing conferral dates for Fall and Summer in the College Catalog.

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						SWVCC	Corrective action is ongoing	The existing policies and procedures at SWVCC have been enhanced and the degree submission schedule has been revised to ensure compliance with federal requirements. The Information Technology Specialist will collaborate with the Registrar to ensure that graduation data is reported timely.	The functionality of the current process and reporting timeline does not allow a workaround for this issue. Southwest Virginia Community College (SWCC) plans to extend the run date for the subsequent term enrollment data by seven days to allow the graduate file for the previous term time to process so that no student graduate status is overwritten. Status as of June 30, 2017: SWCC is working on a query to identify students that might be flagged due to the way the Clearinghouse is reporting data to NSLDS. SWCC is also working to gain access to NSLDS to verify records.	Southwest Virginia has changed the run date for the NSLC data. The enrollment file is uploaded seven days after the graduate file. Therefore, the G record is captured on the student record before the enrollment file for the next term is processed. The College is submitting enrollment records on the 15th of each month unless the graduation submission is due. Graduation records are being sent to NSLC before the 30 day window after confer date. Southwest Virginia is fully compliant, as the College has made significant changes in the way enrollment and graduation data is reported to NSC. Additionally, the VCCS System Office is in the process of modifying logic for the NSC extract, which will further enhance the processes currently in place. Status as of June 30, 2017: SWCC has continued the practice noted above. However, the College will be fully compliant once access is granted to NSLDS so that the records can be manually verified for more accurate reporting. currently in place. Status as of June 30, 2017: SWCC has continued the practice noted above. However, the College will be fully compliant once access is granted to NSLDS so that the records can be manually verified for more accurate reporting.	The previous action plan was focused on coordinating timing between the IT Specialist and the Admissions Manager to ensure timely reporting for the graduate file. While that has been successful, this corrective action plan will build on that timeliness and set a new target date delayed by 7 days for running the enrollment file for the subsequent semester in hopes to avoid students who are listed on both files not having their graduate status recorded. Status as of June 30, 2017: SWCC will continue to utilize the seven day delay in submitting records. SWCC will also follow up with a query that will identify students affected and will manually correct records as needed.
						VHCC	Corrective action is ongoing	Procedures have been enhanced to ensure enrollment changes are reported to NSLDS within the required timeframe. VCCS queries, rather than manual procedures, will be used to identify potential graduates for each term and to confer graduates. Graduate submissions will be completed within 30 days after the official degree conferral date on the academic calendar. Subsequent degree awards will be reported after degree confer date weekly until all graduates have been reported for the graduation term.	The findings from last year's audit resulted in actions to correct the specific issues of late submissions. However, in the follow up to the audit, it was discovered that Virginia Highlands Community College (VHCC) is one of several institutions experiencing a disconnect between the information submitted by the institution and the G line of some students on the NSDLS.	The VCCS System Office is in the process of modifying the logic for the NSC extract and the extract should be ready prior to the Fall 2017 submissions. The target date for completion remains December 31, 2017.	The previously reported corrective actions were implemented and the issues were corrected. However, this is a new issue and will result in new steps to resolve.

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							FINANCIAL STATEMENT FINDINGS				
						VMI	Resolved - corrective action is completed				
2014	147	2014-089	Improve Compliance Over Enrollment Reporting	Student Financial Assistance Programs	-	BRCC	See Finding Number 2015-098				
						SWVCC	See Finding Number 2015-098				
						JMU	See Finding Number 2015-098				
2012	57	2012-046	Improve Reporting to National Student Loan Data System	Student Financial Assistance Programs	-	CVCC	See Finding Number 2015-098				
2015	105	2015-099	Perform and Document Monthly Reconciliations of Direct Loans	Student Financial Assistance Programs	-	CVCC	Corrective action is ongoing	The College will be hiring a Coordinator of Financial Aid that will be responsible for performing reconciliations. Under his or her guidance, proper training will be conducted for this business function. The Coordinator of Financial Aid will be communicating on a monthly basis to the Dean of Enrollment Management.	With the hiring of the newly-created Coordinator of Financial Aid position in late FY16, CVCC is now compliant in this area. Status as of June 30, 2017: Monthly reconciliation reports are run and documentation is maintained to support that Title IV aid originated and disbursed through COD is reconciled to SIS. Improvement is needed to account for students who have been originated and disbursed through both COD and SIS and have not yet had dollars drawn down and paid to their student accounts.	CVCC has identified risk associated with not having duty assigned to specific personnel, and has hired an individual (Coordinator of Financial Aid) to ensure compliance in this critical service area. Status as of June 30, 2017: During the fall 2017 follow-up, the needed improvement outlined by the Auditor of Public Accounts was addressed by the Financial Aid Coordinator and Business Manager and procedures for accounting for students were developed and implemented.	The newly hired Coordinator of Financial Aid has developed processes for completing the monthly reconciliation and has been working with the Business Manager to ensure compliance. Status as of June 30, 2017: During the fall 2017 follow-up, the CVCC was able to demonstrate that Title IV was reconciled to SIS on a monthly basis. Improvement is needed to account for students who have been originated and disbursed through both COD and SIS and have not yet had dollars drawn down and paid to their student accounts through G5. The Financial Aid Coordinator and Business Manager have developed a process for accounting for all Title IV aid recipients and is in development.
						GCC	Resolved - corrective action is completed				
2015	107	2015-100	Properly Process Return of Title IV Calculations	Student Financial Assistance Programs	$1,223	GCC	Resolved - corrective action is completed				
						RU	Resolved - corrective action is completed				
						VMI	Resolved - corrective action is completed				
2015	109	2015-101	Promptly Return Unclaimed Aid to Department of Education	Student Financial Assistance Programs	$27,230	JMU	Resolved - corrective action is completed				
						NSU	Resolved - corrective action is completed				

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2014	161	2014-097	Return Unclaimed Aid to Department of Education within Required Timeframe	Student Financial Assistance Programs		JMU	See Finding Number 2015-101				
2015	111	2015-103	Reconcile Federal Funds Accounts	Student Financial Assistance Programs	-	CVCC JTCC	Resolved - corrective action is completed Resolved - corrective action is completed				
2015	112	2015-104	Ensure Verification is Complete Prior to Disbursing Federal Financial Aid	Student Financial Assistance Programs	-	VMI	Resolved - corrective action is completed				
2015	113	2015-105	Improve Notification of Awards to Students	Student Financial Assistance Programs	-	GCC	Resolved - corrective action is completed				
U. S. Department of Health and Human Services											
2016	32	2016-017	Improve Database Security[1]	Medicaid Cluster	-	DSS	Corrective action is ongoing	VDSS is working with Northup Grumman to assess the impact of the recommended parameters on the Agency's DBMS environment. If the impact meets acceptable business standards, VDSS will implement the security settings and amend the baseline configuration. Necessary resources will be dedicated by the agency to developing and maintaining documented policies, procedures, and baseline security configurations for the agency DBMS. Further, VDSS will dedicate resources to implementing identified security controls for the agency DBMS administrators across all systems.	Ongoing corrective action.	Regarding the SECURE_CONTROL parameter, DSS and VITA Oracle Engineers indicated this recommendation is outdated and is no longer applicable to 12c Databases, which we are now utilizing. Further, the implementation of the setting in a 12c database environment creates production issues and therefore cannot be implemented as requested. Since the May update, DSS implemented Oracle Audit Vault (OAV) and DSS Information Security staff have been monitoring privileged account activity in OAV. DIS Oracle team continues to implement the controls in the Oracle Security Schema created in April.	Confirmation that SECURE_CONTROL settings is N/A to current Oracle instance. Implementation and use of Oracle Audit Vault. Corrective action is proceeding as planned and will be completed by December 31, 2017.
2016	36	2016-022	Create Formal Documentation that Facilitates Controlling Privileges in the Medicaid Management Information System[1]	Medicaid Cluster	-	DMAS	Resolved - corrective action is completed				
2015	27	2015-023	Create Formal Documentation that Facilitates Controlling Privileges in the Medicaid Management Information System[1]	Medicaid Cluster	-	DMAS	See Finding Number 2016-022				
2014	65	2014-040	Create Formal Documentation that Facilitates Controlling Privileges in the Medicaid Management Information System[1]	Medicaid Cluster	-	DMAS	See Finding Number 2015-023				

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FINANCIAL STATEMENT FINDINGS											
2016	38	2016-023	Review VaCMS Access for Medical Assistance Services Employee[1]	Medicaid Cluster	-	DMAS	Resolved - corrective action is completed				
2016	59	2016-041	Correct Operating Environment and Security Issues Identified by their Security Compliance Audit[1]	Medicaid Cluster	-	DMAS	Corrective action is ongoing	The original DMAS security compliance audit referenced in the APA report contained 15 findings, 12 findings have been resolved, and DMAS is in process of completing corrective action for the three remaining findings that have not yet been fully addressed.	Risk Assessments have not been completed for all systems. DMAS did not purchase an automated tool to use for access review.	Risk Assessment completed. Policy and Procedures review actions are in place. DMAS updated the DMAS Access Control Policy. DMAS is working on access reviews for the four internal systems and for the DMAS network (Active Directory). Procedures are being developed for COV and applications annual reviews that are required by policy.	There are no significant differences from the original corrective action reported. DMAS has not purchased an automated tool to assist with user access reviews. OCS is developing a manual process to review network access.
2015	72	2015-068	Correct Operating Environment and Security Issues Identified by their Security Compliance Audit[1]	Medicaid Cluster	-	DMAS	See Finding Number 2016-041				
2014	44	2014-027	Correct Operating Environment and Security Issues Identified by their Security Compliance Audit[1]	Medicaid Cluster	-	DMAS	See Finding Number 2015-068				
2012	19	2012-014	Address Findings in Internal Audit Report	Medicaid Cluster	-	DMAS	See Finding Number 2014-027				
2016	62	2016-043	Review and Document Service Organization Control Reports of Third-Party Service Providers[1]	Medicaid Cluster	-	DMAS	Corrective action is ongoing	DMAS will develop policies and procedures to ensure that the Service Organization Control (SOC) reports received for service providers who provide significant fiscal processes for the agency are reviewed, assessed and documented to be completed by December 31, 2017. Procurement will define procedures to perform periodic follow-up reviews of SOC Report issues/findings until they are remediated to be completed by December 31, 2017. Procurement will coordinate training for the Contractor Administrators and develop guidelines and worksheets for Administrators to use to document reviews of the SOC Reports. to be completed by March 31, 2018.	Still working on the Corrective Action Work Plan	The Procurement Division has been including the audit requirements for service providers in the new RFPs that have been issued since Fall 2016. Contract Administrators will be responsible for reviewing and monitorings the SOC reports.	No changes in the previously reported corrective action plans.

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2016	63	2016-044	Improve Oversight of Third-Party Service Providers[1]	Medicaid Cluster	-	DSS	Corrective action is ongoing	DSS will amend the existing CA-DSS Information Security Assessment and Authorization policy requirements to include a formal framework for gaining appropriate assurance over outsourced operations procured by the Agency. DSS will develop and document a process to obtain, evaluate, and track third party service documentation reviews that provide reasonable assurance over the service's internal security controls. DSS will develop contract language that requires third party service providers to adhere to applicable security standard requirements.	Ongoing corrective action.	On August 5, 2017, DSS Information Security revised the Information System and Services Acquisition Policy, revising paragraph H (External Information System Services & Third Party Services to include the VITA ECOS and compliance assurances documents that include: i. SEC 525 Gap Analysis (checklist provided by ECOS), and ii. Evidence of SOC II, Type II audit, or iii. Evidence of IT audit performed to SEC 520 standards against SEC525 compliance. Monitor ECOS processes and document ECOS efforts between now and December 31, 2017.	ECOS is coming into play for Third-Party contract renewals or option year actions. DSS is coordinating ECOS artifacts with VITA and DSS ISRM. Corrective action is proceeding as planned and will be completed by December 31, 2017.
2016	64	2016-045	Ensure Oversight of Third-Party Service Providers[1]	93.917	-	VDH	Corrective action is ongoing	The Office of Purchasing and General Services (OPGS) has communicated with the work units to determine if any additional third party vendors are utilized and if SOC reports are already available for those vendors. OPGS will also incorporate this requirement to the agency's contract administration policy and communicate the requirement to agency work units. The responsibility to meet the SOC reporting requirements will be part of contract administration at the work unit level.	Policy under review	OPGS has ensured that all new and renewed contracts, that meet the qualifications, include SOC requirement language. The Contract Administration policy has been revised to include information about SOC requirements, but it has not been communicated yet as it is still under review in OCOM.	No differences
2016	76	2016-055	Improve Policies, Procedures, and Plans for Backup and Restoration[1]	Medicaid Cluster	-	DSS	Corrective action is ongoing	DSS will update the continuity planning documents to include Business Impact Analysis identified Recovery Point Objectives. The agency will evaluate the RTOs and RPOs to ensure the times coincide with the backup and restoration services offered by the VITA/NG partnership. Further, DSS will complete an approved disaster recovery plan that includes system specific documentation to restore applications and data.	Ongoing corrective action.	DSS Information Security policies in place that address BIA/CP linkage to IT Disaster Recovery. Document ITDR processes and include in the CP policy and process document.	DSS ISRM utilized ISO funding to develop BIA/CP/DR procedures. DSS ISRM is integrating those procedures into existing policy documents. Corrective action is proceeding as planned and will be completed by December 30, 2017.

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2016	85	2016-064	Perform Information Technology Review as Required[1]	Medicaid Cluster	-	DMAS	Corrective action is ongoing	DMAS is in the process of procuring a security audit of the MMIS. The delay in the biennial audit was due to the U. S. Department of Health and Human Services - Office of Inspector General (OIG) conducting a comprehensive security audit of MMIS that started in September 2015. The auditors used 45 CFR §95.621 – Automated Data Processing System Security Requirements and Review Process as criteria for the audit. In the OIG fieldwork exit conference presentation on April 28, 2016.	Security Audit is in the final stages of review.	Assura completed test work in September 2017. Assura provided audit points, draft report and workpapers on September 25th. Once the report is approved, Assura and IA will submit the report to IM and OCS for their review and hold an exit conference to discuss the audit findings.	No changes in the previously reported corrective action plans.
2016	103	2016-080	Continue Improving Accounts Receivable Collection Process[1]	Medicaid Cluster	-	DMAS	Corrective action is ongoing	DMAS will continue to pursue improvements in the Accounts Receivable (AR) collections process by developing and implementing automated processing functions. This transition to automated processing functions has been delayed by a shift in priorities to the replacement of the financial system and the MMIS.	Still working on the Corrective Action Work Plan.	The provider receivable process was automated and will greatly increase the timely processing of related transactions. The invoice load process is up and running. As a result, the A/R Unit is able to setup the receivables timely and is able to move them through the recovery process in accordance with agency and State policies and procedures and regulations.	No changes in the previously reported corrective action plans.
2016	110	2016-084	Record Accurate Time and Effort Reporting	93.917	-	VDH	Resolved - corrective action is completed				
2015	93	2015-089	Record Accurate Time and Effort Reporting	93.917	-	VDH	See Finding Number 2016-084				
2016	111	2016-085	Complete System Access Reviews	93.917	-	VDH	Resolved - corrective action is completed				
2016	112	2016-086	Improve Contract Procurement and Management Processes	93.917	-	VDH	Resolved - corrective action is completed				
2016	114	2016-087	Improve Controls over Period of Performance	93.917	-	VDH	Resolved - corrective action is completed				

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2016	115	2016-088	Strengthen Subrecipient Monitoring Process	93.917	-	VDH	Corrective action is ongoing	The Office of Epidemiology is working to strengthen subrecipient monitoring including: An electronic subrecipient folder for each Ryan White funded entity was set up in a central location that will include all fiscal, procurement, and program monitoring documents. A status on all monitoring activities during the weekly ADAP leadership meeting will be provided by responsible parties during at least two meetings each month.	Staffing is an issue.	A team of business and program staff was convened in November 2016 to discuss this need and to elicit input from the various programs. The outcome from the meeting was a framework for the electronic folders. Progress was delayed when (1) the Special Projects Director was reassigned to OEPI-Administration to cover the vacant OEPI Administrative Deputy position and (2) discussions were initiated to formally transition complex OEPI procurement work to OPGS. The issues are approaching resolution and OEPI expects to meet the September 30, 2017 target date.	Will not use new project codes.
2016	116	2016-089	Increase Program Auditors or Determine Another Approach to Meet Monitoring Requirements	93.667	-	CSA	Resolved - corrective action is completed				
2015	67	2015-062	Obtain Assurance of Internal Control Effectiveness from Service Provider Agency[1]	Medicaid Cluster	-	DSS	Resolved - corrective action is completed				
2015	117	2015-108	Continue Addressing Weaknesses from the 2014 IRS Safeguard Review	93.563	-	DSS	Resolved - corrective action is completed				
2013	99	2013-029	Automate an Eligibility Control[1]	Medicaid Cluster	-	DSS	Resolved - corrective action is completed				
U. S. Department Homeland Security											
2016	117	2016-090	Issue Management Decisions on Sub-Grantee Single Audit Findings	97.036	-	DEM	Resolved - corrective action is completed				
2016	118	2016-091	Strengthen Internal Controls over Time and Effort Reporting for Federal Grants	97.036	-	DEM	Corrective action is ongoing	Restructure of Payroll allocations to align with the agency re-organization. Agency training on TAL use for disaster coding. Revise Standard Operating Procedures to align with requirements of 2CFR 200.430 (I) (ii).	Restructure of payroll will not be completed until July 31, 2017.	Align payroll for people who work on grant programs under the reorganization.	No difference.
U. S. Department of Labor											
2016	29	2016-014	Continue Improving Database Security[1]	17.225	-	VEC	Corrective action is ongoing	This has been one of the priorities for the VEC this year, but unfortunately we were not able to improve the database security before the APA completed their review this year.	Obtaining the physical servers took much longer than expected. Migrating to physical servers reduces licensing costs which is why this effort has been the focus as opposed to the last two issues identified.	Six of the ten issues identified have been resolved. Two of the ten issues cannot be addressed as those changes are not supported by the application.	There was a misunderstanding of the status of the remaining two items. The two items remain as we work to migrate to physical servers before addressing the last two items.

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2015	13	2015-004	Improve Database Security[1]	17.225	-	VEC	See Finding Number 2016-014				
2016	39	2016-024	Document Separation of Duties of Individuals for Mission Critical Systems[1]	17.225	-	VEC	Corrective action is ongoing	Separation of duties will be identified within each security plan of a system.	Analysis of the lack of this information for all systems has increased the scope of this project.	Decided that separation of duties will be identified within the security plan for each system and created a plan to complete these security plans within three years.	Change of scope.
2015	39	2015-036	Document Separation of Duties of Individuals for Mission Critical Systems[1]	17.225	-	VEC	See Finding Number 2016-024				
2014	14	2014-003	Maintain Oversight Over the Information Security Program[1]	17.225	-	VEC	See Finding Number 2015-063				
2016	40	2016-025	Remove System Access Timely[1]	17.225	-	VEC	Corrective action is ongoing	VEC understands that system access control is a critical function that needs to be improved upon within the overall environment. VEC will take the necessary steps to ensure the improvement of this process.	On-going	The VEC has added the appropriate distributed system security staff to notification emails communicating when a staff member leaves the VEC or is suspended. Estimated completion date is December 31, 2017.	No significant differences.
2016	54	2016-037	Upgrade Unsupported Technology[1]	17.225	-	VEC	Corrective action is ongoing	All systems, except for the IVR, that are currently using unsupported technology will be upgraded or decommissioned by March 31, 2017. The VEC is planning to migrate the IVR system to the state contracted Verizon service within 2017.	Actions are on-going with estimated completion date of December 31, 2017.	VEC has received an extension approval on our exception until April 30, 2017 due to some delays encountered in the projects. For the other exception VEC has a vendor under contract to complete the work an estimated timeline is being developed. Once the timeline is complete, the exception can be reviewed for approval by VITA/CSRM.	Project delays required us to obtain another extension.
2016	60	2016-042	Continue Improving Oversight over Third-Party Service Providers[1]	17.225	-	VEC	Corrective action is ongoing	VEC had made some progress in improving oversight over third-party services providers this year and plans to significantly improve this process within 2017 with the hiring of a Deputy Information Security Officer.	Resource constraints.	All third parties are being asked for SOC 2 Type 2s and are signing Confidentiality Agreements with VEC.	VEC is hiring a Deputy ISO that will assist on this process.
2015	65	2015-060	Maintain Oversight over Third-Party Service Providers[1]	17.225	-	VEC	See Finding Number 2016-042				
2014	14	2014-003	Maintain Oversight Over the Information Security Program[1]	17.225	-	VEC	See Finding Number 2015-060				

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2016	70	2016-050	Improve Change Management Process[1]	17.225	-	VEC	Corrective action is ongoing	The VEC is in the process of documenting a change and configuration management process for the firewalls managed by the VEC. As an interim step we are using our internal ACERT system to document the firewall changes approved either by the System Owner of the affected system, or the Information Technology Director if the change is solely related to infrastructure.	More time needed than originally planned.	The change and configuration management plan has been updated to reflect firewalls and infrastructure, but has not been submitted for agency approval. Revised estimated completion date is September 30, 2017.	No differences other than additional time needed to complete.
2016	77	2016-056	Continue Improving Oversight over IT Risk Assessments[1]	17.225	-	VEC	Corrective action is ongoing	VEC has made significant progress with out Information Security program beginning in 2015 with the hiring of our first full time ISO. The concentration has been focused on developing the new Information Security Manual and the Safeguard Security Report for the IRS. Next year, the majority of the effort and resources will be put into completing Risk Assessments, Information System Security Audits, and Security Plans. VEC has developed a plan to complete Risk Assessments, Information System Security Audits, and Security Plans for all sensitive systems by the end of 2019. This will complete our first full three-year cycle of these processes.	These tasks do take time and resources hence the three year obligation. VEC essentially is starting a new three year cycle in 2017 with no previous assessments.	Three year plans have been developed for each activity.	No difference.
2015	44	2015-040	Continue Improving Oversight over IT Risk Assessments and Security Audits[1]	17.225	-	VEC	See Finding Number 2016-056				
2014	14	2014-003	Maintain Oversight Over the Information Security Program[1]	17.225	-	VEC	See Finding Number 2015-040				
2016	87	2016-065	Continue to Improving Physical and Environmental Security[1]	17.225	-	VEC	Corrective action is ongoing	Access changes previously identified this year have been made to the badge readers granting access to the data center. Visitor access log reviews will be conducted on a periodic basis. A cost benefit analysis will be conducted to determine if the agency is willing to except the risk of losing the data center.	Resource constraints	Access was reviewed and changes have been made.	VEC is planning to complete a cost benefit analysis on the loss of the VEC data center to determine if we can accept the risk or not to remediate this finding.
2015	68	2015-063	Continue to Improve Physical and Environmental Security[1]	17.225	-	VEC	See Finding Number 2016-065				
2014	14	2014-003	Maintain Oversight Over the Information Security Program[1]	17.225	-	VEC	See Finding Number 2015-036				

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2016	101	2016-078	Ensure Tax Wage Discrepancy Report is Complete[1]	17.225	-	VEC	Corrective action is ongoing	VEC will continue to work with the VUIS vendor to correct the VUIS tax-wage discrepancy report. This will result in the Commission's ability to investigate all discrepancies exceeding established thresholds as prescribed by the Commission's tax-wage discrepancies policies and procedures. In the interim, the Commission will seek out and obtain additional reports, to identify and investigate existing discrepancies.	On-going	VEC has a contingency plan in place that will query the "0" payroll reports to identify discrepancies between payroll and employers quarterly tax reports. VEC is also reviewing VUIS documentation to determine the best way forward to include a change in employer account number.	None
2016	119	2016-092	Submit Required Reports	17.225	-	VEC	Corrective action is ongoing	VEC did have a plan for how the system would produce needed federal and financial reports by their required deadlines. A management decision was made; however, to defer production until post-implementation of the system. The subject ETA 581 reports have since been submitted to the U. S. Department of Labor and receipt confirmed. The Commission will continue to work with the vendor to finalize the controls and query logic used to prepare the ETA 581 report.	Corrective action is ongoing.	VEC will continue to work with the vendor to finalize the controls and query logic used to prepare the ETA 581 to ensure this point is fully satisfied.	None.
2015	50	2015-046	Continue to Effectively Allocate Resources to Reduce IT Security Risk[1]	17.225	-	VEC	Resolved - corrective action is completed				
2014	12	2014-001	Allocate Adequate Resources to Reduce IT Security Risk[1]	17.225	-	VEC	See Finding Number 2015-046				
2015	62	2015-057	Obtain Approval to Use End-of-Life Operating Systems[1]	17.225	-	VEC	Corrective action is ongoing	The VEC has a limited number of machines with end-of-life systems that still exist in the network and the remaining machines are scheduled for replacement. On January 12, 2016 we received a 60 day exception for our use of end-of-life servers. We were given this exception to come up with a project plan to replace or decommission the servers. We have submitted decommission tickets on the two servers and expect them to be decommissioned soon.	There are resource limitations, and everything cannot be completed at once. A fully compliant information security program will take additional time.	Several additional information security projects have been completed since the last update. An exception request has been filed for a system still using EOL software, but it has yet to be approved by VITA/CSRM. Additional EOL software has been identified and will be remediated once the vendor can provide firmware updates.	Most of the systems using EOL software had a security exception filed and approved. This exception has been closed out due the EOL software has been remediated on those identified systems.
2015	74	2015-069	Confirm VABS is calculating Maximum Benefit Amount Consistently for All Claimants[1]	17.225	-	VEC	Resolved - corrective action is completed				
2014	117	2014-070	Confirm VABS is Calculating Maximum Benefit Amount Consistently for All Claimants[1]	17.225	$14,000	VEC	See Finding Number 2015-069				

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Summary Schedule of Prior Audit Findings
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Fiscal Year	Page No.	Finding No.	Title of Finding	CFDA No.	Questioned Costs	State Agency	Current Status	Corrective Action and Applicable Deliverables	For Previous Findings Not Corrected or Partially Corrected		
									Reason for Recurrence	Corrective Action Taken to Date	Significant Differences Between Previously Reported Corrective Action
FINANCIAL STATEMENT FINDINGS											
2015	75	2015-070	Withhold Child Support Obligations from Benefit Adjustment Payments[1]	17.225	-	VEC	Resolved - corrective action is completed				
2014	118	2014-071	Withhold Child Support Obligations from Benefit Adjustment[1]	17.225	$937.20	VEC	See Finding Number 2015-070				
2015	119	2015-110	Strengthen Process for Monitoring Automated Reports Supporting Timesheet Approvals	17.225	-	VEC	Resolved - corrective action is completed				
U. S. Department of Transportation											
2016	31	2016-016	Improve Oracle Database Security[1]	Highway Planning and Construction Cluster	-	VDOT	Resolved - corrective action is completed				
2016	68	2016-048	Continue to Develop and Implement Formal IT Hardening Policies and Procedures[1]	Highway Planning and Construction Cluster	-	VDOT	Corrective action is ongoing	VDOT agrees with the APA on the importance of hardening servers supporting critical operations and is currently reviewing the database build standards the Partnership uses as a starting point for Oracle and SQL Server hardening standards. Once the review is completed and VDOT makes agency-specific updates, the new hardening standards will be documented and Information Technology Division will evaluate/ adjust all Oracle and SQL Server databases to align with the hardening standards.	Partial Repeat - Hardening standards/process defined for server HW but was not developed for databases.	Database hardening standards for Oracle and SQL Server have been developed and are being internally reviewed.	Gap analysis to identify where database changes are necessary will be started once the internal review is completed; Coordination of testing with Business customers will occur as part of the implementation; Still tracking to complete by September 30, 2017 target date.
2015	23	2015-018	Develop and Implement IT Hardening Procedures[1]	Highway Planning and Construction Cluster	-	VDOT	See Finding Number 2016-048				
2016	96	2016-074	Continue to Strengthen Internal Controls Governing the Economic Interest Disclosure Process[1]	Highway Planning and Construction Cluster	-	VDOT	Resolved - corrective action is completed				
2015	99	2015-094	Improve the Process of Disclosing Economic Interests[1]	Highway Planning and Construction Cluster	-	VDOT	See Finding Number 2016-074				

(1) This Finding is also in the "Financial Statement Findings" Section of the "Summary Schedule of Prior Year Audit Findings."

COMMONWEALTH OF VIRGINIA
Schedule of Expeditures of Federal Awards
For the Year Ended June 30, 2017

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total
U.S. DEPARTMENT OF AGRICULTURE						
Plant and Animal Disease, Pest Control, and Animal Care	10.025		1,320,342			2,199,006
Wildlife Services	10.028		11,750			74,428
Direct and Counter-cyclical Payments Program	10.055		2,550			2,550
Biofuel Infrastructure Partnership	10.117		1,717,969		1,717,969	1,717,969
Federal-State Marketing Improvement Program	10.156		13,308		5,994	81,159
Market Protection and Promotion	10.163		15,363			15,363
Specialty Crop Block Grant Program - Farm Bill	10.170		1,660			510,216
Organic Certification Cost Share Programs	10.171		60,793			60,793
Local Food Promotion Program	10.172		41,283			41,283
Grants for Agricultural Research, Special Research Grants	10.200	542209-19C15	139,404		28,432	1,389,003
Pass-Through From Auburn University	10.200			366,794		1,389,003
Pass-Through From University of Washington	10.200	542209-19C15		42,061		1,389,003
Pass-Through From University of Georgia	10.215			52,937		219,557
1890 Institution Capacity Building Grants	10.216		1,050,807		76,120	1,133,048
Higher Education - Institution Challenge Grants Program	10.217		28,927			28,927
Secondary and Two-Year Postsecondary Agriculture Education Challenge Grants	10.226		370			16,865
Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations	10.250		136,670			304,081
Pass-Through From University of Florida	10.304			25,110		25,110
Agriculture and Food Research Initiative (AFRI)	10.310		103,540		25,589	7,056,909
Pass-Through From North Carolina State University	10.310			6,202		7,056,909
Pass-Through From University of Maine	10.310			16,793		7,056,909
Pass-Through From University of Tennessee	10.310			153,884		7,056,909
Beginning Farmer and Rancher Development Program	10.311		494,940		144,122	494,940
National Food Safety Training, Education, Extension, Outreach, and Technical Assistance Competitive Grants Program	10.328		3,877			15,687
Pass-Through From University of Florida	10.328			10,287		15,687
Pass-Through From University of Tennessee	10.328			1,523		15,687
Crop Protection and Pest Management Competitive Grants Program	10.329		240,911			258,008
Rural Business Development Grant	10.351		34,938			34,938
Rural Community Development Initiative	10.446		141,855		141,855	141,855
Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	10.475		1,962,816			1,962,816
Food Safety Cooperative Agreements	10.479		391,527			391,527
Cooperative Extension Service	10.500		9,737,016		131,145	13,045,669
Pass-Through From Kansas State University	10.500			41,214		13,045,669
Pass-Through From North Carolina State University	10.500			2,553		13,045,669
Pass-Through From Ohio State University	10.500			15,882		13,045,669
Pass-Through From Pennsylvania State University	10.500			2,221		13,045,669
Pass-Through From University of Arkansas Cooperative Extension Service	10.500			20,417		13,045,669
Pass-Through From University of Illinois	10.500			347		13,045,669
Pass-Through From Virginia Local Governments	10.550			566		566
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557		85,688,388		3,815,805	85,688,388
Child and Adult Care Food Program	10.558		52,418,441		51,651,060	52,418,441
State Administrative Expenses for Child Nutrition	10.560		5,998,133		10,000	5,998,133
Senior Farmers Market Nutrition Program	10.576		6,419		6,419	6,419
WIC Grants To States (WGS)	10.578		405,291			405,291
Child Nutrition Discretionary Grants Limited Availability	10.579		3,415,651		2,924,392	3,415,651
Fresh Fruit and Vegetable Program	10.582		4,060,977		4,060,977	4,060,977
Pilot Projects to Reduce Dependency and Increase Work Requirements and Work Effort under SNAP	10.596		4,424,578		554,308	4,424,578
Cooperative Forestry Assistance	10.664		2,486,395			2,602,354
Pass-Through From Kentucky Division of Forestry	10.664			23,383		2,602,354
Pass-Through From North Carolina Division of Forest Resources	10.664			2,695		2,602,354
Urban and Community Forestry Program	10.675		233			91,818
Pass-Through From Regents of the University of Minnesota	10.675			1,671		91,818
Forest Legacy Program	10.676		19,653			19,653
Forest Stewardship Program	10.678		283,047			283,857
Pass-Through From National Fish & Wildlife Foundation	10.678			810		283,857
Forest Health Protection	10.680		777,250			1,483,754
Wood Education and Resource Center (WERC)	10.681		17,776			17,776
Rural Energy for America Program	10.868		2,415			2,415
Soil and Water Conservation	10.902		392,271			437,466
Pass-Through From National Fish & Wildlife Foundation	10.902			9,446		437,466
Environmental Quality Incentives Program	10.912		270,442		5,750	739,495
Pass-Through From Appalachian Sustainable Development	10.912			3,687		739,495
Pass-Through From Cornell University	10.912			2,556		739,495
Pass-Through From Whatcom Conservation District	10.912			75,427		739,495

COMMONWEALTH OF VIRGINIA
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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total
Regional Conservation Partnership Program	10.932		37,334			37,334
Technical Agricultural Assistance	10.960		46,580			46,719
Agricultural Statistics Service	10.U01		588			588
Food Distribution - Salvage	10.U02		4,027			4,027
Other Assistance	10.U03	15-CS-11330145-112	40,548			40,548
Other Assistance	10.U04	Far 52.232-25	24,031			24,031
Pass-Through From Mississippi State University	10.U05	018000.340753.07		51,984		51,984
Total Excluding Clusters Identified Below			178,473,084	930,450	65,299,937	
Child Nutrition Cluster:						
School Breakfast Program	10.553		90,186,591		89,259,570	90,186,591
National School Lunch Program	10.555		282,758,150		280,775,880	282,758,150
Special Milk Program for Children	10.556		101,494		101,494	101,494
Summer Food Service Program for Children	10.559		10,926,371		10,491,219	10,926,371
Total Child Nutrition Cluster			383,972,606	-	380,628,163	
Food Distribution Cluster:						
Commodity Supplemental Food Program	10.565		1,366,479		900,669	1,366,479
Emergency Food Assistance Program (Administrative Costs)	10.568		973,083			973,083
Emergency Food Assistance Program (Food Commodities)	10.569		11,663,029		11,641,771	11,663,029
Total Food Distribution Cluster			14,002,591	-	12,542,440	
Forest Service Schools and Roads Cluster:						
Schools and Roads - Grants to States	10.665		268,769		268,769	268,769
Total Forest Service Schools and Roads Cluster			268,769	-	268,769	
SNAP Cluster:						
Supplemental Nutrition Assistance Program	10.551		1,128,889,075			1,128,889,075
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561		124,381,466		90,177,148	124,381,466
Total SNAP Cluster			1,253,270,541	-	90,177,148	
Research and Development:						
Agricultural Research-Basic and Applied Research	10.001		1,732,322			1,732,322
Plant and Animal Disease, Pest Control, and Animal Care	10.025		852,248		37,258	2,199,006
Pass-Through From Rutgers, The State University of New Jersey	10.025			26,416		2,199,006
Wildlife Services	10.028		62,678			74,428
Federal-State Marketing Improvement Program	10.156		65,126			81,159
Pass-Through From Purdue University	10.156			2,725		81,159
Specialty Crop Block Grant Program - Farm Bill	10.170		507,547		56,389	510,216
Pass-Through From Cornell University	10.170			1,009		510,216
Grants for Agricultural Research, Special Research Grants	10.200		741,944		38,139	1,389,003
Grants for Agricultural Research, Special Research Grants	10.200	417896-19C15	29,320		29,320	1,389,003
Pass-Through From Alabama Agricultural and Mechanical University	10.200			834		1,389,003
Pass-Through From Cornell University	10.200			8,334		1,389,003
Pass-Through From Mississippi State University	10.200	417896-19C15		29,620		1,389,003
Pass-Through From University of Florida	10.200			15,604		1,389,003
Pass-Through From University of Maine	10.200			15,088		1,389,003
Cooperative Forestry Research	10.202		846,353			846,353
Payments to Agricultural Experiment Stations Under the Hatch Act	10.203		3,700,926			3,700,926
Payments to 1890 Land-Grant Colleges and Tuskegee University	10.205		3,418,818			3,418,818
Animal Health and Disease Research	10.207		9,929			9,929
Sustainable Agriculture Research and Education	10.215		1,337			219,557
Pass-Through From University of Georgia	10.215			154,349		219,557
Pass-Through From University of Rhode Island	10.215			10,934		219,557
Pass-Through From Tuskegee University	10.216			82,241		1,133,048
Secondary and Two-Year Postsecondary Agriculture Education Challenge Grants	10.226		16,495			16,865
Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations	10.250		167,411			304,081
Consumer Data and Nutrition Research	10.253		13,463			27,948
Pass-Through From University of Kentucky	10.253			14,485		27,948
Agricultural Market and Economic Research	10.290		122,873		21,487	122,873
Pass-Through From Rutgers, The State University of New Jersey	10.307			42		24,512
Pass-Through From West Virginia University	10.307			24,470		24,512
Specialty Crop Research Initiative	10.309	417518-19837		324	324	349,964

COMMONWEALTH OF VIRGINIA
Schedule of Expeditures of Federal Awards
For the Year Ended June 30, 2017

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total
Pass-Through From Clemson University	10.309	417518-19837		285,763		349,964
Pass-Through From North Carolina State University	10.309			63,877		349,964
Agriculture and Food Research Initiative (AFRI)	10.310		5,915,225		978,688	7,056,909
Agriculture and Food Research Initiative (AFRI)	10.310	2014-67019-21614	34,712		34,712	7,056,909
Pass-Through From Iowa State University	10.310			67,873		7,056,909
Pass-Through From Kansas State University	10.310			20,116		7,056,909
Pass-Through From Michigan State University	10.310			537		7,056,909
Pass-Through From Mississippi State University	10.310			1,137		7,056,909
Pass-Through From North Carolina State University	10.310			4,831		7,056,909
Pass-Through From North Carolina State University	10.310	2016-1038-03		11,772		7,056,909
Pass-Through From Ohio State University	10.310	60050299-JMU		7,255		7,056,909
Pass-Through From Pennsylvania State University	10.310			2,853		7,056,909
Pass-Through From Southern Illinois University	10.310			4,986		7,056,909
Pass-Through From Temple University	10.310			274,906		7,056,909
Pass-Through From The American Chestnut Foundation	10.310			23,719		7,056,909
Pass-Through From University of Florida	10.310			154,041		7,056,909
Pass-Through From University of Georgia Research Foundation Incorporated	10.310			96,100		7,056,909
Pass-Through From University of Houston	10.310			5,537		7,056,909
Pass-Through From University of Maryland	10.310			18,954		7,056,909
Pass-Through From University of Massachusetts Medical Center	10.310			8,766		7,056,909
Pass-Through From University of Montana	10.310			4,492		7,056,909
Pass-Through From University of Nebraska	10.310			63,704		7,056,909
Pass-Through From University of Pennsylvania	10.310			53,782		7,056,909
Pass-Through From University of Wyoming	10.310			1,192		7,056,909
Pass-Through From North Carolina Biotechnology Center	10.312			124,638		124,638
Pass-Through From University of Tennessee	10.320			1,455		1,455
Pass-Through From North Carolina State University	10.329			9,165		258,008
Pass-Through From Rutgers, The State University of New Jersey	10.329			7,313		258,008
Pass-Through From University of Maryland	10.329			619		258,008
Alfalfa and Forage Research Program	10.330		49,021			49,021
Outreach and Assistance for Socially Disadvantaged and Veteran Farmers and Ranchers	10.443		85,876			85,876
Cooperative Extension Service	10.500		3,226,019		20,300	13,045,669
Foreign Market Development Cooperator Program	10.600		2,348			2,348
Forestry Research	10.652		526,766			528,760
Pass-Through From United States Endowment for Forests & Communities	10.652			1,994		528,760
Cooperative Forestry Assistance	10.664	417594-19B81	28,748		9,678	2,602,354
Pass-Through From United States Endowment for Forests & Communities	10.664	417594-19B81		61,133		2,602,354
Wood Utilization Assistance	10.674		181,778			181,778
Urban and Community Forestry Program	10.675		89,914		23,238	91,818
Forest Health Protection	10.680		706,504			1,483,754
Norman E. Borlaug International Agricultural Science and Technology Fellowship	10.777		8,770			8,770
Distance Learning and Telemedicine Loans and Grants	10.855		153,082			153,082
Pass-Through From Indiana University of Pennsylvania	10.902			35,749		437,466
Environmental Quality Incentives Program	10.912		365,725		189,339	739,495
Pass-Through From Pheasants Forever Incorporated	10.912	418141-19A65		10,527	10,527	739,495
Pass-Through From Pennsylvania State University	10.912			6,849		739,495
Pass-Through From Pheasants Forever Incorporated	10.912	418141-19A65		4,282		739,495
Agricultural Statistics Reports	10.950		529,820			529,820
Technical Agricultural Assistance	10.960		139			46,719
Scientific Cooperation and Research	10.961		19,885			19,885
Other Assistance	10.RD	11-JV-11242305-130	17,673			1,259,084
Other Assistance	10.RD	11-JV-11330152-104	2,032			1,259,084
Other Assistance	10.RD	12-CA-11420004-069	35,847			1,259,084
Other Assistance	10.RD	12-CA-11420004-070	2,351			1,259,084
Other Assistance	10.RD	12-JV-11221636-127	3,375			1,259,084
Other Assistance	10.RD	12-JV-11261976-077	29,938			1,259,084
Other Assistance	10.RD	13-CA-11330134-090	18,454			1,259,084
Other Assistance	10.RD	13-CA-11420004-061	41,610		41,610	1,259,084
Other Assistance	10.RD	13-DG-11132762-399	259,131		60,711	1,259,084
Other Assistance	10.RD	13-JV-11330145-045	16,821			1,259,084
Other Assistance	10.RD	13-JV-11330145-046	60,480			1,259,084
Other Assistance	10.RD	13-JV-11330145-054	11,958			1,259,084
Other Assistance	10.RD	14-CS-11330140-125	11,131			1,259,084
Other Assistance	10.RD	14-CS-11330140-126	1,355			1,259,084
Other Assistance	10.RD	14-JV-11330142-070	13,143			1,259,084
Other Assistance	10.RD	14-JV-11330143-066	3,171			1,259,084
Other Assistance	10.RD	14-JV-11330145-058	169,604		46,523	1,259,084
Other Assistance	10.RD	14-JV-11330145-108	57,775			1,259,084

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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total
Other Assistance	10.RD	15-8130-0326-CA	46,642			1,259,084
Other Assistance	10.RD	15-CS-11330140-124	14,228			1,259,084
Other Assistance	10.RD	15-CS-11330140-125	77,670			1,259,084
Other Assistance	10.RD	15-JV-11272139-027	117,958			1,259,084
Other Assistance	10.RD	15-JV-11330143-046	37,464			1,259,084
Other Assistance	10.RD	16-CS-11330140-100	9,565			1,259,084
Other Assistance	10.RD	16-CS-11330140-101	74,399			1,259,084
Other Assistance	10.RD	16-JV-11221639-184	14,244			1,259,084
Other Assistance	10.RD	16-JV-11242307-129	6,944			1,259,084
Other Assistance	10.RD	16-JV-11330142-091	11,338			1,259,084
Other Assistance	10.RD	16-JV-11330145-074	14,833			1,259,084
Other Assistance	10.RD	AG-3A94-P-16-0032	5,339			1,259,084
Other Assistance	10.RD	Contract #W911W61720001	9,366			1,259,084
Other Assistance	10.RD	Contract #W9123614C0052	47,834			1,259,084
Other Assistance	10.RD	R000023	15,411			1,259,084
Total Research and Development			25,472,206	1,826,392	1,598,243	
Total U.S. Department of Agriculture			1,855,459,797	2,756,842	550,514,700	
U.S. DEPARTMENT OF COMMERCE						
Band 14 Incumbent Spectrum Relocation	11.014		671,308			671,308
Cluster Grants	11.020		109,402			109,402
Economic Development0-Technical Assistance	11.303		58,810			58,810
Interjurisdictional Fisheries Act of 1986	11.407		139,574			139,574
Sea Grant Support	11.417		826,782			2,594,052
Coastal Zone Management Administration Awards	11.419		2,425,239		609,097	2,720,923
Pass-Through From Middle Peninsula Planning District	11.419	NA15NOS41906164, TASK 54		7,969		2,720,923
Pass-Through From University of Michigan	11.419	NA14NOS4190145; 3003645707		22,847		2,720,923
Coastal Zone Management Estuarine Research Reserves	11.420		394,900			676,017
Marine Fisheries Initiative	11.433		155,288			243,952
Cooperative Fishery Statistics	11.434		313,220			313,220
Unallied Management Projects	11.454		564,091			2,051,442
Pass-Through From Chesapeake Bay Trust	11.454	Grant #12944		632		2,051,442
Chesapeake Bay Studies	11.457		101,976		9,675	657,907
Unallied Science Program	11.472		533,759			582,328
Atlantic Coastal Fisheries Cooperative Management Act	11.474		196,646			196,646
State and Local Implementation Grant Program	11.549		202,441		21,048	202,441
Manufacturing Extension Partnership	11.611		2,712,091		228,088	2,712,091
Arrangements for Interdisciplinary Research Infrastructure	11.619		20,769			486,285
Science, Technology, Business and/or Education Outreach	11.620		9,648			78,219
Pass-Through From Old Dominion University Research Foundation	11.620	17-128-100631-010/17-129-100631-010		9,233		78,219
Conference on Annual Transport and Dispersion (AT&D) Modeling	11.U01	16-203814	2,500			2,500
Pass-Through From Global Science and Technology Incorporated	11.U02	Brightness Temperature (01B-18B) and Gridded (01B-18a) and Mean Layer Temperature-DG133E-10-CQ-0034-203914;1056132		39,748		39,748
Total Excluding Clusters Identified Below			9,438,444	80,429	867,908	
Economic Development Cluster:						
Economic Adjustment Assistance	11.307		19,299,042			19,299,042
Total Economic Development Cluster			19,299,042	-	-	
Research and Development:						
NOAA Mission-Related Education Awards	11.008		4,116			172,974
Pass-Through From Science Museum of Virginia Foundation	11.008			168,858		172,974
Pass-Through From Southeastern University Research Association	11.012	NA13NOS0120136 / 2013-002		59,124	59,124	261,422
Pass-Through From Rutgers University	11.012	MARACOOS_NA11NOS0120038/MARACOOS NA16NOS0120020/5940		19,436		261,422
Pass-Through From Rutgers, the State University of New Jersey	11.012	NA16NOS0120020		85,810		261,422
Pass-Through From Southeastern University Research Association	11.012	NA13NOS0120139; 2013-002		97,052		261,422
Broad Agency Announcement	11.015		91,481			118,575
.	11.015			27,094		118,575
Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)	11.400		28,128			28,128
Sea Grant Support	11.417	NA14OAR4170093	1,743,706		241,214	2,594,052

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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total
Pass-Through From Clark University	11.417			2,765		2,594,052
Pass-Through From Woods Hole Oceanographic Institution	11.417	NA14OAR4170077; A101296		20,799		2,594,052
Coastal Zone Management Administration Awards	11.419		254,900		52,071	2,720,923
Pass-Through From Middle Peninsula Planning District	11.419	DRL-1510347/0008783-1000058591		9,968		2,720,923
Coastal Zone Management Estuarine Research Reserves	11.420		281,117			676,017
Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	11.427		633,960		40,696	678,194
Pass-Through From Johns Hopkins University	11.427			15,343		678,194
Pass-Through From Marine Applied Research Center	11.427	PO-1601		8,595		678,194
Pass-Through From University of Maryland Center for Environment	11.427	NA15NMF42070296/SA-5-29092 PO30		20,296		678,194
Climate and Atmospheric Research	11.431		1,919,970		36,751	2,010,029
Pass-Through From Gulf of Maine Research Institute	11.431	1A15OAR4310120; 10-COCA-15 VIMS		90,059		2,010,029
Pass-Through From State of Maryland	11.432			130,656		347,788
Pass-Through From University of Miami	11.432	S120013		196,017		347,788
Pass-Through From University of Michigan	11.432	NA12OR4320071; 3003712407		12,876		347,788
Pass-Through From Woods Hole Oceanographic Institution	11.432	NA14OAR4320158/WHOI		8,239		347,788
Marine Fisheries Initiative	11.433		88,664			243,952
Environmental Sciences, Applications, Data, and Education	11.440		140,601			140,601
Pass-Through From Mid-Atlantic Fishery Council	11.441	20150601		14,665		14,665
Unallied Management Projects	11.454	NA14NMF4740362 / 014-1201 / NA16NMF4540043 / NA14NFM4540077	628,525		368,718	2,051,442
Pass-Through From Atlantic States Marine Fisheries Commission	11.454	NA14NMF4740362; 014-1201		855,695		2,051,442
Pass-Through From University of Delaware	11.454	NA14NMF4540073; 36611		2,499		2,051,442
Chesapeake Bay Studies	11.457		338,895			657,907
Pass-Through From Chesapeake Research Consortium	11.457	NA15NMF4570252; NRCS-04		40,477		657,907
Pass-Through From University of Maryland	11.457	NA14NMF4570287; 39564-Z7873001		112,473		657,907
Pass-Through From University of Maryland Center for Environment	11.457	NA14NMF4570275; SA07523980		64,086		657,907
Habitat Conservation	11.463		11,972			11,972
Pass-Through From Oregon Department of Geology and Mineral	11.467	NA16NWS4670037; 632151723		9,252		9,252
Applied Meteorological Research	11.468		257,014			257,014
Congressionally Identified Awards and Projects	11.469		47,361			229,889
Pass-Through From Atlantic States Marine Fisheries Commission	11.469			182,528		229,889
Unallied Science Program	11.472		48,569			582,328
Center for Sponsored Coastal Ocean Research-Coastal Ocean Program	11.478		127,698		42,458	152,176
Center for Sponsored Coastal Ocean Research-Coastal Ocean Program	11.478	NA16NOS4780207	24,349		24,349	152,176
Pass-Through From University of Rhode Island	11.478	NA11NOS4780043		129		152,176
Measurement and Engineering Research and Standards	11.609		701,188			882,975
Pass-Through From Research Foundation of State University of New York at Binghamton	11.609			181,787		882,975
Pass-Through From City of Newport News	11.619	7ONANB16H277; 20171028-000		38,217		486,285
Pass-Through From Iowa State University	11.619			427,299		486,285
Science, Technology, Business and/or Education Outreach	11.620		59,338			78,219
Other Assistance	11.RD	0080-FY15-PAY-0039-000	289,757			367,077
Other Assistance	11.RD	RA-133R-15-SE-1752	11,594			367,077
Other Assistance	11.RD	RA-133R-16-SE-0642	16,448			367,077
Other Assistance	11.RD	RA133R17SE0410	7,775			367,077
Pass-Through From Earth Resources Technology, Incorporated	11.RD	Satellite Data Reprocessing in Support of National Oceanic and Atmospheric Administration (NOAA) - Climate Data Record (CDR) Program Professional Scientific and Technical Support-203949;4300-SUB011B		40,978		367,077
Pass-Through From Earth Resources Technology, Incorporated	11.RD	Satellite Data Reprocessing-DG133E-12-CQ-0020-SCI-TECH-203714;4300-SUB011A		525		367,077
Total Research and Development			7,757,126	2,943,597	865,381	
Total U.S. Department of Commerce			36,494,612	3,024,026	1,733,289	

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U.S. DEPARTMENT OF DEFENSE						
Procurement Technical Assistance For Business Firms	12.002		792,710			812,367
Payments to States in Lieu of Real Estate Taxes	12.112		33,287		33,287	33,287
State Memorandum of Agreement Program for the Reimbursement of Technical Services	12.113		855,200			855,200
Basic and Applied Scientific Research	12.300		1,272,540			19,885,482
Basic and Applied Scientific Research	12.300	W9126G-11-2-0041	5,695		5,695	19,885,482
Basic and Applied Scientific Research	12.300	POD0004293	80,440		80,440	19,885,482
Pass-Through From Business Higher Education Forum	12.300	736-010/736/060/736-730		48,203		19,885,482
Pass-Through From Mitre Corporation	12.300			42,331		19,885,482
Pass-Through From University of Texas at San Antonio	12.300			10,000		19,885,482
Science, Technology, Engineering & Mathematics (STEM) Education, Outreach and Workforce Program	12.330		5,229			5,229
Pass-Through From Institute of International Education	12.357			343,214		671,047
Pass-Through From Institute of International Education	12.357	H98210-13-2-001		327,833		671,047
Marine Corps Systems Command Federal Assistance Program	12.369		4,115			4,115
Military Construction, National Guard	12.400		13,823,060			13,823,060
National Guard Military Operations and Maintenance (O&M) Projects	12.401		45,136,011			45,136,011
National Guard ChalleNGe Program	12.404		4,323,395			4,323,395
Basic Scientific Research	12.431		18,612			7,316,403
Pass-Through From Institute of International Education	12.552	H98210-13-2-001		43,602		43,602
Community Economic Adjustment Assistance for Advance Planning and Economic Diversification	12.614		64,240		64,240	64,240
Economic Adjustment Assistance for State Governments	12.617			4,550,407	3,615,437	5,423,422
Pass-Through From Department of Defense Office of Economic Adj	12.617		873,015			5,423,422
Basic, Applied, and Advanced Research in Science and Engineering	12.630		447,622			2,602,722
Pass-Through From Technology Student Association	12.630			16,978		2,602,722
Language Grant Program	12.900		314,455			314,455
Mathematical Sciences Grants Program	12.901		19,816			77,146
Information Security Grant Program	12.902		51,302			342,823
GenCyber Grants Program	12.903		379,517			379,517
CyberSecurity Core Curriculum	12.905		7,239			7,239
Pass-Through From Massachusetts Institute of Technology	12.910	5710004093		361,599		6,566,322
Army Indatatech Mentor Protégé Program	12.U01	W9113M-15-C-0018-203771;921390		49,100	49,100	49,100
Army Lockheed Martin-Time Systems Mentor Protégé Program	12.U02	W9113M-15-C-0003-203741;41N2253984		21,575	21,575	21,575
Building Business Acumen	12.U03	2012-12090100002-202757	309,546			309,546
Enlisted to Medical Degree Preparatory Program (EMDP2)	12.U04	HU0001-14-D-E005-203291	933,182			933,182
Pass-Through From Par Government Systems Corporation	12.U05	W911QY-13-D-0100-203615;SC-111750-003		31,924	31,924	31,924
Mentor Protégé Program	12.U06	HM047615-C-0015-203778;P010180237/OA-G-212-14-01		48,661	48,661	48,661
National Security Agency-Facility Management Certificate	12.U07	H98230-17-P-1094-209716	2,631			2,631
Other Assistance	12.U08	H98230-17-1-0160	147			147
Other Assistance	12.U09	H98230-17-1-0230	16,916			16,916
Other Assistance	12.U10	JIWEI LU IPA-UVA	10,678			10,678
Other Assistance	12.U11	JIWEI LU IPA-UVA FY16-17	141,591			141,591
Other Assistance	12.U12	Order # N00178-13-P-4475	6,733			6,733
SACLANT (Supreme Allied Commander Atlantic)	12.U13		5,534			5,534
Pass-Through From BAE Systems Advanced Technologies Incorporated	12.U14	Indatatech Mentor Protégé Program W9113M-15-C-0018-203771;921390		111,817		111,817
Pass-Through From Booz Allen Hamilton	12.U15	Navy Mentor Protégé Program N65236-14-D-4152-204022;PO D273785		7,167		7,167
Pass-Through From Chenega Technology Services Corporation	12.U16	cBEYONData-HM047615C0043-203739		10,739		10,739
Pass-Through From Chenega Technology Services Corporation	12.U17	Global InfoTek (GITI) Mentor Protégé Program HM177-10-R-0049-203692;CFS-160129-GMU		29,257		29,257
Pass-Through From Dwight D. Eisenhower Memorial Commission	12.U18	Educational Resource Development-203501;993904		5,473		5,473
Pass-Through From Hewlett Packard Corporation	12.U19	CEdge Mentor Protégé Program HM047615C00001-203723;8900024295		3,229		3,229

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Pass-Through From Historically Black Colleges and Universities Minority Institution Project Office Incorporated	12.U20	Historically Black College and University (HBCU)/Minority Institutions (MI) Program Office (HPO) Mentor Protégé Program - 204031;		703		703
Pass-Through From Honeywell International Incorporated	12.U21	Honeywell - Nationwide Weather Radio -203625;PO 6400298712		28,657		28,657
Pass-Through From Leidos Incorporated	12.U22	Army Lockheed Martin Time Systems Mentor Protégé Program W9113M-15-C-0003-203741;41N2253984		7,925		7,925
Pass-Through From Leidos Incorporated	12.U23	Business Technology Investment Council (BITC) Mentor Protégé Program HM017714C0007-203401;OA-G-212-14-01/P010165234		46,620		46,620
Pass-Through From Leidos Incorporated	12.U24	C. Anthony Cusack Mentor Protégé Program HM047615-C-0015-203778;P010180237/OA-G-212-14-01		79,207		79,207
Pass-Through From Leidos Incorporated	12.U25	Global Technology Solutions (GTS) Mentor Protégé Program-NM017712D0002-N0001-203205;OA-G-212-14-01/P010157321		1,286		1,286
Pass-Through From Leidos Incorporated	12.U26	Science Applications International Corporation (SAIC)/National Geospatial-Intelligence Agency (NGA)/Snell Enterprises (SEI) Mentor Protégé Program - 202827;P010131080		47,641		47,641
Pass-Through From Par Government Systems Corporation	12.U27	Joint Terminal Attack Controllers (JTAC) Degree Program W911QY-13-D-0100-203615;SC-111750-003		60,642		60,642
Pass-Through From Parsons Government Services Incorporated	12.U28	Parsons-Mobius Mentor Protégé Program-HQ0147-16-C-0021-203856;PO-0002331		80,581		80,581
Pass-Through From Q.E.D. Systems Incorporated	12.U29	Marine Mills and Ship Repair Mentor Protégé Program N65540-15-D-0006-204085;PO C-359036		24,090		24,090
Pass-Through From Raytheon Systems	12.U30	New England Die Cutting Mentor Protégé Program HQ0147-16-C-0031-204028;PO 4201382492		35,461		35,461
Pass-Through From Raytheon Systems	12.U31	Raytheon Mentor Protégé Program-HQ0147-16-C-0019-204058;4201410301		31,892		31,892
Pass-Through From Raytheon Systems	12.U32	TRM Microwave Mentor Protégé Program HQ0147-16-C-0019-204029;003973		55,319		55,319
Pass-Through From Signature Science, Limited Liability Company	12.U33	HHM402-11-D-0031-DO0004		1,125		1,125
Total Excluding Clusters Identified Below			69,934,458	6,564,258	3,950,359	
Research and Development:						
Pass-Through From LMI	12.002			19,657		812,367
Pass-Through From GSI Environmental	12.100			4,786		4,786
Pass-Through From Intermodal Logistics Consulting Incorporated	12.106			7,694		7,694
Estuary Habitat Restoration Program	12.130		62,121			62,121
Basic and Applied Scientific Research	12.300		15,915,682		1,931,459	19,885,482
Pass-Through From Applied Research Associates Incorporated	12.300			523,167		19,885,482
Pass-Through From Barron Associates Incorporated	12.300			22,474		19,885,482
Pass-Through From Berrie Hill Research Corporation	12.300			34,489		19,885,482
Pass-Through From Business Higher Education Forum	12.300			8,096		19,885,482
Pass-Through From Commonwealth Computing Research, Incorporated	12.300			12,999		19,885,482
Pass-Through From Cortana Corporation	12.300			168,133		19,885,482
Pass-Through From Florida State University	12.300			127,877		19,885,482

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Pass-Through From ITT Industries, Incorporated	12.300			69,343		19,885,482
Pass-Through From Jensen Hughes Incorporated	12.300			25,170		19,885,482
Pass-Through From Los Alamos National Laboratory	12.300			87,723		19,885,482
Pass-Through From MacAulay-Brown Incorporated	12.300			46		19,885,482
Pass-Through From NanoSonic, Incorporated	12.300			82,911		19,885,482
Pass-Through From Noise Control Engineering Limited Liability Corporation	12.300			922		19,885,482
Pass-Through From North Carolina State University	12.300			148,514		19,885,482
Pass-Through From Northrop Grumman Corporation	12.300			319,165		19,885,482
Pass-Through From Northwestern University	12.300			254,171		19,885,482
Pass-Through From RE2 Incorporated	12.300			69,120		19,885,482
Pass-Through From Royal Institute of Technology	12.300			5,448		19,885,482
Pass-Through From Science & Engineering Services Limited Liability Corporation	12.300			181,864		19,885,482
Pass-Through From SMD Corporation	12.300			36,153		19,885,482
Pass-Through From State of Maryland	12.300			28,067		19,885,482
Pass-Through From Stevens Institute of Technology	12.300			20,333		19,885,482
Pass-Through From Technology Service Corporation	12.300			25,280		19,885,482
Pass-Through From Toyon Research Corporation	12.300			2,100		19,885,482
Pass-Through From Universal Technology Corporation	12.300			75,929		19,885,482
Pass-Through From University of California, Santa Barbara	12.300			75,153		19,885,482
Pass-Through From University of Maryland	12.300	13024		45,831		19,885,482
Pass-Through From University of Notre Dame	12.300			4,272		19,885,482
Pass-Through From University of Pennsylvania	12.300			54,464		19,885,482
Pass-Through From University of Richmond	12.300	27286 S		1,377		19,885,482
Pass-Through From Henry M. Jackson Foundation	12.340			6,136		6,136
Basic Scientific Research - Combating Weapons of Mass Destruction	12.351		2,276,301		770,341	2,394,506
Pass-Through From CH2M Hill	12.351			15,909		2,394,506
Pass-Through From University of Maryland	12.351			102,296		2,394,506
Military Medical Research and Development	12.420		13,771,149		6,416,637	14,844,855
Pass-Through From Henry M. Jackson Foundation for the Advancement of Military Medicine	12.420			48,249		14,844,855
Pass-Through From Johns Hopkins University	12.420			11,434		14,844,855
Pass-Through From Laureate Institute for Brain Research	12.420			16,914		14,844,855
Pass-Through From The Medical College of Wisconsin	12.420			358,048		14,844,855
Pass-Through From University of Alabama	12.420			5,043		14,844,855
Pass-Through From University of California San Diego	12.420	64761061		32,821		14,844,855
Pass-Through From University of California San Francisco	12.420	8594sc		11,160		14,844,855
Pass-Through From University of Colorado	12.420			38,456		14,844,855
Pass-Through From University Of Miami	12.420			33,348		14,844,855
Pass-Through From University of Michigan	12.420			3,616		14,844,855
Pass-Through From University of Michigan - Ann Arbor	12.420			236,613		14,844,855
Pass-Through From University of North Carolina at Chapel Hill	12.420			20,232		14,844,855
Pass-Through From University of Pittsburgh	12.420			4,500		14,844,855
Pass-Through From University of Texas at San Antonio	12.420			19,304		14,844,855
Pass-Through From Wake Forest University Health Sciences	12.420			233,968		14,844,855
Basic Scientific Research	12.431		6,505,395		2,030,932	7,316,403
Pass-Through From Cornell University	12.431			103,324		7,316,403
Pass-Through From General Technical Services Limited Liability Corporation	12.431			256,941		7,316,403
Pass-Through From Mississippi State University	12.431			143,259		7,316,403
Pass-Through From North Carolina State University	12.431			121,802		7,316,403
Pass-Through From Pennsylvania State University	12.431			96,521		7,316,403
Pass-Through From The University of Texas at Austin	12.431			44,508		7,316,403
Pass-Through From University of North Carolina Chapel Hill	12.431			26,041		7,316,403
Pass-Through From Institute of International Education	12.579			102,727	102,727	249,340
Pass-Through From Institute of International Education	12.579			146,613		249,340
Pass-Through From VERSAR, Incorporated	12.600	009953		12,361		12,361
Basic, Applied, and Advanced Research in Science and Engineering	12.630		1,874,387		3,238	2,602,722
Pass-Through From DCS Corporation	12.630			1,798		2,602,722
Pass-Through From Soar Technologies	12.630			139,991		2,602,722
Pass-Through From University of Dayton	12.630			121,946		2,602,722
Legacy Resource Management Program	12.632		226,338			226,338
Pass-Through From Henry Jackson Foundation	12.750	2825/768310-2355		142,755		865,412
Pass-Through From Henry M. Jackson Foundation	12.750			52,259		865,412
Pass-Through From Henry M. Jackson Foundation for the Advancement of Military Medicine	12.750			650,206		865,412
Pass-Through From The Geneva Foundation	12.750			20,192		865,412
Air Force Defense Research Sciences Program	12.800		7,935,839		2,765,434	10,913,671
Air Force Defense Research Sciences Program	12.800	FA-9550-13-0098	34,655		34,655	10,913,671
Pass-Through From Carnegie Mellon University	12.800			80,978		10,913,671
Pass-Through From Columbia University	12.800			334,184		10,913,671

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Pass-Through From Echo Ridge Limited Liability Corporation	12.800			189,408		10,913,671
Pass-Through From Griffiss Institute	12.800			1,196,264		10,913,671
Pass-Through From Lockheed Martin Corporation	12.800			281,118		10,913,671
Pass-Through From Luna Innovations Incorporated	12.800			21,096		10,913,671
Pass-Through From Ohio State University	12.800			86,242		10,913,671
Pass-Through From Pennsylvania State University	12.800			23,796		10,913,671
Pass-Through From Prioria Robiotics Incorporated	12.800			45,000		10,913,671
Pass-Through From Rutgers, The State University of New Jersey	12.800			72,990		10,913,671
Pass-Through From SA Photonics Limited Liability Corporation	12.800			9,187		10,913,671
Pass-Through From The University of Texas at Austin	12.800			76,067		10,913,671
Pass-Through From Universal Technology Corporation	12.800			143		10,913,671
Pass-Through From University of Arizona	12.800			3,156		10,913,671
Pass-Through From University Of Pittsburgh	12.800			133,981		10,913,671
Pass-Through From Wyle Aerospace Group	12.800			6,331		10,913,671
Pass-Through From Yale University	12.800			383,236		10,913,671
Mathematical Sciences Grants Program	12.901		57,330			77,146
Information Security Grant Program	12.902		291,521			342,823
Research and Technology Development	12.910		4,736,745		2,025,416	6,566,322
Pass-Through From California Institute of Technology	12.910			80,369		6,566,322
Pass-Through From Lockheed Martin Corporation	12.910			4,649		6,566,322
Pass-Through From Millennium Space Systems	12.910			310,482		6,566,322
Pass-Through From Rutgers, The State University of New Jersey	12.910			83,572		6,566,322
Pass-Through From University of California, Santa Barbara	12.910			199,639		6,566,322
Pass-Through From University of Delaware	12.910			330,386		6,566,322
Pass-Through From University of Michigan - Ann Arbor	12.910			124,998		6,566,322
Pass-Through From Vencore Labs Incorporated	12.910			333,883		6,566,322
Other Assistance	12.RD	12-C-0378 - CLIN 0006	534,049			28,180,230
Other Assistance	12.RD	2015	1,270,919			28,180,230
Agile Cognitive Assistants for Advanced Persistent Threat Detection	12.RD	FA8750-17-C-0002-204086	122,947			28,180,230
An Automated Approach for Detecting and Mitigating Security Vulnerabilities in Mobile Applications	12.RD	2013-1307071200003-203053	1,059			28,180,230
An Automated Approach for Detecting and Mitigating Security Vulnerabilities in Mobile Applications	12.RD	203053;2013-1307071200003	102,790		102,790	28,180,230
Artificial Market Oriented Approaches for Problem Decomposition	12.RD	NRO00014-C-0030-203172	132,219			28,180,230
Other Assistance	12.RD	D17AC00003	639,330		69,438	28,180,230
Democratizing Defenses Using Secure Indirection Networks	12.RD	HR0011-16-C-0055-203809;56AKK	1,315,668		702,550	28,180,230
Other Assistance	12.RD	FA8750-15-C-0118	1,801,310		988,932	28,180,230
Other Assistance	12.RD	H98230-16-C-0780	25,722			28,180,230
Other Assistance	12.RD	H98230-16-C-0781	89,950			28,180,230
Other Assistance	12.RD	HDTRA 1-11-D-0016	938,238			28,180,230
Other Assistance	12.RD	HDTRA1-11-D-0016-0001	3,116,073			28,180,230
Information Assurance Scholarship Program	12.RD	H98230-16-1-0328/1-00256807-203995	50,023			28,180,230
IPA-WALTZ	12.RD		286,650			28,180,230
Logical Vanishability through Hybrid Spin Transfer Torque (STT) and Look-Up Table (LUT) Technology to Prevent Reverse Engineering	12.RD	FA8650-15-C-7569-203705	81,743			28,180,230
Logical Vanishability through Hybrid Technology to Prevent Reverse Engineering	12.RD	FA8650-15-C-7569-203705;0008797	56,638		56,638	28,180,230
Megacities Command and Control Assessment Capability	12.RD	HR0011-17-C-0032-204090;A2040902	235,092		59,601	28,180,230
Other Assistance	12.RD	N00173-16-P-1311	67,396			28,180,230
Other Assistance	12.RD	N00174-16-C-0035	58,263			28,180,230
Other Assistance	12.RD	N00178-13-D-1031/0010	60,335			28,180,230
Other Assistance	12.RD	N00178-13-D-1031/0011	435,783		183,021	28,180,230
Other Assistance	12.RD	N00178-13-D-1031/0012	151,163			28,180,230
Other Assistance	12.RD	N00178-13-D-1031-0013	111,286			28,180,230
Other Assistance	12.RD	N00421-14-2-R002	1,477,910		280,744	28,180,230
Other Assistance	12.RD	N00421-14-2-R005	224,984			28,180,230
Other Assistance	12.RD	N00421-16-2-B001	315,198			28,180,230
Other Assistance	12.RD	N40080-15-2-0005	21,214			28,180,230
Other Assistance	12.RD	N62306-15-P-A022	13,705			28,180,230
Phosphoproteomic Profiling and Functional Characterization of Host Response to Pathogens through Intracellular and Intercellular Signaling	12.RD	W81XWH-15-P-0098-203446	138,011			28,180,230
Other Assistance	12.RD	PO# 811375	13,195			28,180,230
Other Assistance	12.RD	PO# 819673	2,548			28,180,230

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Testing the Situational Strength Process Model-The Important Role of Motivational States	12.RD	W5J9CQ-12-C-0036-202785;2027851E	54,546		41,395	28,180,230
Translational Peptide Research for Personal Protection	12.RD	HDTRA1-12-C-0039-202590	1,141,993			28,180,230
Tustison IPA	12.RD		45,471			28,180,230
Understanding Network Socio-Geographic Dynamics	12.RD	W15QKN-13-C-0090-203106;10116.020.00.100	104,596		65,296	28,180,230
Validating Conditionally Reprogrammed Cells to Advance Personalized Medicine for Prostate Cancer	12.RD	W81XWH-13-1-0329-203096	75,185			28,180,230
Other Assistance	12.RD	W81XWH-14-C-0054	237,868			28,180,230
Other Assistance	12.RD	W911QY-16-C-0106	50,217			28,180,230
Other Assistance	12.RD	W911W5-11-C-0013	164,165			28,180,230
Other Assistance	12.RD	W911W5-16-C-0007	332,360			28,180,230
Other Assistance	12.RD	W9124N-15-P-0019	16,826			28,180,230
Other Assistance	12.RD	W912HQ-09-C-0042	163,883		83,225	28,180,230
Other Assistance	12.RD	W9132T-16-2-0006	42,651			28,180,230
Other Assistance	12.RD	W91CRB-13-C-0048	16,868			28,180,230
Pass-Through From AIM Photonics	12.RD	SUNY Polytechnic AIM		122,219		28,180,230
Pass-Through From Alion Science and Technology Corporation	12.RD	Close Air Support (CAS) Experimentation Campaign FA4600-06-D-0003-203637;SUB1129050-001		40,965		28,180,230
Pass-Through From Arete Associates	12.RD	Arete Associates		33,140		28,180,230
Pass-Through From AVID Limited Liability Corporation	12.RD	AVIDW15QKN14C0046VT		27,603		28,180,230
Pass-Through From Banyan Biomarkers Incorporated	12.RD	ATO-06 Alert-TBIx		485		28,180,230
Pass-Through From Barron Associates, Incorporated	12.RD	510-SC01		2,107		28,180,230
Pass-Through From Barron Associates, Incorporated	12.RD	528-SC01		3,823		28,180,230
Pass-Through From Battelle Memorial Institute	12.RD	US001-0000492242		14,999		28,180,230
Pass-Through From Battelle Memorial Institute	12.RD	US001-0000566421/PO#557361		18,094		28,180,230
Pass-Through From Berkeley Research Associates Incorporated	12.RD	High Performance Computing on Massively Parallel Architectures-N00173-10-C-2047-202352;GMU-004·W		28,489		28,180,230
Pass-Through From Bioo Scientific Corporation	12.RD	Targeted Therapeutic Antibody Molecules Against Viral Encephalitis-W911QY-16-P-0239-203943;1058889		19,950		28,180,230
Pass-Through From CACI International Incorporated	12.RD	P000013304		767,601		28,180,230
Pass-Through From Ceres Nanosciences, Incorporated	12.RD	Application of the Nanotrap Technology Platform for Improved Detection of Zika virus and Febrile Illness Pathogens-W911NF-16-C-0060-P00003-204108;61415701		88,956		28,180,230
Pass-Through From Ceres Nanosciences, Incorporated	12.RD	Longitudinal Collection and Biobanking of Biofluids for Nanotrap - 203743;614157		24,562		28,180,230
Pass-Through From Charles River Analytics Incorporated	12.RD	System for Evaluating and Assessing Holistic Aircrew Workload (SEAHAWK) N68335-16-C-0227-203864;SC-1600901		27,478		28,180,230
Pass-Through From Christopher and Dana Reeve Foundation	12.RD	CTN13-2017(CS)		22,108		28,180,230
Pass-Through From Combustion Research and Flow Technology, Incorporated	12.RD	16-C-0120/C673		48,389		28,180,230
Pass-Through From Combustion Research and Flow Technology, Incorporated	12.RD	FA9300-15-M1501		5,674		28,180,230
Pass-Through From Corvid Technologies	12.RD	16-013 M67854-16-C-6581		41,293		28,180,230
Pass-Through From CyberRock Incorporated	12.RD	Tactical Immune System (TIS) Based on Dynamically Assigned Sense of Self W56KGU-16-C-0064-204045;1081466		65,996		28,180,230
Pass-Through From Dominion MicroProbes, Incorporated	12.RD	EE-DMPI-8801-15		105,526		28,180,230
Pass-Through From Dominion MicroProbes, Incorporated	12.RD	W911NF15C0019		18,992		28,180,230
Pass-Through From Draper	12.RD	SC001-0000001074		114,808		28,180,230

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Pass-Through From EOIR Technologies Incorporated	12.RD	Simulation Interoperability to Mission Control (SIMCI)-DOTC-16-01-INIT509-204080;S16-06071		26,710		28,180,230
Pass-Through From EOIR Technologies Incorporated	12.RD	Simulation to Mission Command Interoperability (SIMCI)-DOTC-13-01-INIT336-203569;S15-06027		82,552		28,180,230
Pass-Through From Exelis Visual Information Solutions	12.RD	Kinetic/Non-Kinetic Integrated Force Effects (KNIFE)Transition Activities N00173-12-D-2023-203708;408801		84,582		28,180,230
Pass-Through From Freedom Photonics, Limited Liability Company	12.RD	N00-173-16-C-6007		120,237		28,180,230
Pass-Through From Freedom Photonics, Limited Liability Company	12.RD	N68335-15-C-0308		52,466		28,180,230
Pass-Through From Gallup Government Incorporated	12.RD	HR0011-16-C-0099-002		48,976		28,180,230
Pass-Through From Galois Incorporated	12.RD	Jana: Ensuring Secure, Private, and Flexible Data Access N66001-15-C-4070-203721;2015-015		82,671		28,180,230
Pass-Through From GrammaTech, Incorporated	12.RD	Prime Con.#FA8750-14-C-0110		156,869		28,180,230
Pass-Through From Harris Corporation	12.RD	A000359576		201,410		28,180,230
Pass-Through From IBM, Incorporated	12.RD	PO #5004802541		186,650		28,180,230
Pass-Through From Innovative Decisions, Incorporated	12.RD	Inference Enterprise Multi-Modeling-203811;428673		697,128		28,180,230
Pass-Through From Innoveering, Limited Liability Company	12.RD	STTR Contract FA8650-16-C-2715		86,761		28,180,230
Pass-Through From Intelligent Fusion Technology, Incorporated	12.RD	Dynamic Spectrum Access in Space Application FA9453-15-C-0401-203591;IFT024-1		92,140		28,180,230
Pass-Through From Iowa State University	12.RD	130186-PERIOD 2		137,825		28,180,230
Pass-Through From Johns Hopkins University	12.RD	120094		1,157,037		28,180,230
Pass-Through From Johns Hopkins University	12.RD	124205		49,415		28,180,230
Pass-Through From Johns Hopkins University	12.RD	131973		258,934		28,180,230
Pass-Through From Johns Hopkins University	12.RD	2.0 VANCO		1,159		28,180,230
Pass-Through From Johns Hopkins University	12.RD	National Architecture Modernization-N00024-13-D-6400-204065;136871		78,728		28,180,230
Pass-Through From Keranetics, Limited Liability Company	12.RD	W81XWH-15C-0084		201,501		28,180,230
Pass-Through From L3 Advanced Programs Incorporated	12.RD	2015-SC-4-0047		286,708		28,180,230
Pass-Through From L3 Advanced Programs Incorporated	12.RD	NR0000-14-C-0090		77,628		28,180,230
Pass-Through From Laulima Systems	12.RD	NSC-16-0140-002		46,485		28,180,230
Pass-Through From Lowell Digisonde International	12.RD	High Frequency Geolocation (HFGeo) FA8650-16-C-9104-203748;1044441		41,486		28,180,230
Pass-Through From Luna Innovations Incorporated	12.RD	3120-ARM-2S/VT		126,222		28,180,230
Pass-Through From Luna Innovations, Incorporated	12.RD	3238-ARM-2S		9,817		28,180,230
Pass-Through From Luna Innovations, Incorporated	12.RD	3272-NVY-2S		38,245		28,180,230
Pass-Through From Luna Innovations, Incorporated	12.RD	3349-ARM-1S		739		28,180,230
Pass-Through From Luna Innovations, Incorporated	12.RD	N00024-15-P-4526/3330-NVY-1S		30,000		28,180,230
Pass-Through From Massachusetts Institute of Technology	12.RD	MIT PO 7000187122 - FA8721-050C-0002		5,791		28,180,230
Pass-Through From McQ, Incorporated	12.RD	Physical Unclonable Functions (PUFs) for Unique and Robust Encryption Key Generation-HQ0147-15-C-7223-203578;PO-005419		47,489		28,180,230
Pass-Through From Mission Secure, Incorporated	12.RD	MSI - Beling NAVY STTR		23,999		28,180,230
Pass-Through From Mitre Corporation	12.RD	10-116586		31,286		28,180,230
Pass-Through From Mitre Corporation	12.RD	1-114691		278,225		28,180,230
Pass-Through From Mitretek Systems Incorporated	12.RD	Towards Persistent Intelligence Processing-FA8702-16-C-0001-203932;114615		99,961		28,180,230
Pass-Through From NanoSonic, Incorporated	12.RD	A-0042		150,102		28,180,230
Pass-Through From NextGen Aeronautics Incorporated	12.RD	PO 14-09		94,143		28,180,230
Pass-Through From North Carolina State University	12.RD	2014-1267-06		14,739		28,180,230
Pass-Through From Northrop Grumman Corporation	12.RD	7500133668		8,395		28,180,230
Pass-Through From Northrop Grumman Systems Corporation	12.RD	8140000896		34,049		28,180,230

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Pass-Through From Northrop Grumman Systems Corporation	12.RD	8140000899		90,110		28,180,230
Pass-Through From NVIDIA Corporation	12.RD	PO #54184732		4,258		28,180,230
Pass-Through From ObjectVideo Incorporated	12.RD	Finder-FA8650-12-C-7212-203547;GMU MOD 9		16,198		28,180,230
Pass-Through From Opto-Knowledge Systems Incorporated	12.RD	Interactive Context-Aware Discrimination (ICAD)-HQ0147-16-C-7601-203835;160426		26,620		28,180,230
Pass-Through From Opto-Knowledge Systems Incorporated	12.RD	Post Intercept Assessment (PIA) HA0147-17-C-7230-204081;161213-7230		23,902		28,180,230
Pass-Through From ORSA Technologies Limited Liability Corporation	12.RD	SOT-VT-DAFD-16-03		137,137		28,180,230
Pass-Through From Parabon NanoLabs Incorporated	12.RD	Porphyrin-DNA Origami Constructs as Bio-scavengers for Organophosphates Phase II W911SR-16-C-0001-203753;ON-051-OPSBIRII-002		56,040		28,180,230
Pass-Through From Phase Sensitive Innovations, Incorporated	12.RD	FA8650-15-C-1842		108,554		28,180,230
Pass-Through From Power Fingerprinting Incorporated	12.RD	Enhanced Cyber Defense by Leveraging Involuntary Analog Emissions FA8650-16-C-7621-203831;1050143		402,831		28,180,230
Pass-Through From Prime Photonics Incorporated	12.RD	ARM 02-205-VT/TO-11		85,716		28,180,230
Pass-Through From Prime Photonics Incorporated	12.RD	NAV 01-314-VT-TO-10		20,879		28,180,230
Pass-Through From Progeny Systems	12.RD	Commercial-Off-The-Shelf (COTS) Approach to Information Security N00253-16-C-0007-203960;PSC-0341		61,580		28,180,230
Pass-Through From QmagiQ Limited Liability Corporation	12.RD	W909MY-16-C-0027		17,110		28,180,230
Pass-Through From Quanterion Solutions Incorporated	12.RD	Cyber Security and Information Systems Information Analysis Center (CSIAC) Basic Center Operations (BCO) FA8075-12-D-0001-203681;2012-CSIAC-03/2012-CSIAC-03		52,445		28,180,230
Pass-Through From Raytheon BBN Technologies Corporation	12.RD	BBN Ref ID # 14487		39,989		28,180,230
Pass-Through From Research Triangle Institute	12.RD	TO#3-312-0123589 WO T-4		1,851		28,180,230
Pass-Through From Rolls Royce Corporation	12.RD	5003201794		30,829		28,180,230
Pass-Through From Rolls Royce Corporation	12.RD	PO # 5100002429		18,081		28,180,230
Pass-Through From Rolls Royce Corporation	12.RD	PO#5002481042		2,116		28,180,230
Pass-Through From Rolls Royce Corporation	12.RD	PO5002995997		9,733		28,180,230
Pass-Through From Rolls Royce Corporation	12.RD	PO5100002429L14		35,218		28,180,230
Pass-Through From Rolls Royce Corporation	12.RD	PO5100002429L15		29,411		28,180,230
Pass-Through From Rolls Royce Corporation	12.RD	PO5100002429L2/00011		50		28,180,230
Pass-Through From SA Photonics Limited Liability Corporation	12.RD	PO 2022VT1607		122,443		28,180,230
Pass-Through From Safe Incorporated	12.RD	Mechanical Engineering Senior Capstone Design -204046;SAFE-PO-16-003		16,167		28,180,230
Pass-Through From Sandia Research Corporation	12.RD	Effective Cyber Situation Awareness (CSA) Assessment and Training-W911NF-14-C-00844-203422;SRC-GMU-2014-0084		16,897		28,180,230
Pass-Through From Service Disabled Contracting Group, Incorporated	12.RD	Craney Island Eastern Expansion Oyster Mitigation Oyster Shell-String Survey;Prime contract number W91236-12-C-0024		22,055		28,180,230
Pass-Through From Signature Science, Limited Liability Company	12.RD	HHM402-11-D-0031 DO 0009		193,313		28,180,230
Pass-Through From State of Maryland	12.RD	Motivational, Ideological and Social Processes in Political Violence - N0000141310054-202899;Z878101		31,310		28,180,230
Pass-Through From Stevens Institute	12.RD	2102582-01		178,894		28,180,230
Pass-Through From Stevens Institute	12.RD	2102620-05/0600/160		50,669		28,180,230
Pass-Through From Stevens Institute	12.RD	2102710-02/0075/RT-175		21,635		28,180,230

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Pass-Through From Stevens Institute	12.RD	Task Order No. 0072		170,910		28,180,230
Pass-Through From Strategic Analysis Incorporated	12.RD	Trajectory Pattern Mining-N00173-14-F-0237/N00173-15-F-0775/N00173-16-F-0675/N00173-16-F-0674-203919-204147-204079;SA-GMU-NRL-P005/SA-GMU-NRL-2016/SA-GMU-NRL-P010/SA-GMU-NRL-P012		106,782		28,180,230
Pass-Through From Strategic Analysis Incorporated	12.RD	User Information Demand Modeling-N00173-16-F-0674-204050;SA-GMU-NRL-P012		26,252		28,180,230
Pass-Through From Technology Service Corporation	12.RD	TSC-1108-33010		83,134		28,180,230
Pass-Through From Texas A&M Engineering Experiment Station	12.RD	Subcontractor No. 28-S172882		38,795		28,180,230
Pass-Through From The Johns Hopkins University Applied Physics Laboratory	12.RD	PO# 140724		8,824		28,180,230
Pass-Through From Theofanous and Company, Incorporated	12.RD	MAE-THEO-8459-14		128,980		28,180,230
Pass-Through From Uncharted Software Incorporated	12.RD	nSpace2 Teaching Intelligence Analysts the Critical Thinking Skills (TIACRITIS) Service Integration N41756-13-C-3058-203154;OC-13-001		20,702		28,180,230
Pass-Through From United States Government	12.RD	1044-10		96,913		28,180,230
Pass-Through From University of California, Davis	12.RD	2014003913-02		30,398		28,180,230
Pass-Through From University of Michigan	12.RD	3002565134		303,029		28,180,230
Pass-Through From University of Michigan	12.RD	3004314293		13,810		28,180,230
Pass-Through From University of Minnesota	12.RD	A003571423		245,109		28,180,230
Pass-Through From University of Nebraska	12.RD	TO-0065-00/002		230,940		28,180,230
Pass-Through From University of Southern California	12.RD	75677855		823,299		28,180,230
Pass-Through From VECTARE Limited Liability Company	12.RD	Distributed System Pattern Discovery Using Time Series Discords - 203877;1154-00 REV A		79,535		28,180,230
Pass-Through From VECTARE Limited Liability Company	12.RD	Embedded System Software Architectural Analysis -203945-203961;1161-00/1162-00		127,674		28,180,230
Pass-Through From VECTARE Limited Liability Company	12.RD	Information Assurance Research for Wireless Mediums -203844-204036-204128;1152-01/1182-00		118,228		28,180,230
Pass-Through From VECTARE Limited Liability Company	12.RD	Internet of Things -203780-204034-204035;1146-00/1167-00/1169-00		74,742		28,180,230
Pass-Through From VECTARE Limited Liability Company	12.RD	Stateless Machine -203776;1147-00		20,395		28,180,230
Pass-Through From Vencore Labs Incorporated	12.RD	A Framework for Evaluating Botnet Detection Strategies - 203889;1049001		9,743		28,180,230
Pass-Through From Ventura Solutions	12.RD	PO. 1044-10/TTO 1		43		28,180,230
Pass-Through From Virginia Tech Applied Research Corporation	12.RD	SUB TASK #0007-001		110,587		28,180,230
Pass-Through From Virginia Tech Applied Research Corporation	12.RD	SUBCONT/TO#0008		150,968		28,180,230
Pass-Through From Virginia Tech Applied Research Corporation	12.RD	SUBCONT/TO#0009		3,894		28,180,230
Pass-Through From Virginia Tech Applied Research Corporation	12.RD	TASK ORDER #0005		1,946		28,180,230
Total Research and Development			70,025,503	22,177,364	18,714,469	
Total U.S. Department of Defense			139,959,961	28,741,622	22,664,828	
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228		18,925,102		18,925,102	18,925,102
Emergency Solutions Grant Program	14.231		2,672,130		2,672,130	2,672,130
Supportive Housing Program	14.235		277,641		277,641	277,641
Home Investment Partnerships Program	14.239		8,425,282		8,425,282	8,425,282
Housing Opportunities for Persons with AIDS	14.241		709,091		709,091	715,458

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Pass-Through From City of Richmond	14.241	2015-2016 HOPWA/100517-500099-76411		6,367		715,458
Housing Trust Fund	14.275		12,193		12,193	12,193
Fair Housing Assistance Program-State and Local	14.401		234,335			234,335
Historically Black Colleges and Universities Program	14.520		4,027			4,027
Total Excluding Clusters Identified Below			31,259,801	6,367	31,021,439	
CDBG Disaster Recovery Grants Cluster:						
National Resilient Disaster Recovery Competition	14.272		3,756		3,756	3,756
Total CDBG Disaster Reovery Grants Cluster			3,756	-	3,756	
CDBG Entitlement Grants Cluster:						
Pass-Through From City of Harrisonburg	14.218	16CDBG07		16,382		106,886
Pass-Through From Richmond City	14.218	11049-1C-F-2		90,504		106,886
Total CDBG Entitlement Grants Cluster			-	106,886	-	
Total U.S. Department of Housing and Urban Development			31,263,557	113,253	31,025,195	
U.S. DEPARTMENT OF THE INTERIOR						
Forests and Woodlands Resource Management	15.233		19,507			19,507
Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	15.250		3,549,192			3,549,192
Abandoned Mine Land Reclamation (AMLR) Program	15.252		6,631,601		1,179,496	6,631,601
Science and Technology Projects Related to Coal Mining and Reclamation	15.255		106,790			300,225
Bureau of Ocean Energy Management Renewable Energy Program	15.408		11,809			29,799
National Forest Acquired Lands	15.438		25,001			25,001
Fish and Wildlife Management Assistance	15.608		66,475			97,097
Cooperative Endangered Species Conservation Fund	15.615	FBMS# F17AP00101	330,573		198,629	368,994
Clean Vessel Act Program	15.616		228,024		175,058	228,024
Sportfishing and Boating Safety Act	15.622		125,712		125,712	125,712
Enhanced Hunter Education and Safety Program	15.626		239,760			239,760
State Wildlife Grants	15.634		1,189,969			1,189,969
Pass-Through From American Bird Conservancy	15.637			7,910		62,418
Research Grants (Generic)	15.650		49,800			62,612
Endangered Species Conservation –Recovery Implementation Funds	15.657		150,941		53,315	2,201,336
Natural Resource Damage Assessment, Restoration and Implementation	15.658		99,075			239,594
Endangered Species - Candidate Conservation Action Funds	15.660		28,403			28,403
Pass-Through From Wildlife Management Institute	15.664			8,466		71,706
Cooperative Landscape Conservation	15.669		93,784		38,101	93,784
U.S. Geological Survey- Research and Data Collection	15.808		21,077			595,763
National Geological and Geophysical Data Preservation Program	15.814		26,093			26,093
Pass-Through From AmericaView Incorporated	15.815			19,006		19,006
Energy Cooperatives to Support the National Coal Resources Data System (NCRDS)	15.819		4,400			4,400
Historic Preservation Fund Grants-In-Aid	15.904	CLG 2015-2016 / CLG 2016-2017	1,026,883		126,412	1,026,883
Outdoor Recreation-Acquisition, Development and Planning	15.916		709,439		696,204	709,439
Rivers, Trails and Conservation Assistance	15.921		17,316			17,235
National Maritime Heritage Grants Program	15.925		102,255		99,900	131,815
American Battlefield Protection	15.926		11,575		1,031	11,575
Civil War Battlefield Land Acquisition Grants	15.928		4,803,278		4,803,278	4,803,278
Chesapeake Bay Gateways Network	15.930		43			43
Conservation Activities by Youth Service Organizations	15.931		111,646			111,646
National Trails System Projects	15.935		11,600			11,600
Cooperative Research and Training Programs –Resources of the National Park System	15.945		59,872			1,222,483
Historic Preservation Fund Grants to Provide Disaster Relief to Historic Properties Damaged by Hurricane Sandy	15.957	VA01-04/VA06/VA08/VA10-11/VA14/VA16/VA20/VA24	479,037		392,080	479,037
Total Excluding Clusters Identified Below			20,330,930	35,382	7,889,216	

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Fish and Wildlife Cluster:						
Sport Fish Restoration	15.605		5,423,830			5,423,830
Wildlife Restoration and Basic Hunter Education	15.611		10,374,014			10,374,014
Total Fish and Wildlife Cluster			15,797,844	-	-	
Research and Development:						
Hurricane Sandy Disaster Relief -Coastal Resiliency Grants	15.153			48,688	48,688	322,647
Pass-Through From Boston University	15.153	32324-F; 4500001897		23,939		322,647
Pass-Through From National Fish and Wildlife Foundation	15.153			97,143		322,647
Pass-Through From The Nature Conservancy	15.153			127,151		322,647
Pass-Through From The Trust for Tommorrow	15.153			25,726		322,647
Pass-Through From State of Nevada	15.231	HE-001		25,167		25,167
Wildland Fire Research and Studies Program	15.232		4,444			63,871
Pass-Through From Mississippi State University	15.232			59,427		63,871
Science and Technology Projects Related to Coal Mining and Reclamation	15.255		193,435			300,225
Bureau of Ocean Energy Management Renewable Energy Program	15.408		17,990		13,534	29,799
Bureau of Ocean Energy Management (BOEM) Environmental Studies Program (ESP)	15.423		165,381		35,516	165,381
Marine Minerals Activities - Hurricane Sandy	15.424		70,221			70,221
Safety and Environmental Enforcement Research and Data Collection for Offshore Energy and Mineral Activities	15.441		93,344			93,344
SECURE Water Act -Research Agreements	15.560		120,759			120,759
Fish and Wildlife Management Assistance	15.608	F16APP00439	30,622		7,197	97,097
Cooperative Endangered Species Conservation Fund	15.615		13,334			368,994
Pass-Through From The California Department of Fish and Wildlife	15.615	Grant agreement number P1510801		25,087		368,994
Pass-Through From Fish and Wildlife Service-North Carolina	15.630	Contract number 5240		11,843		11,843
Partners for Fish and Wildlife	15.631		1,361			1,361
Pass-Through From American Bird Conservancy	15.637			54,508		62,418
Research Grants (Generic)	15.650		12,812			62,612
Migratory Bird Monitoring, Assessment and Conservation	15.655		49,601			49,601
Endangered Species Conservation -Recovery Implementation Funds	15.657		2,002,737		33,339	2,201,336
Pass-Through From Kentucky Waterways Alliance	15.657			47,658		2,201,336
Natural Resource Damage Assessment, Restoration and Implementation	15.658		140,519			239,594
National Fish and Wildlife Foundation	15.663	F16AP00530	91,275		10,192	117,727
Pass-Through From National Audubon Society	15.663			379		117,727
Pass-Through From National Fish and Wildlife Foundation	15.663	0104.15.046672		26,073		117,727
Fish and Wildlife Coordination and Assistance Programs	15.664		62,277			71,706
Pass-Through From Tufts University	15.664			963		71,706
National Wetlands Inventory	15.665		148,148			148,148
Hurricane Sandy Disaster Relief Activities-FWS	15.677		83,676		36,469	83,676
Cooperative Ecosystem Studies Units	15.678		23,454			23,454
Assistance to State Water Resources Research Institutes	15.805		101,334			101,334
Earthquake Hazards Research Grants	15.807		78,042			78,042
U.S. Geological Survey-Research and Data Collection	15.808		574,686			595,763
National Cooperative Geologic Mapping Program	15.810		200,566			200,566
Cooperative Research Units Program	15.812		533,301			533,301
Rivers, Trails and Conservation Assistance	15.921		(81)			17,235
National Maritime Heritage Grants Program	15.925		29,560			131,815
Cooperative Research and Training Programs -Resources of the National Park System	15.945		1,162,611			1,222,483
Cultural Resources Management	15.946		40,735			40,735
Pass-Through From Appalachian Trail Conservancy	15.RD	2014-2000-001;417633-19071		4,945	4,945	1,026,250
Pass-Through From Appalachian Trail Conservancy	15.RD	2014-2000-001;417633-19B61		15,000	15,000	1,026,250
Argumentation System with Crowd Elicitation	15.RD	204077;2017-16112300009		54,872	54,872	1,026,250
Climate Communication Internships	15.RD	P11AC30805/P12AC10261-202634	35,957			1,026,250

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Cogent Argumentation System with Crowd Elicitation	15.RD	2017-16112300009-204077	440,706			1,026,250
Other Assistance	15.RD	D12PC00337/MOD 9	356,085		218,482	1,026,250
Other Assistance	15.RD	G16PX00275	11,820			1,026,250
National Park Service Resource Management Internship Program	15.RD	P11AC30805/P13AC01450-203135	18,678			1,026,250
Student Services - Carlin Green	15.RD	G14PY00001/G15PD00560-203590	12,222			1,026,250
Student Services - Darryl Hoppe	15.RD	G14PY00001/G16PD00610-203863	12,615			1,026,250
Student Services - Jessica Mitchum	15.RD	G14PY00001/G15PD01004-203685	4,673			1,026,250
Pass-Through From Appalachian Trail Conservancy	15.RD	2014-2000-001;417633-19071 / 417633-19B61		56,572		1,026,250
Pass-Through From Minnesota Pollution Control Agency	15.RD	LEAK000017134		427		1,026,250
Pass-Through From West Virginia University	15.RD	14-035-VPI		1,678		1,026,250
Total Research and Development			6,938,900	707,246	478,234	
Total U.S. Department of the Interior			43,067,674	742,628	8,367,450	
U.S. DEPARTMENT OF JUSTICE						
Law Enforcement Assistance-Narcotics and Dangerous Drugs Training	16.004		227,416			227,416
Violence Against Women Act Court Training and Improvement Grants	16.013		46,647			46,647
Sexual Assault Services Formula Program	16.017		384,940		384,940	384,940
Prisoner Reentry Initiative Demonstration (Offender Reentry)	16.202		15,793			15,793
Services for Trafficking Victims	16.320		28,524		2,082	28,524
Juvenile Accountability Block Grants	16.523		266,042		229,097	266,042
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	16.525		37,154			88,385
Pass-Through From University of Richmond	16.525	2013-WA-AX-0011		51,231		88,385
Enhanced Training and Services to End Violence and Abuse of Women Later in Life	16.528		63,936		45,163	63,936
Juvenile Justice and Delinquency Prevention-Allocation to States	16.540		590,807		409,513	720,817
Missing Children's Assistance	16.543		295,146			295,146
State Justice Statistics Program for Statistical Analysis Centers	16.550		48,790			48,790
National Criminal History Improvement Program (NCHIP)	16.554		394,636			394,636
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560		1,743,212			3,630,414
Crime Victim Assistance	16.575		32,005,452		31,520,228	32,005,452
Crime Victim Compensation	16.576		1,615,000			1,615,000
Crime Victim Assistance/Discretionary Grants	16.582		378,398		105,092	442,456
Drug Court Discretionary Grant Program	16.585	541112383	104,369		23,530	107,334
Violence Against Women Formula Grants	16.588		3,417,876		2,531,596	3,418,360
Pass-Through From Women's Resource Center of the New River Valley Incorporated	16.588			484		3,418,360
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590		245,155		187,950	245,207
Pass-Through From Virginia Sexual Violence Action Alliance	16.590	16-ICJR-OCME		52		245,207
Residential Substance Abuse Treatment for State Prisoners	16.593		146,102		120,343	146,102
State Criminal Alien Assistance Program	16.606		955,080			955,080
Project Safe Neighborhoods	16.609		118,170			118,170
Public Safety Partnership and Community Policing Grants	16.710		152,533			152,533
Juvenile Mentoring Program	16.726		58,893		10,985	333,075
Pass-Through From National 4-H Council	16.726			224,082		333,075
Special Data Collections and Statistical Studies	16.734		24,419		24,419	24,419
PREA Program: Demonstration Projects to Establish "Zero Tolerance" Cultures for Sexual Assault in Correctional Facilities	16.735		158,010			158,010
Edward Byrne Memorial Justice Assistance Grant Program	16.738		2,702,332		2,122,614	2,727,306
DNA Backlog Reduction Program	16.741		1,027,144			1,027,144
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742		289,403			289,403
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745		127,097		106,043	127,097
Edward Byrne Memorial Competitive Grant Program	16.751		376,902			502,661
Economic High-Tech and Cyber Crime Prevention	16.752		9,138			94,074
Second Chance Act Reentry Initiative	16.812		457,373			471,762

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NICS Act Record Improvement Program	16.813		161,571			161,571
National Sexual Assault Kit Initiative	16.833		144,623			144,623
Equitable Sharing Program	16.922		2,285,435		5,000	2,285,435
Pass-Through From The Boston Consulting Group	16.U01	Boston Consulting Group (BCG)-DJJ16-F-2679-203956;1057769		7,202		7,202
Total Excluding Clusters Identified Below			51,103,518	283,051	37,828,595	
Research and Development:						
Legal Assistance for Victims	16.524		103,963			103,963
Juvenile Justice and Delinquency Prevention-Allocation to States	16.540		130,010			720,817
Part E - Developing, Testing and Demonstrating Promising New Programs	16.541		34,622			34,622
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560		1,827,894		201,008	3,630,414
Pass-Through From American Institute for Research	16.560			37,436		3,630,414
Pass-Through From State of South Dakota	16.560			18,726		3,630,414
Pass-Through From Texas A&M University	16.560			3,146		3,630,414
Criminal Justice Research and Development-Graduate Research Fellowships	16.562		49,980			49,980
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	16.580		100,572		7,500	100,572
Pass-Through From The National Center for State Courts	16.582			64,058		442,456
Pass-Through From Jefferson Parish	16.585			700	700	107,334
Pass-Through From Jefferson Parish	16.585			2,265		107,334
Juvenile Mentoring Program	16.726		50,100			333,075
Edward Byrne Memorial Justice Assistance Grant Program	16.738		9,489			2,727,306
Pass-Through From County of Fairfax	16.738			15,485		2,727,306
Edward Byrne Memorial Competitive Grant Program	16.751		18,353		6,300	502,661
Pass-Through From County of Roanoke	16.751			107,406		502,661
Economic High-Tech and Cyber Crime Prevention	16.752		84,936			94,074
Second Chance Act Reentry Initiative	16.812		14,389			471,762
Pass-Through From Berea College	16.817			94,243		94,243
Analysis of Veterans Treatment Courts (VTC) Survey Data	16.RD	DJBP0700COBORN411107-203888	16,945			706,218
Evaluating the Crime Control and Cost-Benefit Effectiveness of License Plate Recognition (LPR) Technology in Patrol and Investigations	16.RD	2013-IJ-CX-0017-203080	67,238			706,218
IPA-Cilberto Economist	16.RD		87,429			706,218
Philadelphia Supervision, Motivation, Accountability, Responsibility and Treatment Probation	16.RD	2013-SM-BX-0004-203189;2017-2031891		41,667	41,667	706,218
Risk-Need-Responsivity (RNR) Simulation Tool Pilot Site Project Work Plan	16.RD	15-PA-161-2256/16-A1-161-2256-203520;Agreement 2035201		7,840	7,840	706,218
Translating Evidence Based Practice (EBP) into Practice	16.RD	2011-DB-BX-K010-202507	59,612			706,218
Pass-Through From American Institutes for Research	16.RD	Juvenile Drug Court Systematic Review 2014-DC-BX-K001-203456;0373700102 PROJECT 03737		10,975		706,218
Pass-Through From Arkansas State University	16.RD	14-678-15		72,682		706,218
Pass-Through From City of Brooklyn Park	16.RD	Increasing Collective Efficacy and Social Capital at Crime Hot Spots: A Patrol Force Approach in Brooklyn Park, Minnesota-DB-BX-0030-203168;921145		60,872		706,218
Pass-Through From City of Philadelphia	16.RD	Philadelphia Supervision, Motivation, Accountability, Responsibility and Treatment (SMART) Probation 2013-SM-BX-0004-203189;928076		137,778		706,218
Pass-Through From City of Seattle	16.RD	A Place-Based Community-Oriented Approach to Youth Violence Prevention in Seattle 2012-AJ-BX-0006-202958;DA13GF009		19,362		706,218
Pass-Through From City of Shoreline	16.RD	Risk Assessment, De-Escalation and Referral (RADAR): A System Wide Information Sharing Approach to Increasing Public Safety in First Responder Crisis Management - 203795;8427		60,080		706,218

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Pass-Through From Council Of State Governments	16.RD	Risk-Need-Responsivity (RNR) Simulation Tool Pilot Site Project Work Plan-203520;15-PA-161-2256/16-A1-161-2256		51,996		706,218
Pass-Through From County of Fairfax	16.RD	EBP Implementation in Juvenile Justice in Fairfax VA - 203644;4400002536-1/PO85001964014		11,742		706,218
Total Research and Development			2,655,532	818,459	265,015	
Total U.S. Department of Justice			53,759,050	1,101,510	38,093,610	
U.S. DEPARTMENT OF LABOR						
Labor Force Statistics	17.002		1,507,000			1,507,000
Compensation and Working Conditions	17.005		107,446			107,446
Unemployment Insurance	17.225		401,989,388			401,989,388
Senior Community Service Employment Program	17.235		1,787,201		1,671,341	1,787,201
Trade Adjustment Assistance	17.245		1,805,808			1,805,808
WIA Dislocated Workers	17.260					
Pass-Through From Bay Consortium	17.260			117,305		143,643
Pass-Through From Cxrater WIB	17.260			(10,162)		143,643
Pass-Through From New River/Mount Roger WIB	17.260			36,500		143,643
WIA Pilots, Demonstrations, and Research Projects	17.261		151,294			151,294
H-1B Job Training Grants	17.268		599,660			683,900
Pass-Through From Shenandoah Valley Workforce Investment Board	17.268			82,221		683,900
Pass-Through From West Virginia Higher Education Policy Commission	17.268			2,019		683,900
Work Opportunity Tax Credit Program (WOTC)	17.271		439,843			439,843
Temporary Labor Certification for Foreign Workers	17.273		708,715			708,715
Workforce Investment Act (WIA) National Emergency Grants	17.277	LWIA 1 MOU 1-2016/LWIA 2 MOU 1-2016/LWIA 4 MOU 2-2014/LWIA 4 JD NEG MOU 1/LWIA 8 MOU 3-2014/LWIA JD NDWG MOU 1/LWIA 9 JD NEG MOU 1/LWIA 13 JD NEG MOU 1/LWIA 14 JD NEG MOU 1/LWIA 16 JD NEG MOU 1/LWIA 17 JD NEG MOU 1	2,900,262		2,620,000	3,868,932
Pass-Through From Bay Consortium Workforce Investment Board, Incorporated	17.277	LWIA 13-BCWIB MOU		114,073		3,868,932
Pass-Through From Capital Region Workforce Partnership	17.277			111,423		3,868,932
Pass-Through From Greater Peninsula Workforce Development Consortium	17.277	LWIA 14-GPWDC MOU		88,976		3,868,932
Pass-Through From Opportunity, Incorporated	17.277	WIA-JDNEG-PY14-15-1		160,329		3,868,932
Pass-Through From Shenandoah Valley Workforce Investment Board	17.277	SVWDB PROJECT 36216		297,798		3,868,932
Pass-Through From Southwest Virginia Workforce Investment Board	17.277	POWER SVWDB-MECC MOU/POWER SVWDB-SWCC MOU		179,109		3,868,932
Pass-Through From West Piedmont Workforce Investment Board	17.277	LWIA 17 WPWIB-PHCC MOU		16,962		3,868,932
Workforce Investment Act (WIA) Dislocated Worker National Reserve Demonstration Grants	17.280		1,261,966			1,261,966
Workforce Investment Act (WIA) Dislocated Worker National Reserve Technical Assistance and Training	17.281	LWDA 1-15-01 NR/LWDA 2-15-01 NR/LWDA 3-15-01 NR/LWDA 4-15-01 NR/LWDA 6-15-01 NR/LWDA 7-15-01 NR/LWDA 8-15-01 NR/LWDA 9-15-01 /LWDA 11-15-01 NR/LWDA 12-15-01 NR/LWDA 13-15-01 NR/LWDA 14-15-01 NR/LWDA 15-15-01 NR/LWDA 17-15-01 NR	167,405		167,405	167,405

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Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants	17.282	LWDA 1-15-01 NR/LWDA 2-15-01 NR/LWDA 3-15-01 NR/LWDA 4-15-01 NR/LWDA 6-15-01 NR/LWDA 7-15-01 NR/LWDA 8-15-01 NR/LWDA 9-15-01 /LWDA 11-15-01 NR/LWDA 12-15-01 NR/LWDA 13-15-01 NR/LWDA 14-15-01 NR/LWDA 15-15-01 NR/LWDA 17-15-01 NR	4,083,915		516,851	4,096,202
Pass-Through From Bellevue College	17.282	HEWC-23745-04		12,287		4,096,202
Workforce Innovation Fund	17.283	LWIA 3-MOU 1 2015/LWIA 6-MOU 1 2015/LWIA 8-MOU 1 2015/LWIA 11-MOU 1 2015/LWIA 16-MOU 1 2015/LWIA 17-MOU 1 2015	2,592,252		583,245	2,630,993
Pass-Through From Capital Region Workforce Partnership	17.283			12,279		2,630,993
Apprenticeship USA Grants	17.285		19,738			19,738
Occupational Safety and Health-State Program	17.503		3,944,545			3,944,545
Consultation Agreements	17.504		1,088,697			1,088,697
Mine Health and Safety Grants	17.600		312,147			312,147
Brookwood-Sago Grant	17.603		78,950			78,950
Equal Employment Opportunity Commission (EEOC)	17.U01		4,301			4,301
Total Excluding Clusters Identified Below			425,550,533	1,221,119	5,558,842	
Employment Service Cluster:						
Employment Service/Wagner-Peyser Funded Activities	17.207		17,335,804		259,518	17,335,804
Disabled Veterans' Outreach Program	17.801		1,553,667			1,553,667
Local Veterans' Employment Representative Program	17.804		3,413,057			3,413,057
Total Employment Service Cluster			22,302,528	-	259,518	
WIOA Cluster:						
WIA/WIOA Adult Program	17.258	LWA 1-15-03/LWA 1-16-03/LWA 2-15-03/LWA 2-16-03/LWA 3-14-03/LWA 3-15-03/LWA 3-16-03/LWA 4-15-03/LWA 6-15-03/LWA 6-16-03/LWA 7-15-03/LWA 7-16-03/LWA 8-15-03/LWA 8-16-03/LWA 9-15-03/LWA 9-16-03/LWA 11-15-03/LWA 11-16-03/LWA 12-15-03/LWA 12-16-03/LWA 13-15-0	12,842,380		11,775,486	13,071,622
Pass-Through From Bay Consortium	17.258			110,123		13,071,622
Pass-Through From Bay Consortium Workforce Investment Board, Incorporated	17.258	PY14-E22VE-001/PY16-ES22VE-001		106,107		13,071,622
Pass-Through From Cxrater WIB	17.258			(41,399)		13,071,622
Pass-Through From South Central Workforce Investment Board	17.258			54,411		13,071,622
WIA/WIOA Youth Activities	17.259	LWA 1-15-03/LWA 1-16-03/LWA 2-15-03/LWA 2-16-03/LWA 3-14-03/LWA 3-15-03/LWA 3-16-03/LWA 4-15-03/LWA 6-15-03/LWA 6-16-03/LWA 7-15-03/LWA 7-16-03/LWA 8-15-03/LWA 8-16-03/LWA 9-15-03/LWA 9-16-03/LWA 11-15-03/LWA 11-16-03/LWA 12-15-03/LWA 12-16-03/LWA 13-15-0	13,349,776		12,116,463	14,111,307
Pass-Through From Bay Consortium Workforce Investment Board, Incorporated	17.259	PY14-YESCC-001/PY16-YESCC-001/PY15-YRCC-001		251,591		14,111,307
Pass-Through From People Incorporated of Southwest Virginia	17.259			19,619		14,111,307
Pass-Through From South Central Workforce Investment Board	17.259			490,321		14,111,307

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WIA/WIOA Dislocated Worker Formula Grants	17.278	LWIA -01-15-01-IWTRR/LWA 1-14-04Tn/LWA 1-15-03/LWA 1-16-03/LWA 2-15-RR-02/LWA 2-15-03/LWA 2-16-03/LWA 3-14-04Tn/LWA 3-14-03/LWA 3-15-03/LWA 3-16-03/LWA 4-14-03/LWA 4-15-03/LWA 4-16-03/LWA 6-14-04Tn/LWIA-06-15-01-IWTRR/LWA 6-15-03/LWA 6-16-03/LWA 7-15-03/L	15,965,837		12,655,467	16,102,550
Pass-Through From Bay Consortium Workforce Investment Board, Incorporated	17.278	PY14-E22VE-001/PY16-ES22VE-001		64,196		16,102,550
Pass-Through From Capital Region Workforce Partnership	17.278			18,019		16,102,550
Pass-Through From South Central Workforce Investment Board	17.278			54,498		16,102,550
Total WIOA Cluster			42,157,993	1,127,486	36,547,416	
Research and Development:						
Workforce Innovation Fund	17.283				26,462	2,630,993
Pass-Through From Opportunity Incorporated	17.283	WIA-EG-PY'12/15		26,462		2,630,993
Pass-Through From Avar Consulting Incorporated	17.RD	DOL-OPS-15-C-0060		24,246		24,246
Total Research and Development			-	50,708	26,462	
Total U.S. Department of Labor			490,011,054	2,399,313	42,392,238	
U.S. DEPARTMENT OF STATE						
Academic Exchange Programs - Undergraduate Programs	19.009		7,417,839			7,811,903
Pass-Through From International Research & Exchange Board	19.009			86,542		7,811,903
Pass-Through From International Research and Exchanges Board	19.009			143,500		7,811,903
Pass-Through From IREX	19.009	FY16-YALI-PM-VCU-02/FY16-YALI-BE-VCU-03		127,763		7,811,903
Pass-Through From Partners of the Americas	19.009			36,259		7,811,903
Pass-Through From Institute of International Education	19.010			111,849		353,286
Pass-Through From Institute of International Education	19.010	3223_VCU_7.1.2016/3067-VCU-SECADG-15-CA 10177115		241,437		353,286
Professional and Cultural Exchange Programs - Special Professional and Cultural Programs	19.012		220,666			231,251
Investing in People in The Middle East and North Africa	19.021		7,521			149,482
Pass-Through From Legacy International	19.021	SYLEP 2016 VCU 1		18,959		149,482
Pass-Through From Meridian International Center	19.021	SIZ-100-15-CA023		119,110		149,482
Pass-Through From CRDF Global	19.033			9,781		9,781
Public Diplomacy Programs	19.040		162,951			163,322
Pass-Through From World Learning	19.040			371		163,322
Pass-Through From International Research and Exchange	19.408	FY17-ILEP-JMU-01		174,278		367,381
Pass-Through From International Research and Exchanges	19.408			193,103		367,381
Professional and Cultural Exchange Programs - Citizen Exchanges	19.415		904,938		11,521	937,935
Pass-Through From World Learning	19.415			32,997		937,935
Pass-Through From World Learning	19.418			50,733		50,733
Pass-Through From World Learning	19.500			281,770		281,770
Public Diplomacy Programs for Afghanistan and Pakistan	19.501		357,724			357,724
Pass-Through From World Learning	19.750			105,054		105,054
Weapons Removal and Abatement	19.800		1,159,858		62,513	1,230,573
Pass-Through From Energy & Climate Partnership of the Americas	19.U01	NEAPD-14-CA-1003		2,795		2,795
Pass-Through From Institute of International Education	19.U02	Mason Fulbright Orientation-S-ECAD-16-CA-1004-203886;3216-GMU-2.19.16		41,521		41,521
Pass-Through From Institute of International Education	19.U03	The Fulbright Gateway Program-204180;17885		2,661		2,661
Total Excluding Clusters Identified Below			10,231,497	1,780,483	74,034	

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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total
Research and Development:						
Professional and Cultural Exchange Programs - Special Professional and Cultural Programs	19.012		10,585			231,251
Environmental and Scientific Partnerships and Programs	19.017		79,950		68,712	79,950
Pass-Through From Institute of International Education	19.021			3,892		149,482
The U.S. President's Emergency Plan for AIDS Relief Programs	19.029	37188-1060	222,552		50,026	222,552
Pass-Through From Due Process of Law Foundation	19.345			6,836		6,836
Weapons Removal and Abatement	19.800		70,715			1,230,573
AEECA PD Programs	19.900		127,093			127,093
Total Research and Development			510,895	10,728	118,738	
Total U.S. Department of State			10,742,392	1,791,211	192,772	
U.S. DEPARTMENT OF TRANSPORTATION						
Airport Improvement Program	20.106		116,571			177,975
Highway Training and Education	20.215		22,500			102,017
National Motor Carrier Safety	20.218		4,817,889			4,817,889
Performance and Registration Information Systems Management	20.231		786,593			786,593
Commercial Driver's License Program Improvement Grant	20.232		67,447			67,447
Safety Data Improvement Program	20.234		175,491			175,491
Commercial Motor Vehicle Operator Training Grants	20.235		149,903			149,903
Commercial Vehicle Information Systems and Networks	20.237		737,736			737,736
Fuel Tax Evasion-Intergovernmental Enforcement Effort	20.240		199,958			199,958
High-Speed Rail Corridors and Intercity Passenger Rail Service – Capital Assistance Grants	20.319		30,665,890		22,077,166	30,665,890
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505		3,160,074		2,707,127	3,160,074
Formula Grants for Rural Areas	20.509		16,925,015		16,779,462	16,925,015
Public Transportation Research	20.514		145,828			195,100
Rail Fixed Guideway Public Transportation System State Safety Oversight Formula Grant Program	20.528		130,170			130,170
Alcohol Open Container Requirements	20.607		12,172,132		6,653,114	12,172,132
Pipeline Safety Program State Base Grant	20.700		2,028,976			2,028,976
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703		114,023			114,023
Maritime Studies and Innovations	20.820		16,089		16,089	16,089
Fatal Accident and Reporting	20.U01	DTNH22-12 & DTNH22-17	149,284			149,284
Providing Subject Matter Expertise to the FRA	20.U02	GS02F069BA-203650	58,617			58,617
Pass-Through From Syntek Technologies Incorporated	20.U03	Technical Support for Department of Transportation Positive Train Control Program -203973;1066738		236,697		236,697
Total Excluding Clusters Identified Below			72,640,186	236,697	48,232,958	
Federal Transit Cluster:						
Federal Transit-Formula Grants	20.507		2,203,533		2,203,533	17,739,865
Pass-Through From Greater Richmond Transit Company	20.507			15,536,332		17,739,865
Bus and Bus Facilities Formula Program	20.526		3,162,906		3,162,906	3,162,906
Total Federal Transit Cluster			5,366,439	15,536,332	5,366,439	
Highway Planning and Construction Cluster:						
Highway Planning and Construction	20.205		1,117,262,193		133,474,922	1,117,543,004
Highway Planning and Construction	20.205	459091-19C19	11,495		11,495	1,117,543,004
Highway Planning and Construction	20.205	EN06-076-123,P101,C501;UPC 81772	18,361		18,361	1,117,543,004
Pass-Through From Howard University	20.205			106,937		1,117,543,004
Pass-Through From Minnesota Department of Transportation Business Services	20.205			56,993		1,117,543,004
Pass-Through From University of Illinois	20.205	459091-19C19		51,420		1,117,543,004
Pass-Through From University of Wyoming	20.205			35,605		1,117,543,004
Recreational Trails Program	20.219		576,397		526,522	576,397
Total Highway Planning and Construction Cluster			1,117,868,446	250,955	134,031,300	

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Highway Safety Cluster:						
State and Community Highway Safety	20.600		7,847,906		3,663,394	8,004,203
Pass-Through From Battelle	20.600			32,875		8,004,203
Pass-Through From Booz Allen & Hamilton	20.600			47,330		8,004,203
Pass-Through From Crash Avoidance Metrics Partnership	20.600			44,414		8,004,203
Pass-Through From Westat Incorporated	20.600			31,678		8,004,203
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601		345,656		345,656	345,656
Child Safety and Child Booster Seats Incentive Grants	20.613		19,319		5,845	19,319
National Priority Safety Programs	20.616		3,441,541		1,413,380	3,441,541
Total Highway Safety Cluster			11,654,422	156,297	5,428,275	
Transit Services Programs Cluster:						
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513		5,159,401		1,798,498	5,159,401
Job Access And Reverse Commute Program	20.516		401,453		401,453	401,453
New Freedom Program	20.521		225,071		225,071	225,071
Total Transit Services Programs Cluster			5,785,925	-	2,425,022	
Research and Development:						
Pass-Through From University of Maryland	20.106			61,404		177,975
Pass-Through From University of Maryland	20.108			257,561		257,561
Highway Research and Development Program	20.200		1,044,629		471,333	6,273,291
Highway Research and Development Program	20.200	417980-19C46	46,171		46,171	6,273,291
Highway Research and Development Program	20.200	417980-19A53	13,592		13,592	6,273,291
Highway Research and Development Program	20.200	417734-19B83	55,109		55,109	6,273,291
Highway Research and Development Program	20.200	417980-19C47	645		645	6,273,291
Highway Research and Development Program	20.200	417980-19C45	12,575		12,575	6,273,291
Highway Research and Development Program	20.200	417943-19C37	1,711		1,711	6,273,291
Highway Research and Development Program	20.200	417661-19B65	7,774		7,774	6,273,291
Pass-Through From Battelle	20.200			93,017		6,273,291
Pass-Through From Crash Avoidance Metrics Partnership	20.200	417734-19B83		922,363		6,273,291
Pass-Through From Engineering & Software Consultants Incorporated	20.200			34,595		6,273,291
Pass-Through From Georgia Institute of Technology	20.200			42,607		6,273,291
Pass-Through From Iowa State University	20.200			62,347		6,273,291
Pass-Through From Leidos, Incorporated	20.200			21,695		6,273,291
Pass-Through From MRIGlobal	20.200			8,855		6,273,291
Pass-Through From National Academy of Sciences	20.200	417980-19A53 / 417980-19C45 / 417980-19C46 / 417980-19C47		3,476,237		6,273,291
Pass-Through From National Cooperative Highway Research Program	20.200	417943-19C37		43,802		6,273,291
Pass-Through From Transportation Research Board	20.200	417661-19B65		300,020		6,273,291
Pass-Through From University of Michigan - Ann Arbor	20.200			2,538		6,273,291
Pass-Through From University of Missouri Columbia	20.200			9,475		6,273,291
Pass-Through From University of North Carolina Chapel Hill	20.200			43,678		6,273,291
Pass-Through From University of South Florida	20.200			24,323		6,273,291
Pass-Through From Westat Incorporated	20.200			5,533		6,273,291
Highway Training and Education	20.215		79,517			102,017
Motor Carrier Research and Technology Programs	20.239		341,885			341,885
Railroad Research and Development	20.313		321,634		29,805	321,634
Railroad Safety Technology Grants	20.321		277,734		206,959	277,734
Pass-Through From Science Applications International Corporation	20.514			49,272		195,100
National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants	20.614		232,037		91,838	232,037
University Transportation Centers Program	20.701		2,679,870		1,251,689	3,605,568
University Transportation Centers Program	20.701	416880-19C32	7,440		7,440	3,605,568
Pass-Through From Rutgers, The State University of New Jersey	20.701			155,461		3,605,568
Pass-Through From The Research Foundation of State University of New York	20.701			106,268		3,605,568
Pass-Through From University of Idaho	20.701	416880-19C32		579,524		3,605,568
Pass-Through From University of Nevada Las Vegas	20.701			77,005		3,605,568
Transportation Planning, Research and Education	20.931		74,172			122,170

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Pass-Through From North Carolina Agricultural & Technical State University	20.931			47,998		122,170
Other Assistance	20.RD	DNTH2215D0004-0001	328,944			6,183,859
Other Assistance	20.RD	DTFH61-10-D-0023/5004	369			6,183,859
Other Assistance	20.RD	DTFH6117C00009	2,239			6,183,859
Other Assistance	20.RD	DTMC7514D00011 TO7007	607,931			6,183,859
Other Assistance	20.RD	DTMC75-14-D-00011/7002	152			6,183,859
Other Assistance	20.RD	DTMC7514D00011-7005	35,945			6,183,859
Other Assistance	20.RD	DTMC7514D00011L-7006	9,948			6,183,859
Other Assistance	20.RD	DTMC7514D00011L-7008	185,350			6,183,859
Other Assistance	20.RD	DTMC7514D00011L-7009	101,630			6,183,859
Other Assistance	20.RD	DTNH22-11-D-00231/0001	124,493		38,554	6,183,859
Other Assistance	20.RD	DTNH22-11-D-00236/TO 0009	248,502			6,183,859
Other Assistance	20.RD	DTNH22-11-D-00236L/0003	18,862			6,183,859
Other Assistance	20.RD	DTNH2215D00004-0002	174,767			6,183,859
Other Assistance	20.RD	DTNH2215D00022/0001-2	492,739			6,183,859
Other Assistance	20.RD	DTNH2215D00022-0002	176,877			6,183,859
Other Assistance	20.RD	DTNH2215D00022-0003	290,789			6,183,859
Other Assistance	20.RD	DTNH2215D00022-0004	7,411			6,183,859
Other Assistance	20.RD	DTPH5617P00016	10,000			6,183,859
Evaluation of Use of Recycled Concrete as an Additive to Base Coarse-Sub-base Material in Virginia Department of Transportation Projects	20.RD	VCTIR 105184-203018	14,217			6,183,859
Other Assistance	20.RD	HR 22-26;416051-19541		10,000	10,000	6,183,859
Material Model Development and Its Application Using Finite Element Methods in Engine Failure Analysis	20.RD	13-G-020-203093	404,725			6,183,859
Material Model Development and Its Application Using Finite Element Methods in Engine Failure Analysis	20.RD	203093;13-G-020		155,000	155,000	6,183,859
Other Assistance	20.RD	OTFH6110D00023T13003	23,193			6,183,859
Roadside Safety	20.RD	DTFH611-203241 203242 203967	1,253,514			6,183,859
Roadside Safety	20.RD	DTFH611-203697;HR 03-119 PO SUB0000734		69,773	69,773	6,183,859
Strategic Highway Research Program Research Support	20.RD	DTFH614-203907	28,680			6,183,859
Structural Countermeasure Research Program	20.RD	DTNH2215D00005-203937	130,127			6,183,859
Pass-Through From Crash Avoidance Metrics Partnership	20.RD	PO CAMP0000002		45,410		6,183,859
Pass-Through From Intelligent Automation Incorporated	20.RD	SUBCONTRACT 2260-1		10,553		6,183,859
Pass-Through From Leidos, Incorporated	20.RD	P010123462-05		(1,371)		6,183,859
Pass-Through From Leidos, Incorporated	20.RD	PO P010190233		29,402		6,183,859
Pass-Through From MaineWay Services	20.RD	DTMC75-14-A-00004 ORDER 9004		59,489		6,183,859
Pass-Through From MaineWay Services	20.RD	DTMC75-14-A-00004 ORDER 9009		37,858		6,183,859
Pass-Through From North Carolina Department of Transportation	20.RD	RP 2017-02		121,409		6,183,859
Pass-Through From Pennoni Associates Incorporated	20.RD	DTFH61-12-D-00030-T-13002		18,533		6,183,859
Pass-Through From Pennsylvania State University	20.RD	SUB NO. 4609-VT-USDOT-TC03		32,215		6,183,859
Pass-Through From State of Maryland	20.RD	Advancing Travel Behavior Information Gathering Through Public Domain Data-DTFH6116C00001-203832;35500-Z9193101		43,274		6,183,859
Pass-Through From State of Maryland	20.RD	Barrier Analysis of Event Tree Models for Aviation Safety-DTFAWA-11-D-00017; Delivery Order No. 004-204132;46351-Z9335101		58		6,183,859
Pass-Through From State of Maryland	20.RD	Fast-time simulation and sensitivity analysis for event sequence diagrams in the Integrated Safety Assessment Model-DTFAWA-11-D-00017-203243;9657-Z9779001		53,970		6,183,859
Pass-Through From State of Maryland	20.RD	University Transportation Centers Program - National-DTRT13GUTC30-204047;Z9600008		86,115		6,183,859
Pass-Through From State of Maryland	20.RD	Wake Turbulence Research-DTFAWA-11-D-0017/DO#0033-203894;36963-Z9234101		63,478		6,183,859

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Pass-Through From The National Academies of Sciences	20.RD	Application of Manual for Assessing Safety Hardware (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		36,382		6,183,859
Pass-Through From The National Academies of Sciences	20.RD	Evaluation the Performance of Longitudinal Barriers on Curved, Superelevated Roadway Sections-DTFH61-13-H-00024-203260;HR22-29A/PO SUB0000551		51,094		6,183,859
Pass-Through From Transportation Research Board	20.RD	HR 17-43		4,185		6,183,859
Pass-Through From Transportation Research Board	20.RD	HR 22-26;416051-19541		96,141		6,183,859
Pass-Through From Transportation Research Board (TRB)	20.RD	Germs on a plane-The Transmission and Risks of Airplane-Borne Diseases -203970;1061439		7,549		6,183,859
Pass-Through From University of Chicago	20.RD	Coordinated Transit Response Planning and Operations Support Tools for Mitigating Impacts of All-Hazard Emergency Events-D2015-SRER-007-204041;FP062899-E		31,397		6,183,859
Pass-Through From University of Texas at Austin	20.RD	Defining the Boundary Conditions for Composite Behavior of Geosynthetic Reinforced Soil (GRS) Structures-HR 24-41-203417;UTA14-001103		49,302		6,183,859
Pass-Through From Washington State Department of Transportation	20.RD	GCB 1973		209,575		6,183,859
Pass-Through From Westat Incorporated	20.RD	Evaluation of Advanced Displays and Controls -204010;8928-S-003		78,992		6,183,859
Pass-Through From Westat Incorporated	20.RD	Mind Wandering- Internal Distractions-DTNH22-14-C-00404-203411;6284-S-001		112,672		6,183,859
Total Research and Development			9,867,899	7,938,033	2,469,968	
Total U.S. Department of Transportation			1,223,183,317	24,118,314	197,953,962	
U.S. DEPARTMENT OF THE TREASURY						
Asset Forfeiture Funds - Federal Treasury	21.U01		3,785,882		378,585	3,785,882
Monetary Seizure Proceeds	21.U02	202896	48,410			48,410
Total Excluding Clusters Identified Below			3,834,292	-	378,585	
Total Department of the Treasury			3,834,292	-	378,585	
APPALACHIAN REGIONAL COMMISSION						
Appalachian Area Development	23.002		1,834,180		1,492,580	1,834,180
Appalachian Research, Technical Assistance, and Demonstration Projects	23.011		216,142		216,142	218,662
Total Excluding Clusters Identified Below			2,050,322	-	1,708,722	
Research and Development:						
Pass-Through From East Tennessee State University	23.011	Subcontract #: 220018-04		2,520		218,662
Total Research and Development			-	2,520	-	
Total Appalachian Regional Commission			2,050,322	2,520	1,708,722	
GENERAL SERVICES ADMINISTRATION						
Donation of Federal Surplus Personal Property	39.003		705,026			705,026
Total Excluding Clusters Identified Below			705,026	-	-	
Total General Services Administration			705,026	-	-	

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LIBRARY OF CONGRESS						
Books for the Blind and Physically Handicapped	42.001		178,209		52,500	199,207
Total Excluding Clusters Identified Below			178,209	-	52,500	
Research and Development:						
Books for the Blind and Physically Handicapped	42.001		20,998			199,207
Total Research and Development			20,998	-	-	
Total Library of Congress			199,207	-	52,500	
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION						
Science	43.001		456,010			9,119,267
Aeronautics	43.002		703,486			1,462,696
Pass-Through From Baylor University	43.002	NCC9-58-516		157,498		1,462,696
Pass-Through From Virginia Space Grant Consortium	43.002			536		1,462,696
Space Operations	43.007		4,365			4,365
Education	43.008		44,962			304,166
Pass-Through From Old Dominion University Research Foundation	43.008			1,338		304,166
Pass-Through From Old Dominion University Research Foundation	43.008	15-193-100502-010		1,136		304,166
Other Assistance	43.U01	#NNH141A10P /IPA-SWAP FY17	81,808			81,808
Other Assistance	43.U02	IPA-SWAP FY16	49,181			49,181
Pass-Through From Virginia Space Grant Consortium	43.U03	NNX16AI80A		5,355		5,355
Total Excluding Clusters Identified Below			1,339,812	165,863	-	
Research and Development:						
Science	43.001		6,723,079		775,408	9,119,267
Pass-Through From Arizona State University	43.001			210,371		9,119,267
Pass-Through From Bigelow Laboratory for Ocean Science	43.001	NNX13AE81G; BLOS 13-003		14,776		9,119,267
Pass-Through From Decision Science Research Institute	43.001			2,506		9,119,267
Pass-Through From Dixie State University	43.001			13,373		9,119,267
Pass-Through From Hampton University	43.001			19,814		9,119,267
Pass-Through From HX5 Sierra Limited Liability Corporation	43.001			60,729		9,119,267
Pass-Through From Johns Hopkins University	43.001			94,091		9,119,267
Pass-Through From Lightweight Telescopes Incorporated	43.001			333		9,119,267
Pass-Through From Massachusetts Institute of Technology	43.001			52,286		9,119,267
Pass-Through From MicroXact Incorporated	43.001			10,509		9,119,267
Pass-Through From National Institute of Aerospace Associates	43.001			303,227		9,119,267
Pass-Through From Pennsylvania State University	43.001	F93G		76,558		9,119,267
Pass-Through From Planetary Science Institute	43.001			11,981		9,119,267
Pass-Through From Prime Photonics Incorporated	43.001			1,105		9,119,267
Pass-Through From Prime Photonics Limited Company	43.001			1,127		9,119,267
Pass-Through From Remote Sensing Solutions, Incorporated	43.001	NNX14AD79G; RSS PO1344		16,499		9,119,267
Pass-Through From Research Foundation City University of New York	43.001	NNS14A06G; 49A10-A		39,150		9,119,267
Pass-Through From Science Systems & Applications Incorporated	43.001			503,933		9,119,267
Pass-Through From Smithsonian Astrophysical Observatory	43.001			153,746		9,119,267
Pass-Through From Smithsonian Astrophysical Observatory	43.001	AR6-17013A		27,836		9,119,267
Pass-Through From Smithsonian Institution	43.001			27,395		9,119,267
Pass-Through From Space Science Institute	43.001			28,835		9,119,267
Pass-Through From Space Telescope Science Institute	43.001			38,924		9,119,267
Pass-Through From University of Alaska	43.001			29,522		9,119,267
Pass-Through From University of California at Berkeley	43.001			63,420		9,119,267
Pass-Through From University of California, Santa Barbara	43.001			106		9,119,267
Pass-Through From University of Florida	43.001			12,822		9,119,267
Pass-Through From University of Illinois	43.001			15,862		9,119,267
Pass-Through From University of Michigan	43.001			24,377		9,119,267

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Pass-Through From University of New Hampshire	43.001			78,606		9,119,267
Pass-Through From University of Oklahoma	43.001			4,253		9,119,267
Pass-Through From Virginia Space Grant Consortium	43.001			2,106		9,119,267
Aeronautics	43.002		116,144		52,055	1,462,696
Pass-Through From NextGen Aeronautics Incorporated	43.002			53,381		1,462,696
Pass-Through From Space Telescope Science Institute	43.002			76,133		1,462,696
Pass-Through From University of Illinois	43.002			68,563		1,462,696
Pass-Through From University of Minnesota Twin Cities	43.002			203,594		1,462,696
Pass-Through From Virginia Space Grant Consortium	43.002			83,361		1,462,696
Exploration	43.003		78,871			78,871
Education	43.008		133,443			304,166
Pass-Through From National Institute of Aerospace	43.008	C16-2B00-JMU		9,450		304,166
Pass-Through From Old Dominion University Research Foundation	43.008			67,073		304,166
Pass-Through From Texas State University	43.008			17,514		304,166
Pass-Through From The National Institute of Aerospace Associates	43.008	Grant award C15-2B00-CNU/Sub-award activity number 2B05-CNU		29,250		304,166
Cross Agency Support	43.009		174,352			174,352
Space Technology	43.012		511,205		32,595	511,205
Other Assistance	43.RD	6563-VT	349,745			6,193,493
Other Assistance	43.RD	1518961	6,796			6,193,493
Other Assistance	43.RD	2014-CK-BX-0005	827,846		757,722	6,193,493
Other Assistance	43.RD	2917-VT-SUPPLEMENT 158	49,525			6,193,493
Other Assistance	43.RD	2A08-VT	2,560			6,193,493
Other Assistance	43.RD	2A24-VT	9,890			6,193,493
Other Assistance	43.RD	2B10-VT	28,223			6,193,493
Other Assistance	43.RD	2B81-VT	8,241			6,193,493
Other Assistance	43.RD	3777-VT	247,087			6,193,493
Other Assistance	43.RD	4740-022-VT	6,345			6,193,493
Other Assistance	43.RD	6554-VT	52,002			6,193,493
Other Assistance	43.RD	6570-VT	133,076			6,193,493
Aeronomy of Ice in the Mesosphere (AIM)	43.RD	220820	844			6,193,493
Other Assistance	43.RD	C15-2800-VT-2B67-VT	41,810			6,193,493
Other Assistance	43.RD	NAS5-26555/HST-GO-12055.27-A	11,607			6,193,493
Other Assistance	43.RD	NNX14AH15G	84,086		15,217	6,193,493
Other Assistance	43.RD	NNX15CC83P	3,766			6,193,493
Other Assistance	43.RD	NNX16C279C/NN07-01-Uva	68,408			6,193,493
Other Assistance	43.RD	RSA #1533276	2,166			6,193,493
Other Assistance	43.RD	RSA1549080	138,578			6,193,493
Pass-Through From Ascentech Enterprises Incorporated	43.RD	SC2016-01		34,510		6,193,493
Pass-Through From Catholic University of America	43.RD	Multi-spacecraft Observations and Modeling of Solar Energetic Particle Events NNG11PL10A - 204177;361375-SUB 1		234		6,193,493
Pass-Through From Catholic University of America	43.RD	Operations and Science Data Support for the IRIS Mission -NNG11PL10A - Task 152-203879;361352 SUB 1		20,163		6,193,493
Pass-Through From Catholic University of America	43.RD	Research for the Center for Research and Exploration in Solar-Heliospheric Science Sun Award - NNG11PL10A - Task 103-204176;361303-SUB 6		4,211		6,193,493
Pass-Through From Catholic University of America	43.RD	Science Support for NASA's Space Physics Data Facility (SPDF) NNG11PL10A Task 128-204185;361328 SUB 2		7,582		6,193,493
Pass-Through From Catholic University of America	43.RD	Science Support for NASA's Space Physics Data Facility (SPDF)-NNG11PL10A-203880;361328 SUB 1		177,089		6,193,493
Pass-Through From Catholic University of America	43.RD	Solar and Heliospheric-NNG11PL10A-202948-203904-204009-204120-204184;363481/361303		144,546		6,193,493
Pass-Through From Catholic University of America	43.RD	Space Physics Data Facility (SPDF) Science Support NNG11PL10A-202961;362448-SUB 1		925		6,193,493

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Pass-Through From DEPENDABLE COMPUTING, Limited Liability Company	43.RD	Subcontract No 2013002		9,175		6,193,493
Pass-Through From Elder Research, Incorporated	43.RD	NNX15CC33C		65,535		6,193,493
Pass-Through From Hampton University	43.RD	06-001		182,677		6,193,493
Pass-Through From Hampton University	43.RD	HU-150015		30,214		6,193,493
Pass-Through From Intelligent Automation Incorporated	43.RD	Developing a Safe Architecture for a Million-Flight National Airspace System (NAS) NNL16AA04C-204023;2217-1		52,321		6,193,493
Pass-Through From Jet Propulsion Laboratory	43.RD	A Pilot Study to Directly Measure the Dynamical Masses of Ulirgs at Intermediate Redshifts - 202677;1462408		2,560		6,193,493
Pass-Through From Jet Propulsion Laboratory	43.RD	Geodesy and Cartography - 201556;1345925		30,990		6,193,493
Pass-Through From Jet Propulsion Laboratory	43.RD	Local and Global Cartography and Landing Site Characterization - 201553;1745		48,961		6,193,493
Pass-Through From Jones Edmunds	43.RD	14000-229-01		85,056		6,193,493
Pass-Through From Logistics Management Institute	43.RD	Developing Methods for Specifying Autonomous Systems Behavior NNH16CT04C-203979;1763/PRM3.T04C.NS603.01		89,330		6,193,493
Pass-Through From Logistics Management Institute	43.RD	Systems Analysis Benefits Metrics-NNH13CH52Z-203890		48,641		6,193,493
Pass-Through From M4 Engineering Incorporated	43.RD	NNX15CD08C		95,656		6,193,493
Pass-Through From Mosaic Air Traffic Management Incorporated	43.RD	Aviation Data Analytics - 203797;1044332		118,586		6,193,493
Pass-Through From N5 Sensors Incorporated	43.RD	Nano-engineered Hybrid Gas Sensors for Spacesuit Monitoring-NNX15CJ51P-203683/NNX17CJ01C-203988;964805		25,993		6,193,493
Pass-Through From NanoSonic, Incorporated	43.RD	N-A18P		15,652		6,193,493
Pass-Through From NanoSonic, Incorporated	43.RD	N-D05C		1,239		6,193,493
Pass-Through From NanoSonic, Incorporated	43.RD	N-K08P		21,832		6,193,493
Pass-Through From NanoSonic, Incorporated	43.RD	N-L60P		28,653		6,193,493
Pass-Through From NanoSonic, Incorporated	43.RD	N-S07P		28,812		6,193,493
Pass-Through From National Institute of Aerospace Associates Incorporated	43.RD	C15-2B00-VT 2B41-VT		104,580		6,193,493
Pass-Through From Prime Photonics Incorporated	43.RD	NAS 02-406-TO 12		36,264		6,193,493
Pass-Through From Radiation Monitoring Devices, Incorporated	43.RD	C17-03		26,199		6,193,493
Pass-Through From Southwest Research Institute	43.RD	NASA JPL - NAS703001		119,253		6,193,493
Pass-Through From Southwest Research Institute	43.RD	NASA JPL - NNX13AG36A		6,995		6,193,493
Pass-Through From Southwest Research Institute	43.RD	NASA JPL - NNX13AH84G		20,478		6,193,493
Pass-Through From Southwest Research Institute	43.RD	New Horizons Mission to Pluto NASW-02008-220629;277046Q		128,220		6,193,493
Pass-Through From Space Telescope Science Inst	43.RD	48020		48,326		6,193,493
Pass-Through From The Johns Hopkins University Applied Physics Laboratory	43.RD	119554		104,040		6,193,493
Pass-Through From Trident Vantage Systems	43.RD	Data System Sustaining Engineering and Support NNG15CR65C-203775;TVS-2015-10-011		2,094,038		6,193,493
Pass-Through From University of California, Berkeley	43.RD	SUBCONTRACT 00009423		4,815		6,193,493
Pass-Through From University Of Iowa	43.RD	Enhancing Airplane State Awareness for Current and Future Operations-NNL16AA15C-204030;W000880292		49,423		6,193,493
Pass-Through From Vantage Partners Limited Liability Corporation	43.RD	VPL-PO-17-194		4,618		6,193,493
Pass-Through From Virginia Space Grant Consortium	43.RD	ACRP 15-16 Zhang		2,500		6,193,493
Total Research and Development			9,809,695	6,669,389	1,632,997	
Total National Aeronautics and Space Administration			11,149,507	6,835,252	1,632,997	

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NATIONAL ENDOWMENT FOR THE HUMANITIES						
Promotion of the Arts-Grants to Organizations and Individuals	45.024		163,482			188,482
Promotion of the Arts-Partnership Agreements	45.025		708,700			708,700
Promotion of the Humanities-Federal/State Partnership	45.129		558,067			558,067
Promotion of the Humanities-Division of Preservation and Access	45.149		68,703			161,433
Promotion of the Humanities-Research	45.161		108,152		16,861	825,940
Promotion of the Humanities-Teaching and Learning Resources and Curriculum Development	45.162		118,034			196,284
Promotion of the Humanities-Professional Development	45.163		440,911			648,295
Pass-Through From Old Dominion University Research Foundation	45.163	17-215-100633-010		6,101		648,295
Promotion of the Humanities-Public Programs	45.164		71,015			159,997
Promotion of the Humanities-Office of Digital Humanities	45.169		165,784			297,240
Pass-Through From United States Ship Constitution Museum	45.301			18,211		18,211
Grants to States	45.310		3,789,756			3,789,756
National Leadership Grants	45.312		52,103			437,690
Laura Bush 21st Century Librarian Program	45.313		32,801			32,801
Other Assistance	45.U01	PC-15-8-058	24,366			24,366
Other Assistance	45.U02	PC-15-8-059	26,608			26,608
Pass-Through From American Folklore Society	45.U03	Society's National Folklore Archives Initiative -204119;1106909		4,373		4,373
Total Excluding Clusters Identified Below			6,328,482	28,685	16,861	
Research and Development:						
Promotion of the Arts-Grants to Organizations and Individuals	45.024		25,000			188,482
Promotion of the Humanities-Division of Preservation and Access	45.149		65,093			161,433
Pass-Through From University of Florida	45.149			18,931		161,433
Pass-Through From University of Nebraska - Lincoln	45.149			8,706		161,433
Promotion of the Humanities-Fellowships and Stipends	45.160		87,327			87,327
Promotion of the Humanities-Research	45.161		717,788		534	825,940
Promotion of the Humanities-Teaching and Learning Resources and Curriculum Development	45.162		78,250			196,284
Promotion of the Humanities-Professional Development	45.163		160,685			648,295
Pass-Through From The Huntington Library	45.163	5127-T		40,598		648,295
Promotion of the Humanities-Public Programs	45.164		88,982			159,997
Promotion of the Humanities-Office of Digital Humanities	45.169		131,456			297,240
National Leadership Grants	45.312		324,357		87,659	437,690
Pass-Through From Science Museum of Virginia Foundation	45.312			57,841		437,690
Pass-Through From University of Nebraska at Omaha	45.312			3,389		437,690
Pass-Through From The Trustees of Amherst College	45.RD	Preservation and Access: Humanities Collections and Reference Resources -203541;1982		21,029		21,029
Total Research and Development			1,678,938	150,494	88,193	
Total National Endowment for the Humanities			8,007,420	179,179	105,054	
NATIONAL SCIENCE FOUNDATION						
Engineering Grants	47.041		449,512			18,641,646
Pass-Through From North Carolina State University	47.041			545		18,641,646
Pass-Through From Oregon State University	47.041			72,554		18,641,646
Pass-Through From University of Washington	47.041			25,889		18,641,646
Mathematical and Physical Sciences	47.049		241,012			15,083,600
Geosciences	47.050		112,292			9,465,518
Pass-Through From Fort Hays State University	47.050			5,335		9,465,518
Pass-Through From National Science Foundation	47.050			19,930		9,465,518
Computer and Information Science and Engineering	47.070		79,670			19,577,393
Biological Sciences	47.074		338,346			10,375,841
Pass-Through From National Science Foundation	47.074			14,413		10,375,841
Social, Behavioral, and Economic Sciences	47.075		52,164			2,335,821
Pass-Through From Virginia Space Grant Consortium	47.075			5,165		2,335,821
Education and Human Resources	47.076	1323283	3,229,609		30,361	21,575,412
Pass-Through From Illinois State University	47.076			9,563		21,575,412

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Pass-Through From National Center for Science and Civic Engagement	47.076			470		21,575,412
Pass-Through From Old Dominion University Research Foundation	47.076	13-128-331761		6,535		21,575,412
Pass-Through From Prince George's Community College	47.076			54,550		21,575,412
Pass-Through From The Research Foundation of State	47.076			8,000		21,575,412
Office of International and Integrative Activities	47.079		26,149			746,370
Interagency Personnel Act Agreement for Anthony Kelly	47.U01	1460631-203356	194,292			194,292
Interagency Personnel Act Agreement for Margret Hjalmarson	47.U02	1461865-203355	135,782			135,782
Interagency Personnel Act Agreement for Padmanabhan Seshaiyer	47.U03	1560583-203686	223,476			223,476
Other Assistance	47.U04	1540578	346,210			346,210
Other Assistance	47.U05	NNCO-1440917	291,384			291,384
Pass-Through From American Association for the Advancement of Science	47.U06	Science and Technology Policy Fellowship -203655;2502		21,237		21,237
Pass-Through From American Association for the Advancement of Science	47.U07	Science Support 2016-2017 - 204017;2502-1		91,493		91,493
Pass-Through From Whatcom Community College	47.U08	Whatcom Community College Course Development-1361636-203715;1013071		21,280		21,280
Total Excluding Clusters Identified Below			5,719,898	356,959	30,361	
Research and Development:						
Engineering Grants	47.041		16,402,852		387,324	18,641,646
Engineering Grants	47.041	IIP-1266065	22,500		22,500	18,641,646
Pass-Through From ArchieMD, Incorporated	47.041			43,853		18,641,646
Pass-Through From Ball State University	47.041			24,439		18,641,646
Pass-Through From BEM Controls Limited Liability Corporation	47.041			65,858		18,641,646
Pass-Through From Cambrian Design and Development	47.041			51,488		18,641,646
Pass-Through From Cell Free Bioinnovations Incorporated	47.041			17,747		18,641,646
Pass-Through From Clemson University	47.041			64,797		18,641,646
Pass-Through From Columbia University	47.041			41,543		18,641,646
Pass-Through From High Precision Devices	47.041	p16160-01		1,007		18,641,646
Pass-Through From Iowa State University	47.041			209,071		18,641,646
Pass-Through From Iowa State University	47.041	4206034A		2,839		18,641,646
Pass-Through From Johns Hopkins University	47.041			44,534		18,641,646
Pass-Through From Nanofoundry Limited Liability Corporation	47.041	IIP-1430991		21		18,641,646
Pass-Through From North Carolina State University	47.041			404,953		18,641,646
Pass-Through From North Dakota State University	47.041			4,110		18,641,646
Pass-Through From Pennsylvania State University	47.041			94,243		18,641,646
Pass-Through From PFP Cybersecurity	47.041			10,754		18,641,646
Pass-Through From Purdue University	47.041			2,382		18,641,646
Pass-Through From Rensselaer Polytechnic Institute	47.041			111,129		18,641,646
Pass-Through From Texas A&M University	47.041			1,436		18,641,646
Pass-Through From University of Arizona	47.041			28,915		18,641,646
Pass-Through From University of Arkansas Fayetteville	47.041			26,094		18,641,646
Pass-Through From University of Central Florida	47.041			33,848		18,641,646
Pass-Through From University of Colorado	47.041			32,877		18,641,646
Pass-Through From University of Connecticut	47.041			77,864		18,641,646
Pass-Through From University of Maryland	47.041			63,345		18,641,646
Pass-Through From University of Oklahoma	47.041			72,583		18,641,646
Pass-Through From University of Pittsburgh	47.041	0051478 (011872-1)		9,026		18,641,646
Pass-Through From University of South Carolina	47.041			42,141		18,641,646
Pass-Through From University of South Carolina	47.041	16-3108/20000028988		51,730		18,641,646
Pass-Through From University of Texas at El Paso	47.041			33,166		18,641,646
Pass-Through From University of Wisconsin Milwaukee	47.041			1		18,641,646
Mathematical and Physical Sciences	47.049		14,650,596		283,898	15,083,600
Pass-Through From Center for Undergraduate Research in Mathematics	47.049	R0112205, #16-0471		5,878		15,083,600
Pass-Through From Indiana University	47.049			28,016		15,083,600
Pass-Through From Mathematical Modeling	47.049			16,800		15,083,600
Pass-Through From National Institute of Aerospace Associates	47.049			92,086		15,083,600
Pass-Through From Physics Teacher Education Coalition	47.049	808790		12,781		15,083,600
Pass-Through From University of Houston	47.049			7,062		15,083,600

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Pass-Through From University of Notre Dame	47.049	PHY-12199444/PHY-12199444		1,047		15,083,600
Pass-Through From University of Notre Dame	47.049			5,291		15,083,600
Pass-Through From University of Texas Rio Grande Valley	47.049			23,031		15,083,600
Geosciences	47.050		8,474,718		624,196	9,465,518
Geosciences	47.050	16454444	52,024		52,024	9,465,518
Geosciences	47.050	417239-19A90	5,962		5,962	9,465,518
Geosciences	47.050	OCE-1505604	831		831	9,465,518
Pass-Through From Arizona State University	47.050			953		9,465,518
Pass-Through From Bermuda Institute of Ocean Sciences	47.050	OCE-1258622; 132150		21,041		9,465,518
Pass-Through From Columbia University	47.050	PLR-1440435; 2GG008855		126,748		9,465,518
Pass-Through From Consortium for Ocean Leadership, Incorporated	47.050	SA 15-23		15,925		9,465,518
Pass-Through From Johns Hopkins University	47.050			134,651		9,465,518
Pass-Through From Massachusetts Institute of Technology	47.050			168,012		9,465,518
Pass-Through From Purdue University	47.050			82,024		9,465,518
Pass-Through From The Field Museum	47.050			3,807		9,465,518
Pass-Through From University of Arizona	47.050	344931; NSF ICER 1642894		123,008		9,465,518
Pass-Through From University of Chicago	47.050			5,266		9,465,518
Pass-Through From University of Colorado at Boulder	47.050	417239-19A90		5,962		9,465,518
Pass-Through From University of Illinois	47.050			71,565		9,465,518
Pass-Through From University of New Mexico	47.050			14,343		9,465,518
Pass-Through From University of Oregon	47.050	2001S0A		21,121		9,465,518
Computer and Information Science and Engineering	47.070		18,847,036		744,778	19,577,393
Pass-Through From Arizona State University	47.070			3,121		19,577,393
Pass-Through From Emory University	47.070			10,781		19,577,393
Pass-Through From Florida International University	47.070	800006269-01UG		19,618		19,577,393
Pass-Through From Indiana University	47.070			196,435		19,577,393
Pass-Through From Regents of the University of California	47.070			101,465		19,577,393
Pass-Through From Rutgers, The State University of New Jersey	47.070			56,178		19,577,393
Pass-Through From University of Arizona	47.070			46,299		19,577,393
Pass-Through From University of California, San Diego	47.070			63,441		19,577,393
Pass-Through From University of Colorado	47.070			69,139		19,577,393
Pass-Through From University of Florida	47.070			3,835		19,577,393
Pass-Through From University of Illinois	47.070			30,876		19,577,393
Pass-Through From Utah State University	47.070			49,499		19,577,393
Biological Sciences	47.074		9,399,765		809,275	10,375,841
Biological Sciences	47.074	Houston F21010	24,029		24,029	10,375,841
Pass-Through From Auburn University	47.074			14,266		10,375,841
Pass-Through From Cary Institute of Ecosystem Studies Incorporated	47.074			14,684		10,375,841
Pass-Through From College of Charleston	47.074			7,923		10,375,841
Pass-Through From Dartmouth College	47.074			6,160		10,375,841
Pass-Through From Duke University	47.074			315,678		10,375,841
Pass-Through From Michigan State University	47.074			109,378		10,375,841
Pass-Through From Randolph Macon College	47.074	Geospatial Analysis of Virginia Barrier Islands		503		10,375,841
Pass-Through From Texas A&M University	47.074			71,025		10,375,841
Pass-Through From University of California, Davis	47.074			7,930		10,375,841
Pass-Through From University of Georgia	47.074			32,451		10,375,841
Pass-Through From University of Michigan	47.074	3003073693		11,086		10,375,841
Pass-Through From University of South Florida	47.074			1,781		10,375,841
Pass-Through From Washington University	47.074			6,423		10,375,841
Social, Behavioral, and Economic Sciences	47.075		2,064,774		268,914	2,335,821
Pass-Through From American Sociological Association	47.075			48,455		2,335,821
Pass-Through From American Statistical Association	47.075			31,437		2,335,821
Pass-Through From Arizona State University	47.075			3,688		2,335,821
Pass-Through From Duke University	47.075			29,357		2,335,821
Pass-Through From Rutgers University	47.075			2,901		2,335,821
Pass-Through From University of California San Diego	47.075	48559775		1,462		2,335,821
Pass-Through From University Of Michigan	47.075			49,112		2,335,821
Pass-Through From University of Oklahoma	47.075			22,829		2,335,821
Pass-Through From University of Southern Mississippi	47.075			11,995		2,335,821
Pass-Through From University of Southern Mississippi	47.075	USM-GR05085-004		9,807		2,335,821
Pass-Through From University Of Washington	47.075			2,675		2,335,821
Education and Human Resources	47.076		17,463,551		2,139,087	21,575,412

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Education and Human Resources	47.076	DUE-1525593, DUE-1446258	142,608		142,608	21,575,412
Pass-Through From American Association of Community Colleges	47.076	AACC-138800-05/AACC-138800-09		11,751		21,575,412
Pass-Through From American Educational Research Association	47.076			3,992		21,575,412
Pass-Through From Biological Sciences Curriculum Study	47.076			47,289		21,575,412
Pass-Through From Bowie State University	47.076			23,201		21,575,412
Pass-Through From Brigham Young University	47.076			7,007		21,575,412
Pass-Through From California State University East Bay Foundation	47.076	W114502-241		15,925		21,575,412
Pass-Through From City College of New York	47.076			27,182		21,575,412
Pass-Through From George Washington University	47.076			11,827		21,575,412
Pass-Through From George Washington University	47.076	16-S28		30,000		21,575,412
Pass-Through From Howard University	47.076	DRL-1510347/0008783-1000058591		70,021		21,575,412
Pass-Through From Howard University	47.076			100,705		21,575,412
Pass-Through From Johnson C Smith University	47.076			2,263		21,575,412
Pass-Through From Marymount University	47.076	20-1200902		20,186		21,575,412
Pass-Through From Michigan State University	47.076			39,037		21,575,412
Pass-Through From Montana State University	47.076			3,319		21,575,412
Pass-Through From Museum of Science and Industry	47.076			41,734		21,575,412
Pass-Through From North Dakota State University	47.076			1,263		21,575,412
Pass-Through From Ohio State University	47.076			5,112		21,575,412
Pass-Through From Old Dominion University Research Foundation	47.076	1601614/17-111-100607-010		30,193		21,575,412
Pass-Through From South Dakota School of Mines & Technology	47.076			35,017		21,575,412
Pass-Through From Stevens Institute of Technology	47.076	2102411-05		8,790		21,575,412
Pass-Through From The Concord Consortium	47.076	264.02.01		13,767		21,575,412
Pass-Through From University of Colorado	47.076			27,616		21,575,412
Pass-Through From University of Pittsburgh	47.076	Subcontract #: 0044209		82,676		21,575,412
Pass-Through From Villanova University	47.076			653		21,575,412
Polar Programs	47.078		65,868			117,783
Pass-Through From Clemson University	47.078			19,101		117,783
Pass-Through From University of Colorado at Boulder	47.078			32,814		117,783
Office of International and Integrative Activities	47.079		720,221		251,294	746,370
Office of Cyberinfrastructure	47.080		132,504		69,191	404,286
Pass-Through From University of Illinois at Urbana-Champaign	47.080			(846)		404,286
Pass-Through From University of Maryland	47.080			174,697		404,286
Pass-Through From University of North Carolina-Chapel Hill	47.080			37,673		404,286
Pass-Through From Utah State University	47.080			60,258		404,286
Pass-Through From Boise State University	47.083			27,919		47,161
Pass-Through From Colorado State University	47.083			6,136		47,161
Pass-Through From George Washington University	47.083			13,106		47,161
Other Assistance	47.RD	CHE-1551964	126,959			1,152,091
Interagency Personnel Act Agreement for Deborah Goodings-CMMI	47.RD	1530886-203450	293,432			1,152,091
Interagency Personnel Act Agreement Olds-BIO	47.RD	1461743-203376	212,576			1,152,091
Other Assistance	47.RD	IPA-BURBEY EAR-1551394	174,112			1,152,091
Other Assistance	47.RD	MCB-1517298	296,623			1,152,091
Pass-Through From Gaite Limited Liability Corporation	47.RD	1621994		32,978		1,152,091
Pass-Through From Predictive Science Incorporated	47.RD	Physical Links Between Velocity and Source Region Parameters-AGS-1249270-202906;690000		15,411		1,152,091
Total Research and Development			89,573,541	5,197,678	5,825,911	
Total National Science Foundation			95,293,439	5,554,637	5,856,272	
SMALL BUSINESS ADMINISTRATION						
Small Business Development Centers	59.037		2,781,717		602,803	2,978,674
Pass-Through From Community Business Partnership	59.037			196,957		2,978,674
Federal and State Technology Partnership Program	59.058		73,189			73,189
State Trade and Export Promotion Pilot Grant Program	59.061		491,150			491,150
Pass-Through From Community Business Partnership	59.U01	Veterans Business Opportunity Center (VBOC) -203510;421371		257,163		257,163
Total Excluding Clusters Identified Below			3,346,056	454,120	602,803	

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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total
Total Small Business Administration			3,346,056	454,120	602,803	
U.S. DEPARTMENT OF VETERAN'S AFFAIRS						
Grants to States for Construction of State Home Facilities	64.005		717,533			717,533
Veterans State Domiciliary Care	64.014		513,297			513,297
Veterans State Nursing Home Care	64.015		21,859,736			21,859,736
Burial Expenses Allowance for Veterans	64.101		747,859			747,859
Veterans Information and Assistance	64.115		9,859			9,859
All-Volunteer Force Educational Assistance	64.124		666,025			666,025
State Cemetery Grants	64.203		1,359,823			1,359,823
Pass-Through From Corporation For Public Broadcasting	64.U01	CPB Fiscal Stabilization		(1)		(1)
Total Excluding Clusters Identified Below			25,874,132	(1)	-	
Research and Development:						
Asymptomatic Carotid Stenosis and Cognitive Correlates of Function	64.RD	512-D65004-203380	5,991			366,266
Asymptomatic Carotid Stenosis-Cognitive Function and Plaque Correlates	64.RD	VA245-16-P-2047-203852	80,311			366,266
Interagency Personnel Act Agreement for Farrokh Alemi - Bay Pines	64.RD	203861	30,222			366,266
Interagency Personnel Act Agreement for Giang	64.RD	203860	13,165			366,266
Interagency Personnel Act Agreement for Janusz Wojtusiak - Bay Pines	64.RD	203883	18,143			366,266
Sahu-IPA	64.RD		52,236			366,266
Salem Va Medical Center	64.RD		74,859			366,266
Salem-Krupnick	64.RD		16,848			366,266
Salem-Krupnick IPA	64.RD		18,475			366,266
Stimson IPA	64.RD		31,049			366,266
Other Assistance	64.RD	VA246-16-P-5852	2,038			366,266
Other Assistance	64.RD	VA268-16-C-0013	22,929			366,266
Total Research and Development			366,266	-	-	
Total U.S. Department of Veteran's Affairs			26,240,398	(1)	-	
ENVIRONMENTAL PROTECTION AGENCY						
State Indoor Radon Grants	66.032		75,508			75,508
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034		682,775			682,775
State Clean Diesel Grant Program	66.040		219,632		218,148	219,632
Pass-Through From George Washington University	66.121	16-SC04		48,165		48,165
Surveys, Studies, Investigations, Demonstrations, and Training Grants - Section 1442 of the Safe Drinking Water Act	66.424		49,164			152,181
State Public Water System Supervision	66.432		2,006,000			2,006,000
Urban Waters Small Grants	66.440		32,504			32,504
Water Quality Management Planning	66.454		262,510		84,736	301,979
Nonpoint Source Implementation Grants	66.460		3,715,712		2,135,696	3,750,047
Chesapeake Bay Program	66.466		7,710,009		581,100	9,294,097
Chesapeake Bay Program	66.466	544908-19B96	9,250		9,250	9,294,097
Chesapeake Bay Program	66.466	544661-19C11	11,827		11,827	9,294,097
Pass-Through From National Fish Foundation	66.466			15,295		9,294,097
Pass-Through From National Fish & Wildlife Foundation	66.466	544661-19C11 / 544908-19B96		262,176		9,294,097
Pass-Through From National Fish and Wildlife Foundation	66.466	45073		2,082		9,294,097
Pass-Through From Sustainable Chesapeake	66.466			675		9,294,097
Beach Monitoring and Notification Program Implementation Grants	66.472		225,467			259,558
P3 Award: National Student Design Competition for Sustainability	66.516		22,927			37,936
Performance Partnership Grants	66.605		9,972,684		77,262	10,376,425
Environmental Information Exchange Network Grant Program and Related Assistance	66.608		45,261			45,261
TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals	66.707		198,483			198,483
Pollution Prevention Grants Program	66.708		51,154			51,154
Source Reduction Assistance	66.717		13,516			13,516
Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	66.802		281,155			281,155

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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total
Underground Storage Tank Prevention, Detection and Compliance Program	66.804		717,045			717,045
Leaking Underground Storage Tank Trust Fund Corrective Action Program	66.805		1,535,866			1,535,866
Superfund State and Indian Tribe Core Program Cooperative Agreements	66.809		193,308			193,308
Brownfields Assessment and Cleanup Cooperative Agreements	66.818		108,613			108,613
Total Excluding Clusters Identified Below			28,140,370	328,393	3,118,019	
Clean Water State Revolving Fund Cluster:						
Capitalization Grants for Clean Water State Revolving Funds	66.458		18,271,059		17,515,864	18,271,059
Total Clean Water State Revolving Fund Cluster			18,271,059	-	17,515,864	
Drinking Water State Revolving Fund Cluster:						
Capitalization Grants for Drinking Water State Revolving Funds	66.468		14,832,582		10,543,364	14,832,582
Total Drinking Water State Revolving Fund Cluster			14,832,582	-	10,543,364	
Research and Development:						
National Clean Diesel Emissions Reduction Program	66.039		83,206		18,744	83,206
Surveys, Studies, Investigations, Demonstrations, and Training Grants - Section 1442 of the Safe Drinking Water Act	66.424		103,017			152,181
Water Quality Management Planning	66.454	16260	39,469		34,376	301,979
Nonpoint Source Implementation Grants	66.460		34,335			3,750,047
Regional Wetland Program Development Grants	66.461		205,540			281,747
Pass-Through From New Hampshire Department of Environmental Services	66.461			76,207		281,747
Chesapeake Bay Program	66.466		1,186,261		35,110	9,294,097
Chesapeake Bay Program	66.466	CB-96326701	5,719		5,719	9,294,097
Pass-Through From Chesapeake Bay Foundation Incorporated	66.466			438		9,294,097
Pass-Through From Lynnhaven River NOW	66.466	0603.14.045239		10,809		9,294,097
Pass-Through From National Fish & Wildlife Foundation	66.466			10,836		9,294,097
Pass-Through From National Fish and Wildlife Foundation	66.466	FC.R238; 0600.15.049392		50,429		9,294,097
Pass-Through From Oyster Recovery Partnership, Incorporated	66.466	602.13040224		379		9,294,097
Pass-Through From Pacific Walrus Conservation Fund	66.466			17,912		9,294,097
Beach Monitoring and Notification Program Implementation Grants	66.472		34,091			259,558
Senior Environmental Employment Program	66.508		268,796			268,796
Pass-Through From Carnegie Mellon University	66.509			4,759		30,846
Pass-Through From Clark University	66.509			19,730		30,846
Pass-Through From Washington University	66.509	WU-14-225		6,357		30,846
Office of Research and Development Consolidated Research/Training/Fellowships	66.511		205,958		10,000	205,958
Greater Research Opportunities (GRO) Fellowships For Undergraduate Environmental Study	66.513		15,993			15,993
Science To Achieve Results (STAR) Fellowship Program	66.514		18,404			18,404
P3 Award: National Student Design Competition for Sustainability	66.516		15,009			37,936
Performance Partnership Grants	66.605	16073	403,741		37,028	10,376,425
Brownfields Training, Research, and Technical Assistance Grants and Cooperative Agreements	66.814		58,360		19,467	58,360
Pass-Through From Research Triangle Institute	66.RD	7-312-0212979-5256OL		17,564		17,564
Total Research and Development			2,677,899	215,420	160,444	
Total Environmental Protection Agency			63,921,910	543,813	31,337,691	
NUCLEAR REGULATORY COMMISSION						
U. S. Nuclear Regulatory Commission Nuclear Education Grant Program	77.006		93,868			93,868
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008		473,579			664,770
Total Excluding Clusters Identified Below			567,447	-	-	
Research and Development:						
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008		191,191			664,770
Total Research and Development			191,191	-	-	
Total Nuclear Regulatory Commission			758,638	-	-	

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U.S. DEPARTMENT OF ENERGY						
State Energy Program	81.041		1,089,307			1,605,488
Weatherization Assistance for Low-Income Persons	81.042		3,600,747		3,600,747	3,600,747
Office of Science Financial Assistance Program	81.049		10,000			10,095,074
Pass-Through From National Fire Protection Association	81.086	2015104		51,334		1,152,249
Renewable Energy Research and Development	81.087		181,601		93,312	1,243,729
Pass-Through From Dominion Energy	81.087			30,070		1,243,729
Pass-Through From Pennsylvania State University	81.087	5266-TC-DOE-5675		31,800		1,243,729
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	81.117		210,781			301,423
State Energy Program Special Projects	81.119		59,123			479,247
Nuclear Energy Research, Development and Demonstration	81.121		48,203			1,842,260
Pass-Through From Massachusetts Institute of Technology	81.121			11,984		1,842,260
Advanced Research Projects Agency - Energy	81.135		33,430			936,473
Pass-Through From University of Illinois	81.135	082394-15844		49,688		936,473
Other Assistance	81.U01	1499108	34,700			34,700
Other Assistance	81.U02	IPA-SHUART	15,901			15,901
Total Excluding Clusters Identified Below			5,283,793	174,876	3,694,059	
Research and Development:						
State Energy Program	81.041		516,181		516,181	1,605,488
Office of Science Financial Assistance Program	81.049		9,003,839		113,708	10,095,074
Pass-Through From Giner Incorporated	81.049			146,241		10,095,074
Pass-Through From Innovative Wireless Technologies Incorporated	81.049			38,612		10,095,074
Pass-Through From Louisiana State University	81.049			183,246		10,095,074
Pass-Through From Michigan State University	81.049			24		10,095,074
Pass-Through From Ohio State University	81.049			109,549		10,095,074
Pass-Through From Ohio State University Research Foundation	81.049	60042071		40,282		10,095,074
Pass-Through From Oregon State University	81.049			14,818		10,095,074
Pass-Through From Pennsylvania State University	81.049			235,142		10,095,074
Pass-Through From Reservoir Labs, Incorporated	81.049	DE-SC0014413; 16-SUBC-440-		86,451		10,095,074
Pass-Through From Smithsonian Institution	81.049	0000336870		50,962		10,095,074
Pass-Through From University of California at Berkeley	81.049			56,501		10,095,074
Pass-Through From University of California Davis	81.049			2		10,095,074
Pass-Through From University of Michigan - Ann Arbor	81.049			55,223		10,095,074
Pass-Through From University of North Carolina	81.049	5103980		64,182		10,095,074
Pass-Through From Vanderbilt University	81.065			213,730		213,730
Regional Biomass Energy Programs	81.079		95,434			95,434
Conservation Research and Development	81.086		699,460			1,152,249
Pass-Through From North Carolina State University	81.086			401,455		1,152,249
Renewable Energy Research and Development	81.087		915,019		210,257	1,243,729
Pass-Through From California Polytechnic State University San Luis Obispo	81.087			14,641		1,243,729
Pass-Through From SRI International	81.087			23,534		1,243,729
Pass-Through From University of Florida	81.087			46,541		1,243,729
Pass-Through From Virginia Electric & Power Company	81.087			523		1,243,729
Fossil Energy Research and Development	81.089		2,839,226		283,812	3,521,442
Pass-Through From Advanced Resources International Incorporated	81.089			14,208		3,521,442
Pass-Through From Southern States Energy Board	81.089			361,256		3,521,442
Pass-Through From University of Kentucky	81.089			306,752		3,521,442
Defense Nuclear Nonproliferation Research	81.113		202,978		202,978	202,978
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	81.117		90,642			301,423
State Energy Program Special Projects	81.119		310,343		310,343	479,247
Pass-Through From Pacific Northwest National Laboratory	81.119			109,781		479,247
Nuclear Energy Research, Development and Demonstration	81.121		1,019,018		405,687	1,842,260
Pass-Through From Electric Power Research Institute	81.121	1005187		247,302		1,842,260
Pass-Through From Fermi Research Alliance, Limited Liability Company	81.121			924		1,842,260
Pass-Through From Georgia Institute of Technology	81.121			3,288		1,842,260
Pass-Through From Ohio State University Research Foundation	81.121	60043837-VCU		98,060		1,842,260
Pass-Through From Pennsylvania State University	81.121	5293-VCU-DOE-8425		88,039		1,842,260
Pass-Through From Stony Brook University	81.121			65,165		1,842,260
Pass-Through From The University of Tennessee	81.121	A16-037-S002		102,503		1,842,260
Pass-Through From University of Florida	81.121			8,400		1,842,260

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Pass-Through From University of Utah	81.121	10035152-VCU		40,385		1,842,260
Pass-Through From University of Wisconsin at Madison	81.121	704K281		25,372		1,842,260
Pass-Through From Vanderbilt University	81.121			83,617		1,842,260
Pass-Through From Grid Protection Alliance	81.122			404,919		404,919
National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program	81.123		3,532,289		2,961,571	3,532,289
Pass-Through From University of Illinois	81.124			45,233		45,233
Advanced Research Projects Agency - Energy	81.135		680,809		377,091	936,473
Pass-Through From General Electric Global Research	81.135			39,247		936,473
Pass-Through From Microlink Devices Incorporated	81.135			133,299		936,473
Other Assistance	81.RD	40000135182	2,546			5,471,853
Other Assistance	81.RD	4000099824	32,156			5,471,853
Other Assistance	81.RD	4000101438	38,180			5,471,853
Other Assistance	81.RD	4000126808	73,369			5,471,853
Other Assistance	81.RD	4000135204	2,830			5,471,853
Other Assistance	81.RD	4000138064	26,519			5,471,853
Other Assistance	81.RD	4000143330	59,690			5,471,853
Other Assistance	81.RD	4000143784	33,262			5,471,853
Other Assistance	81.RD	4000145154	88,348			5,471,853
Other Assistance	81.RD	4000145630	69,101			5,471,853
Other Assistance	81.RD	4000149894	42,232			5,471,853
Other Assistance	81.RD	4000150613	70,827			5,471,853
Other Assistance	81.RD	4000151011	37,646			5,471,853
Other Assistance	81.RD	4000152854	9,048			5,471,853
Other Assistance	81.RD	AFC-7-70023-01	14,988			5,471,853
Other Assistance	81.RD	DEAC05-06OR23100	49,440			5,471,853
Other Assistance	81.RD	DE-FG02-05ER15751	14,240			5,471,853
Grain Boundary Diffusion in Electronic and Structural Materials	81.RD	DE-FG02-01ER45871-200297	160,831			5,471,853
Nuclear Physics	81.RD	JSA 07-C0317101; subcontract # 10C0418300	162,942			5,471,853
Other Assistance	81.RD	PO# 1427836	29,508			5,471,853
Other Assistance	81.RD	SPO: 1771991 Rev: 2	18,394			5,471,853
Other Assistance	81.RD	T.O. 4000135534	31,292			5,471,853
Pass-Through From Alliance for Sustainable Energy, Limited Liability Company	81.RD	Center for Advanced Photophysics: Theoretical Modeling of Quantum Dots and Quantum Dot Aggregates DE-AC36-08GO28308-203720;XHA-5-52266-01/ER 132000		94,836		5,471,853
Pass-Through From Argonne National Laboratory	81.RD	7F-30113		2,597		5,471,853
Pass-Through From Battelle Energy Alliance	81.RD	180192		53,883		5,471,853
Pass-Through From Battelle Energy Alliance	81.RD	182317		3,414		5,471,853
Pass-Through From Battelle Energy Alliance	81.RD	182357		1,509		5,471,853
Pass-Through From Battelle Energy Alliance, Limited Liability Company	81.RD	179572		28,128		5,471,853
Pass-Through From Bechtel Marine Propulsion	81.RD	PURCHASE ORDER 7015060		67,679		5,471,853
Pass-Through From Brookhaven Science Associates	81.RD	200933		11,041		5,471,853
Pass-Through From Brookhaven Science Associates	81.RD	310702/BNL-0000310702		35,477		5,471,853
Pass-Through From Consolidated Nuclear Security, Limited Liability Company.	81.RD	4300095567		111,585		5,471,853
Pass-Through From Delta Products Corporation	81.RD	DE-FOA-0000991		69,452		5,471,853
Pass-Through From Fermi Research Alliance, Limited Liability Company	81.RD	608561		1,688		5,471,853
Pass-Through From Fermi Research Alliance, Limited Liability Company	81.RD	609502		346,642		5,471,853
Pass-Through From Fermi Research Alliance, Limited Liability Company	81.RD	618506		231,317		5,471,853
Pass-Through From Fermi Research Alliance, Limited Liability Company	81.RD	622365		225		5,471,853
Pass-Through From Fermi Research Alliance, Limited Liability Company	81.RD	PO #613874		81,450		5,471,853
Pass-Through From Fermi Research Alliance, Limited Liability Company	81.RD	PO #615857		158,263		5,471,853
Pass-Through From General Electric Global Research	81.RD	401063088		48,195		5,471,853
Pass-Through From General Motors Corporation	81.RD	PO 4300226098		426,637		5,471,853
Pass-Through From General Motors Corporation	81.RD	PO 4300284444		31,577		5,471,853
Pass-Through From Georgia Institute of Technology	81.RD	RD537-S4		1,140		5,471,853
Pass-Through From Honeywell Federal Manufacturing & Technologies Limited Liability Corporation	81.RD	N000171892		982		5,471,853
Pass-Through From Honeywell Federal Manufacturing & Technologies Limited Liability Corporation	81.RD	N000193781		241,940		5,471,853
Pass-Through From Honeywell Federal Manufacturing & Technologies Limited Liability Corporation	81.RD	N000232089		1,950		5,471,853
Pass-Through From Honeywell Federal Manufacturing & Technologies Limited Liability Corporation	81.RD	NOOO181541		119,562		5,471,853

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Pass-Through From HRL Laboratories Limited Liability Corporation	81.RD	13047-401292-DS		22,767		5,471,853
Pass-Through From Idaho National Laboratory	81.RD	2016-NE-BX-0002/179580/170919		238,869		5,471,853
Pass-Through From Idaho National Laboratory	81.RD	DE-AC07-05ID14517		3,752		5,471,853
Pass-Through From Jefferson Science Associates, Limited Liability Company	81.RD	16-C0252		65,881		5,471,853
Pass-Through From Jefferson Science Associates, Limited Liability Company	81.RD	JSA Palatchi		6,000		5,471,853
Pass-Through From Jefferson Science Associates, Limited Liability Company	81.RD	JSA-13-C1448		436,406		5,471,853
Pass-Through From Jefferson Science Associates, Limited Liability Company	81.RD	PO #13-P1214		37,453		5,471,853
Pass-Through From Lawrence Livermore National Laboratory	81.RD	B616637		54,910		5,471,853
Pass-Through From Lawrence Livermore National Laboratory	81.RD	B617165		31,056		5,471,853
Pass-Through From Lawrence Livermore National Laboratory	81.RD	B619951		20,761		5,471,853
Pass-Through From Lawrence Livermore National Laboratory	81.RD	B622260		45,071		5,471,853
Pass-Through From Los Alamos National Laboratory	81.RD	370834		76,301		5,471,853
Pass-Through From Los Alamos National Laboratory	81.RD	420715		20,432		5,471,853
Pass-Through From Los Alamos National Security, Limited Liability Company	81.RD	301950		23,097		5,471,853
Pass-Through From Los Alamos National Security, Limited Liability Company	81.RD	321070		61,750		5,471,853
Pass-Through From Luna Innovations, Incorporated	81.RD	Subgrant No. 3316-DOE-1S/UVA		24,772		5,471,853
Pass-Through From Mele Associates Incorporated	81.RD	Energy Innovation Pathways GS-23F-0187P-204032;16-0000035		45,594		5,471,853
Pass-Through From Navarro Research and Engineering	81.RD	LMCP5739		37,604		5,471,853
Pass-Through From Pacific Northwest National Laboratory	81.RD	334567		31,766		5,471,853
Pass-Through From Palo Alto Research Center	81.RD	SUBCONTRACT NO. 312696		266,788		5,471,853
Pass-Through From Savannah River Nuclear Solutions Limited Liability Corporation	81.RD	258389		20,023		5,471,853
Pass-Through From South Dakota State University	81.RD	3TK676		9,884		5,471,853
Pass-Through From Southeastern Universities Research Association Incorporated	81.RD	13A0910200		22,364		5,471,853
Pass-Through From The Regents of the University of California	81.RD	7044919		97,142		5,471,853
Pass-Through From Thomas Jefferson National Accelerator Facility	81.RD	PO 13A910400		18,478		5,471,853
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		47,099		5,471,853
Pass-Through From University of Chicago Argonne, Limited Liability Company	81.RD	State Policy Analysis-Critical Infrastructure Resilience - 203885;1054507		13,578		5,471,853
Pass-Through From University of Delaware	81.RD	45025		61,021		5,471,853
Pass-Through From University of Idaho	81.RD	CAK978-SB-002		82,578		5,471,853
Pass-Through From UT-Battelle Limited Liability Corporation	81.RD	TO 4000147020		6,990		5,471,853
Pass-Through From UT-Battelle, Limited Liability Company	81.RD	4000133430		92,181		5,471,853
Pass-Through From UT-Battelle, Limited Liability Company	81.RD	4000143222		50,872		5,471,853
Pass-Through From UT-Battelle, Limited Liability Company	81.RD	4000143285		15,063		5,471,853
Pass-Through From UT-Battelle, Limited Liability Company	81.RD	4000144686		35,833		5,471,853
Pass-Through From UT-Battelle, Limited Liability Company	81.RD	4000144884		39,345		5,471,853
Pass-Through From UT-Battelle, Limited Liability Company	81.RD	4000148077		30,799		5,471,853
Pass-Through From Westinghouse Electric Company, Limited Liability Company	81.RD	PO#4500695139/NE-00082222		39,015		5,471,853
Total Research and Development			20,972,627	8,363,873	5,381,628	
Total U.S. Department of Energy			26,256,420	8,538,749	9,075,687	
U.S. DEPARTMENT OF EDUCATION						
Adult Education - Basic Grants to States	84.002		12,930,827		9,878,631	12,930,827
Title I Grants to Local Educational Agencies	84.010		252,828,135		250,429,318	252,828,135
Migrant Education-State Grant Program	84.011		744,748		582,866	744,748
Title I State Agency Program for Neglected and Delinquent Children and Youth	84.013		1,670,209		928,663	1,670,209
Overseas Programs - Group Projects Abroad	84.021		72,238			72,238
Higher Education-Institutional Aid	84.031		12,228,653			12,228,653
Career and Technical Education -- Basic Grants to States	84.048		25,847,399		19,520,552	25,847,399

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Rehabilitation Services-Vocational Rehabilitation Grants to States	84.126		90,061,675		982,036	90,061,675
Rehabilitation Long-Term Training	84.129		331,544			331,544
Migrant Education-High School Equivalency Program	84.141		4,858		4,858	4,858
Migrant Education-Coordination Program	84.144		110,722		93,117	110,722
Rehabilitation Services-Independent Living Services for Older Individuals Who are Blind	84.177		781,629			781,629
Special Education-Grants for Infants and Families	84.181		10,966,305		8,280,493	10,966,305
Safe and Drug-Free Schools and Communities-National Programs	84.184		845,469		90,234	845,469
Supported Employment Services for Individuals with the Most Significant Disabilities	84.187		530,350			530,350
Education for Homeless Children and Youth	84.196	S196A150048, 885-86606-S196A 160048	1,184,488		939,297	1,184,488
Graduate Assistance in Areas of National Need	84.200		229,785			229,785
Pass-Through From Ohio Department of Education	84.206	S206A150004		119,112		1,486,762
Assistive Technology	84.224		2,023,910			2,023,910
Rehabilitation Services Demonstration and Training Programs	84.235		955,652		246,018	955,652
Pass-Through From University of Wisconsin at Madison	84.264	144-339099		123,748		123,748
Ready to Teach	84.286		103,123			103,123
Twenty-First Century Community Learning Centers	84.287		20,267,582		18,806,085	20,267,582
Education Research, Development and Dissemination	84.305	R305A160398	485,919		178,742	11,600,621
Special Education - State Personnel Development	84.323		2,121,094		1,243,479	2,121,094
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325		1,047,351			1,172,691
Pass-Through From Vanderbilt University	84.325	3116-018447 Amendment 1		120,747		1,172,691
Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	84.326		211,115			226,426
Pass-Through From The Teaching Research Institute	84.326	TRSUB17.10		15,311		226,426
Advanced Placement Program (Advanced Placement Test Fee; Advanced Placement Incentive Program Grants)	84.330		354,245		354,245	354,245
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334		3,362,130		3,158,330	3,362,130
Child Care Access Means Parents in School	84.335		98,531		53,101	98,531
Teacher Quality Partnership Grants	84.336		1,828,904			1,828,904
Transition to Teaching	84.350		54,866			54,866
Rural Education	84.358		2,413,194		2,328,871	2,413,194
English Language Acquisition State Grants	84.365		13,979,663		12,979,751	13,979,663
Mathematics and Science Partnerships	84.366		2,363,212		638,052	2,363,212
Improving Teacher Quality State Grants	84.367		39,912,933		38,158,920	39,966,243
Pass-Through From National Writing Project	84.367			51,247		39,966,243
Grants for State Assessments and Related Activities	84.369		10,275,055			10,275,055
School Improvement Grants	84.377		5,639,493		4,956,073	5,639,493
Strengthening Minority-Serving Institutions	84.382		258,311			258,311
Teacher Quality Partnerships, Recovery Act	84.405		149,949			149,949
Transition Programs for Students with Intellectual Disabilities into Higher Education	84.407		67,920			67,920
Preschool Development Grants	84.419		19,025,686		18,292,362	19,025,686
Total Excluding Clusters Identified Below			538,368,872	430,165	393,124,094	
Special Education Cluster :						
Special Education-Grants to States	84.027		300,740,160		270,691,523	300,735,456
Special Education-Preschool Grants	84.173		9,464,866		7,044,751	9,504,578
Special Education-Preschool Grants	84.173	Lynchburg F21302/Lynchburg F21315	39,712		39,712	9,504,578
Total Special Education Cluster			310,244,738	-	277,775,986	
Student Financial Assistance Programs:						
Federal Supplemental Educational Opportunity Grants	84.007		9,747,053			9,747,053
Federal Work-Study Program	84.033		11,342,335			11,342,335
Federal Perkins Loan - Federal Capital Contributions	84.038		69,681,208			69,681,208
Federal Pell Grant Program	84.063		388,712,084			388,712,084
Federal Direct Student Loans	84.268		1,273,782,970			1,273,782,970
Teacher Education Assistance for College and Higher Education Grants	84.379		264,836			264,836
Postsecondary Education Scholarships for Veteran's Dependents	84.408		14,035			14,035
Total Student Financial Assistance Programs			1,753,544,521	-	-	
TRIO Cluster:						
TRIO-Student Support Services	84.042		5,267,651		365,865	5,267,651
TRIO-Talent Search	84.044		1,627,563			1,627,563
TRIO-Upward Bound	84.047		4,691,066		351,409	4,691,066

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TRIO-Educational Opportunity Centers	84.066		605,679			605,679
Total TRIO Cluster			12,191,959	-	717,274	
Research and Development:						
Overseas Programs - Doctoral Dissertation Research Abroad	84.022		37,478			37,478
National Institute on Disability and Rehabilitation Research	84.133		59,425			140,091
Pass-Through From Southwestern Educational Development	84.133	P.O. 059771		6,481		140,091
Pass-Through From Transcen Incorporated	84.133	NIDRR-H133A100007 Transcen		74,185		140,091
Javits Gifted and Talented Students Education	84.206		1,367,650			1,486,762
Pass-Through From University of Delaware	84.215			54,534		54,534
Education Research, Development and Dissemination	84.305		10,044,280		2,875,503	11,600,621
Pass-Through From American Institutes for Research	84.305			112,350		11,600,621
Pass-Through From Fordham University	84.305			140,201		11,600,621
Pass-Through From Harvard University	84.305			45,329		11,600,621
Pass-Through From Northwestern University	84.305			3,029		11,600,621
Pass-Through From Rutgers, The State University of New Jersey	84.305			62,370		11,600,621
Pass-Through From Temple University	84.305			8,785		11,600,621
Pass-Through From University of Connecticut	84.305			188,027		11,600,621
Pass-Through From University Of Illinois	84.305			70,953		11,600,621
Pass-Through From University of Maryland College Park	84.305	38670-Z2110001/R305A160280		65,050		11,600,621
Pass-Through From University of North Carolina at Chapel Hill	84.305	20150016		297,239		11,600,621
Pass-Through From University of Pittsburgh	84.305			8,145		11,600,621
Pass-Through From University of Texas	84.305			68,944		11,600,621
Research in Special Education	84.324		536,809			780,419
Pass-Through From Duquesne University	84.324	G1500085		158,480		780,419
Pass-Through From University of Florida	84.324	UFDSP00011330		85,130		780,419
Pass-Through From University of Cincinnati	84.325			4,593		1,172,691
Special Education-Educational Technology Media, and Materials for Individuals with Disabilities	84.327		539,365			539,365
Improving Teacher Quality State Grants	84.367		2,063			39,966,243
Pass-Through From Albemarle County Public Schools	84.411			83,470		96,640
Pass-Through From Challenger Center for Space Science Education	84.411			13,170		96,640
Pass-Through From American Institutes for Research	84.RD	American Institute for Research's (AIR) Model Systems Knowledge Translation Center (MSKTC) H133A110004-202619;00851-03127/PO 12SRT00062		23,139		167,218
Pass-Through From Bechtel Marine Propulsion Corporation	84.RD	111205		27,049		167,218
Pass-Through From MDRC	84.RD	ED-IES-14-C-0003		117,030		167,218
Total Research and Development			12,587,070	1,717,683	2,875,503	
Total U.S. Department of Education			2,626,937,160	2,147,848	674,492,857	
SCHOLARSHIP AND FELLOWSHIP FOUNDATIONS						
Smithsonian Institution Fellowship Program	85.601		55,000			55,000
Pass-Through From Vietnam Education Foundation	85.801	FS16004M		87,513		87,513
Communication for the Facility Manager Training	85.U01	209723	5,437			5,437
Facility Planning Management & Operations Management Training	85.U02	17-PO-732-000369861-209718	1,935			1,935
Principles of Facilities Management	85.U03	16-PO-732-0000350147-209731	9			9
Total Excluding Clusters Identified Below			62,381	87,513	-	
Research and Development:						
Pass-Through From Vietnam Education Foundation	85.803			22,471		22,471
Total Research and Development			-	22,471	-	
Total Scholarship and Fellowship Foundations			62,381	109,984	-	
U.S. NATIONAL ARCHIVES AND RECORDS ADMINISTRATION						
National Historical Publications and Records Grants	89.003		222,295			555,903
Pass-Through From Indiana University	89.003			7,111		555,903
Other Assistance	89.U01	ABMC-15-11 (TN)	50,093			50,093
Total Excluding Clusters Identified Below			272,388	7,111	-	

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Research and Development:						
National Historical Publications and Records Grants	89.003		326,497			555,903
Total Research and Development			326,497	-	-	
Total U.S. National Archives and Records Administration			598,885	7,111	-	
DENALI COMMISSION						
Help America Vote Act Requirements Payments	90.401		6,272,569			6,272,569
Total Excluding Clusters Identified Below			6,272,569	-	-	
Total Denali Commission			6,272,569	-	-	
UNITED STATES INSTITUTE OF PEACE						
Research and Development:						
Annual Grant Competition	91.001		10,728			16,470
Pass-Through From Usmanu Danfodiyo University	91.001			5,742		16,470
Total Research and Development			10,728	5,742	-	
Total United States Institute of Peace			10,728	5,742	-	
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Pass-Through From National Association of County & City Health Officials	93.008	MRC15-0239C, MRC16 - 0170C, MRC16-0161C, 5MRCSG101005-04, MRC16-0502, MRC16 - 0422C, MRC16-0167C, MRC16-0160C		88,671		88,671
Special Programs for the Aging-Title VII, Chapter 3-Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041		101,749		101,749	101,749
Special Programs for the Aging-Title VII, Chapter 2-Long Term Care Ombudsman Services for Older Individuals	93.042		357,650		209,701	357,650
Special Programs for the Aging-Title III, Part D-Disease Prevention and Health Promotion Services	93.043		465,133		465,133	465,133
Special Programs for the Aging-Title IV-and Title II-Discretionary Projects	93.048		820,899		184,605	820,899
Alzheimer's Disease Demonstration Grants to States	93.051		225,566		225,566	311,074
National Family Caregiver Support, Title III, Part E	93.052		3,524,795		3,335,111	3,524,795
Pass-Through From Republic of Rwanda, Minister of Health	93.067			317,837		317,837
Public Health Emergency Preparedness	93.069		124,322			124,322
Environmental Public Health and Emergency Response	93.070		650,228			650,228
Medicare Enrollment Assistance Program	93.071		950,923		846,520	950,923
Lifespan Respite Care Program	93.072		132,506			132,506
Birth Defects and Developmental Disabilities - Prevention and Surveillance	93.073		89,543			89,543
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074		22,506,406		5,732,698	22,506,406
Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	93.079		75,573			75,573
Pass-Through From Children's Hospital of Philadelphia	93.080	8901210000		48,065		69,890
Research of the Responsible Conduct of Research (RCR)	93.085		564			564
Pass-Through From Rockingham Memorial Hospital	93.087	90CU0059		10,432		10,432
Pass-Through From Futures Without Violence	93.088	Grant # ASTWH160050-01-00		5,727		5,727
Affordable Care Act (ACA) Personal Responsibility Education Program	93.092		1,195,404		170,162	1,195,404
Pass-Through From Goodwill Industries of the Valleys	93.093			253,357		253,357
Food and Drug Administration-Research	93.103		1,429,809			1,946,127
Pass-Through From Association of Food and Drug Officials	93.103	G-MP-1611-04256, G-SP-1611-04049, G-T-1611-04077, G-T-1612-04574, G-ST-1612-00350, 2016-122008, G-T-1611-03818, G-MT-1701-00651, G-FPTF-1611-03821		47,755		1,946,127
Pass-Through From National Association of County & City Health Officials	93.103	G-MP-1510-03273		9,343		1,946,127
Area Health Education Centers Point of Service Maintenance and Enhancement Awards	93.107		803,592		403,446	803,592
Maternal and Child Health Federal Consolidated Programs	93.110		342,860			16,091,783
Pass-Through From The Children's Hospital of Philadelphia	93.110			14,826,899		16,091,783
Pass-Through From University of Colorado - Denver	93.110			93,057		16,091,783

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Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116		1,485,180		357,194	1,485,180
Nurse Anesthetist Traineeships	93.124		63,307			63,307
Emergency Medical Services for Children	93.127		24,566			24,566
Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	93.130		221,619			221,619
Injury Prevention and Control Research and State and Community Based Programs	93.136		1,289,127		457,032	1,812,470
Pass-Through From Duke University	93.142			13,838		13,838
AIDS Education and Training Centers	93.145	0051443		845	845	252,572
AIDS Education and Training Centers	93.145	0056096 128762 4		2,983	2,983	252,572
Pass-Through From University of Pittsburgh	93.145	Nixon FP000000967_SA001/0050178 (128071-5)/0050178 (126702-5)		248,744		252,572
Projects for Assistance in Transition from Homelessness (PATH)	93.150		2,049,873		1,998,289	2,049,873
Coordinated Services and Access to Research for Women, Infants, Children, and Youth	93.153		356,115			356,115
Grants to States for Loan Repayment Program	93.165		150,000			150,000
Nursing Workforce Diversity	93.178		184			184
Graduate Psychology Education Program and Patient Navigator and Chronic Disease Prevention Program	93.191	Free Clinic F21434/Tri Area F21434	500,455		32,327	500,455
Telehealth Programs	93.211		429,680		2,757	779,765
Pass-Through From Carnegie Mellon University	93.213	1090438-353609		13,897		903,919
Family Planning-Services	93.217		3,421,049		128,125	3,421,049
Pass-Through From University of Massachusetts	93.226			6,018		5,240,409
Traumatic Brain Injury State Demonstration Grant Program	93.234		265,326		155,000	265,326
Affordable Care Act (ACA) Abstinence Education Program	93.235		728,009		26,068	728,009
Grants to States to Support Oral Health Workforce Activities	93.236		68,859		37,778	68,859
State Capacity Building	93.240		229,196			229,196
State Rural Hospital Flexibility Program	93.241		328,099			328,099
Substance Abuse and Mental Health Services-Projects of Regional and National Significance	93.243		6,668,214		3,472,895	7,090,932
Pass-Through From County of Fairfax	93.243			575		7,090,932
Pass-Through From Morehouse School of Medicine	93.243			3,500		7,090,932
Pass-Through From National Association of Mental Health Program	93.243			2,404		7,090,932
Pass-Through From Piedmont Community Services	93.243			4,000		7,090,932
Advanced Nursing Education Grant Program	93.247		935,204			1,606,840
Pass-Through From Old Dominion University Research Foundation	93.247			10,841		1,606,840
Universal Newborn Hearing Screening	93.251		285,352			285,352
Poison Center Support and Enhancement Grant Program	93.253		261,924			261,924
Pass-Through From Central Appalachian Regional Education & Research Center	93.262			9,229		483,288
Pass-Through From University of New Mexico	93.262	3RZ08		235,758		483,288
Immunization Cooperative Agreements	93.268		94,267,446		97,882	94,267,446
Adult Viral Hepatitis Prevention and Control	93.270		74,670			74,670
Drug-Free Communities Support Program Grants	93.276		114,942			120,255
Pass-Through From Piedmont Community Services	93.276			3,185		120,255
Centers for Disease Control and Prevention-Investigations and Technical Assistance	93.283		3,682,751		1,164,316	3,684,328
Pass-Through From National Association of County & City Health Officials	93.283	5U38HM000449-05		1,577		3,684,328
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286		13,000			2,053,667
Pass-Through From SRI International	93.286	PO3546		41,308		2,053,667
State Partnership Grant Program to Improve Minority Health	93.296		223,474		2,464	223,474
Small Rural Hospital Improvement Grant Program	93.301		219,707		184,244	219,707
National State Based Tobacco Control Programs	93.305		934,610		89,532	934,610
Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program	93.314		180,510			180,510
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323		2,446,544			2,446,544
State Health Insurance Assistance Program	93.324		1,106,340		854,510	1,106,340
National Implementation and Dissemination for Chronic Disease Prevention	93.328		47,855			231,728
Pass-Through From National WIC Association	93.328	CDC-RFA-DP14-1418		183,873		231,728
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	93.334		765			765
Behavioral Risk Factor Surveillance System	93.336		79,279			79,279
Nurse Education, Practice Quality and Retention Grants	93.359		642,571		61,938	642,571
Sickle Cell Treatment Demonstration Program	93.365	2002474341		10,950	10,950	112,347
Pass-Through From Johns Hopkins University	93.365	PT110839-SC106989		101,397		112,347

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ACL Independent Living State Grants	93.369		417,082		407,762	417,082
Pass-Through From University of Kentucky Research Foundation	93.393			20,122		7,883,405
Pass-Through From University Health Network	93.395	NCI10010 MPDL3280A		1,144		10,235,995
Pass-Through From University of Kentucky Research Foundation	93.397			34,528		2,805,628
Pass-Through From Association of State and Territorial Health Officials	93.424	5U38OT000161		28,411		91,203
Pass-Through From Emory University	93.424	T648175		47,444		91,203
Pass-Through From National Association of County & City Health Officials	93.424	3U38OT000161		15,348		91,203
Food Safety and Security Monitoring Project	93.448		495,682			495,682
ACL Assistive Technology	93.464		427,533		161,527	427,533
Family to Family Health Information Centers	93.504		130,358			130,358
Affordable Care Act (ACA) Primary Care Residency Expansion Program	93.510		308,924		306,926	308,924
The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging Infections Program (EIP) Cooperative Agreements;PPHF	93.521		506,336			506,336
Pass-Through From Association of State and Territorial Health Officials	93.524	3U38OT000161-02S1		12,835		15,837
Pass-Through From National Association of County & City Health Officials	93.524	3U38OT000172		3,002		15,837
PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds	93.539		3,339,001		6,674	3,339,001
Promoting Safe and Stable Families	93.556		5,848,127		5,129,585	5,848,127
Child Support Enforcement	93.563		63,889,218		529	63,889,218
Child Support Enforcement Research	93.564		39,595			39,595
Refugee and Entrant Assistance-State Administered Programs	93.566		8,355,595		4,848,961	8,355,595
Refugee and Entrant Assistance-Voluntary Agency Programs	93.567		1,109			1,109
Low-Income Home Energy Assistance	93.568		80,529,229		13,989,503	80,567,440
Pass-Through From City of Richmond	93.568	RHSI		38,211		80,567,440
Community Services Block Grant	93.569		11,901,079		11,368,093	11,901,079
Refugee and Entrant Assistance-Discretionary Grants	93.576		325,427		252,851	325,427
Refugee and Entrant Assistance-Targeted Assistance Grants	93.584		279,189		267,890	279,189
State Court Improvement Program	93.586		903,534			903,534
Community-Based Child Abuse Prevention Grants	93.590		484,277		452,298	484,277
Grants to States for Access and Visitation Programs	93.597		230,271		229,298	230,271
Chafee Education and Training Vouchers Program (ETV)	93.599		401,109		373,494	401,109
Head Start	93.600		200,008		100,681	200,776
Pass-Through From Total Action For Progress	93.600			23,675		200,776
Pass-Through From Abt Associates Incorporated	93.602	25113-6		154,825		154,825
Adoption Incentive Payments	93.603		205,509		99,112	205,509
Strong Start for Mothers and Newborns	93.611		510,021		149,388	510,021
Voting Access for Individuals with Disabilities-Grants to States	93.617		70,176			70,176
Affordable Care Act State Health Insurance Assistance Program (SHIP) and Aging and Disability Resource Center (ADRC) Options Counseling for Medicare-Medicaid Individuals in States with Approved Financial Alignment Models	93.626		282,986		234,152	282,986
Developmental Disabilities Basic Support and Advocacy Grants	93.630		1,186,073			1,186,073
University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632		583,655			693,707
Pass-Through From Association of University Centers on Disabilities	93.632	AUCD NIDRR VCU Initiative		110,052		693,707
ACA Support for Demonstration Ombudsman Programs Serving Beneficiaries of State Demonstrations to Integrate Care for Medicare-Medicaid	93.634		341,724			341,724
Children's Justice Grants to States	93.643		228,891			228,891
Stephanie Tubbs Jones Child Welfare Services Program	93.645		6,040,886		6,017,972	6,040,886
Foster Care-Title IV-E	93.658		66,943,990		62,717,309	66,943,990
Adoption Assistance	93.659		52,684,315		50,944,644	52,684,315
Social Services Block Grant	93.667		53,062,962		46,188,751	53,062,962
Child Abuse and Neglect State Grants	93.669		860,452		424,591	860,452
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671		1,993,633		1,848,128	1,993,633
Chafee Foster Care Independence Program	93.674		1,265,683		1,099,453	1,265,683
Pass-Through From The Emmes Corporation	93.701			11,293		11,293

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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total
Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance – financed in part by the Prevention and Public Health Fund (PPHF)	93.733		166,641			166,641
Empowering Older Adults and Adults with Disabilities through Chronic Disease Self-Management Education Programs – financed by Prevention and Public Health Funds (PPHF)	93.734		209,103		157,850	209,103
State Public Health Approaches for Ensuring Quitline Capacity – Funded in part by Prevention and Public Health Funds (PPHF)	93.735		560,227			560,227
PPHF: Health Care Surveillance/Health Statistics -Surveillance Program Announcement: Behavioral Risk Factor Surveillance System Financed in Part by Prevention and Public Health Fund	93.745		187,665			187,665
State Public Health Actions to Prevent and Control Diabetes, Heart Disease, Obesity and Associated Risk Factors and Promote School Health financed in part by Prevention and Public Health Funding (PPHF)	93.757		3,369,237		883,290	3,403,252
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)	93.758		3,531,869		474,800	3,531,869
Alzheimer's Disease Initiative: Specialized Supportive Services Project (ADI-SSS) thru Prevention and Public Health Funds (PPHF)	93.763		322,093		322,093	533,900
Children's Health Insurance Program	93.767		288,242,993		5,181,711	288,275,925
Pass-Through From Virginia Health Care Foundation	93.767	CMS-1Z0-16-001		32,932		288,275,925
Medicare-Hospital Insurance	93.773		19,935		19,935	19,935
Money Follows the Person Rebalancing Demonstration	93.791		7,735,798			7,735,798
Organized Approaches to Increase Colorectal Cancer Screening	93.800		783,129		646,891	783,129
Domestic Ebola Supplement to the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.815		230,495			230,495
Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities	93.817		1,529,314		1,303,333	1,529,314
Section 223 Demonstration Programs to Improve Community Mental Health Services	93.829		242,362		242,362	242,362
Allergy, Immunology and Transplantation Research	93.855		488			23,811,935
Biomedical Research and Research Training	93.859		751,461			26,326,829
Child Health and Human Development Extramural Research	93.865		8,452			13,472,139
Medical Library Assistance	93.879		8,818			439,525
Pass-Through From University of Maryland	93.879	1600679		9,925		439,525
Grants for Primary Care Training and Enhancement	93.884		522,751			587,552
Pass-Through From Health Resources and Services	93.884	1 T0BHP29998-01-00		64,801		587,552
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement Program	93.912		238,562			238,562
Grants to States for Operation of Offices of Rural Health	93.913		228,386		12,500	228,386
HIV Care Formula Grants	93.917		64,657,120		6,113,159	64,657,120
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918		2,971,858			3,271,326
Healthy Start Initiative	93.926		1,087,851		400,428	1,087,851
Special Projects of National Significance	93.928		652,563		42,667	652,563
HIV Prevention Activities-Health Department Based	93.940		9,148,905		3,908,223	9,148,905
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944		2,297,923		240,702	2,329,211
Assistance Programs for Chronic Disease Prevention and Control	93.945		2,071,708		610,258	2,071,708
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	93.946		202,105			202,105
Block Grants for Community Mental Health Services	93.958		11,863,164		10,698,103	11,977,562
Pass-Through From Region Ten Community Services Board	93.958			5,687		11,977,562
Block Grants for Prevention and Treatment of Substance Abuse	93.959		42,210,589		38,170,361	42,210,589
PPHF Geriatric Education Centers	93.969		856,438		161,131	856,438
Preventive Health Services-Sexually Transmitted Diseases Control Grants	93.977		2,002,203		25,392	2,002,203
Maternal and Child Health Services Block Grant to the States	93.994		10,648,768		2,687,551	11,456,880
CDC Vital Statistics	93.U01	200-2012-50846	357,896			357,896
FDA Tobacco Compliance Checks	93.U02		190,372			190,372
Mammography	93.U03	HHSF223201510152C	173,391			173,391
NIMH Neuropathology	93.U04	HHSN271201600669P	230,649			230,649
Other Assistance	93.U05	15IPA1508992	37,329			37,329
Other Assistance	93.U06	HHSF223201400088C-Opt Yr 1	166,204			166,204
Other Assistance	93.U07	HHSF223201510140C	9,034			9,034
Other Assistance	93.U08	HHSF223201610114P	1,517			1,517

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Other Assistance	93.U09	Oldfield IPA 16-18	37,507			37,507
Writing Basics for Scientist Training	93.U10	1691094-209728	4,127			4,127
Total Excluding Clusters Identified Below			983,635,963	17,210,300	300,734,132	
Aging Cluster:						
Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers	93.044		11,941,889		10,251,409	11,941,889
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045		12,046,806		12,046,806	12,046,806
Nutrition Services Incentive Program	93.053		1,879,603		1,879,603	1,879,603
Total Aging Cluster			25,868,298	-	24,177,818	
CCDF Cluster:						
Child Care and Development Block Grant	93.575		56,679,254		9,452,872	56,783,787
Pass-Through From Child Development Resources Institute	93.575	ITSN-CEN-12		104,533		56,783,787
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596		64,324,285		6,927,955	64,324,285
Total CCDF Cluster			121,003,539	104,533	16,380,827	
Hurricane Sandy Relief Cluster:						
Pass-Through From Rowan University	93.095			112,951		112,951
Total Hurricane Sandy Relief Cluster			-	112,951	-	
Maternal, Infant, and Early Childhood Home Visiting Cluster:						
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.505		6,787,715		5,153,254	6,787,715
Maternal, Infant and Early Childhood Home Visiting Grant Program	93.870		339,855		232,215	339,855
Total Maternal, Infant, Early Childhood Home Cluster			7,127,570	-	5,385,469	
Medicaid Cluster:						
State Medicaid Fraud Control Units	93.775		8,482,812			8,482,812
State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	93.777		8,124,263			8,124,263
Medical Assistance Program	93.778		4,893,232,264		104,324,609	4,893,358,075
Pass-Through From Ohio State University	93.778			125,811		4,893,358,075
Total Medicaid Cluster			4,909,839,339	125,811	104,324,609	
Student Financial Assistance Programs:						
Nurse Faculty Loan Program	93.264		494,402			494,402
Health Professions Student Loans, Including Primary Care Loans and Loans for Disadvantaged Students	93.342		8,839,281			8,839,281
Nursing Student Loans	93.364		2,073,535			2,073,535
Total Student Financial Assistance Programs			11,407,218	-	-	
TANF Cluster:						
Temporary Assistance for Needy Families (TANF) State Programs	93.558		102,356,153		61,143,532	102,356,153
Total TANF Cluster			102,356,153	-	61,143,532	
Research and Development:						
Alzheimer's Disease Demonstration Grants to States	93.051		85,508			311,074
Family Smoking Prevention and Tobacco Control Act Regulatory Research	93.077		4,630,644		1,703,455	4,800,462
Pass-Through From Florida International University	93.077	800006646-01UG		12,038		4,800,462
Pass-Through From Pennsylvania State University	93.077			39,011		4,800,462
Pass-Through From State of Maryland	93.077			13,155		4,800,462
Pass-Through From Truth Initiative Foundation	93.077	#7013-VCU		54,715		4,800,462
Pass-Through From University of Alabama	93.077	000505185-001		18,483		4,800,462
Pass-Through From University of Mississippi Medical Center	93.077			25,866		4,800,462
Pass-Through From University of Texas MD Anderson Cancer Center Science Park	93.077	4638		6,550		4,800,462
Pass-Through From The Children's Hospital of Philadelphia	93.080			21,825		69,890
Healthy Marriage Promotion and Responsible Fatherhood Grants	93.086		1,799,959		1,207,219	1,799,959
Food and Drug Administration-Research	93.103		320,727			1,946,127
Pass-Through From Arbor Research Collaborative for Health	93.103			14,408		1,946,127
Pass-Through From Georgia Institute of Technology	93.103			26,372		1,946,127

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Pass-Through From Georgia Institute of Technology	93.103	GIT-RG219-G3/GIT-RE 159-G2		97,719		1,946,127
Pass-Through From University of Pennsylvania	93.103			(6)		1,946,127
Maternal and Child Health Federal Consolidated Programs	93.110		699,125		8,750	16,091,783
Pass-Through From Children's Hospital of Philadelphia	93.110	320961-01-01		17,402		16,091,783
Pass-Through From North Shore University Health Systems	93.110			112,440		16,091,783
Environmental Health	93.113		937,988		176,726	1,302,456
Pass-Through From Duke University	93.113	2035265		91,924		1,302,456
Pass-Through From East Carolina University	93.113	University		16,089		1,302,456
Pass-Through From Northwestern University	93.113			7,799		1,302,456
Pass-Through From University of Illinois at Chicago	93.113			81,813		1,302,456
Pass-Through From University of New Mexico	93.113	3RT23 (5R01ES014639-10)		6,123		1,302,456
Pass-Through From University of North Carolina-Chapel Hill	93.113			135,726		1,302,456
Pass-Through From Wake Forest University	93.113			24,994		1,302,456
Oral Diseases and Disorders Research	93.121		3,248,247		257,692	3,352,735
Pass-Through From Augusta University	93.121	30501-1		51,076		3,352,735
Pass-Through From Rutgers The State University	93.121	8187		35,283		3,352,735
Pass-Through From University of Florida	93.121	UFDSP00011067		18,129		3,352,735
Injury Prevention and Control Research and State and Community Based Programs	93.136		515,027		18,030	1,812,470
Pass-Through From Johns Hopkins University	93.136			8,316		1,812,470
NIEHS Superfund Hazardous Substances-Basic Research and Education	93.143	1R01ES024245-01	135,600		7,047	135,600
Human Genome Research	93.172		758,953		59,627	758,953
Research Related to Deafness and Communication Disorders	93.173		2,533,365		140,249	2,652,928
Pass-Through From Baylor College of Medicine	93.173			11,253		2,652,928
Pass-Through From University of Colorado	93.173			27,241		2,652,928
Pass-Through From University of Louisville Research Foundation, Incorporated	93.173			81,069		2,652,928
Telehealth Programs	93.211		350,085			779,765
Research and Training in Complementary and Alternative Medicine	93.213		769,974		178,993	903,919
Pass-Through From Wake Forest University Health Sciences	93.213			12,704		903,919
Pass-Through From Wayne State University	93.213			107,344		903,919
Research on Healthcare Costs, Quality and Outcomes	93.226		4,830,892		1,681,471	5,240,409
Research on Healthcare Costs, Quality and Outcomes	93.226	3 2789 731 01 A1	52,000		52,000	5,240,409
Pass-Through From AcademyHealth	93.226	Cassel FP000000190_SA001		79,302		5,240,409
Pass-Through From Regents of the University of Colorado	93.226			875		5,240,409
Pass-Through From The University of Tennessee	93.226	1R01HS023783-01VCU/1R01HS023783-03VCU		60,977		5,240,409
Pass-Through From University of Chicago	93.226			35,724		5,240,409
Pass-Through From University of Colorado	93.226	FY16.788-001		134,608		5,240,409
Pass-Through From University of Pittsburgh	93.226			40,013		5,240,409
National Center on Sleep Disorders Research	93.233		335,132			800,197
Pass-Through From Brigham and Women's Hospital, Incorporated	93.233			444,587		800,197
Pass-Through From University of Connecticut	93.233			20,478		800,197
Mental Health Research Grants	93.242		8,226,024		886,292	8,713,372
Pass-Through From Boston University	93.242	4500001440		70,791		8,713,372
Pass-Through From Brown University	93.242			22,675		8,713,372
Pass-Through From Columbia University	93.242			16,386		8,713,372
Pass-Through From Indiana University	93.242			5,083		8,713,372
Pass-Through From Research Foundation for Mental Hygiene	93.242			6,214		8,713,372
Pass-Through From State of Maryland	93.242			18,772		8,713,372
Pass-Through From The Salk Institute for Biological Studies	93.242			263,375		8,713,372
Pass-Through From University of California Los Angeles	93.242	0070 G UB871		18,319		8,713,372
Pass-Through From University of California, Berkeley	93.242			60,009		8,713,372
Pass-Through From University of North Carolina at Chapel Hill	93.242	5101736		5,724		8,713,372
Substance Abuse and Mental Health Services-Projects of Regional and National Significance	93.243		401,666		111,051	7,090,932
Pass-Through From Blue Ridge Behavioral Healthcare	93.243			6,527		7,090,932
Pass-Through From Morehouse School of Medicine	93.243			4,046		7,090,932
Advanced Nursing Education Grant Program	93.247		368,891			1,606,840
Pass-Through From Old Dominion University Research Foundation	93.247			291,904		1,606,840
Occupational Safety and Health Program	93.262		209,760			483,288
Pass-Through From East Carolina University	93.262			6,479		483,288
Pass-Through From toXcel, Limited Liability Corporation	93.262			22,062		483,288
Alcohol Research Programs	93.273		7,517,758		559,386	7,769,886
Pass-Through From The Research Foundation of State University of New York	93.273	1009189-72372		215,511		7,769,886
Pass-Through From University of Washington	93.273			36,617		7,769,886
Drug-Free Communities Support Program Grants	93.276	417936-19C35		1,500	1,500	120,255
Pass-Through From Piedmont Community Services	93.276	417936-19C35		628		120,255

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Drug Abuse and Addiction Research Programs	93.279		15,824,542		1,400,253	18,459,806
Pass-Through From Arizona State University	93.279	14-462 R01DA037496/Center Number		55,289		18,459,806
Pass-Through From CASAColumbia	93.279	331R01DA037496		33,768		18,459,806
Pass-Through From Case Western Reserve University	93.279	RES511332		89,005		18,459,806
Pass-Through From Florida International University	93.279	800004982-01		20,822		18,459,806
Pass-Through From H. Lee Moffitt Cancer Center and Research Institute	93.279	11-18127-99-01-G1		11,719		18,459,806
Pass-Through From Johns Hopkins University	93.279	2002682129		19,948		18,459,806
Pass-Through From Ohio State University Research Foundation	93.279	6008471		83,425		18,459,806
Pass-Through From Oregon Social Learning Center	93.279			1,892		18,459,806
Pass-Through From Research Foundation for Mental Hygiene Incorporated	93.279	Purchase Order Number 120904		10,056		18,459,806
Pass-Through From Scripps Research Institute	93.279	5-52475/5-50797		231,013		18,459,806
Pass-Through From The University of Texas	93.279	16-059		256,651		18,459,806
Pass-Through From University of California San Francisco	93.279	9561sc		1,790		18,459,806
Pass-Through From University of Connecticut	93.279	119437		231,547		18,459,806
Pass-Through From University of Kentucky	93.279	3048110192-13-188		34,878		18,459,806
Pass-Through From University of Kentucky Research Foundation	93.279	3200000240-16-063		8,578		18,459,806
Pass-Through From University of Michigan	93.279	3004119992		45,125		18,459,806
Pass-Through From University of Minnesota	93.279	A005020802		936,438		18,459,806
Pass-Through From University of North Texas Health Science	93.279			168,219		18,459,806
Pass-Through From University of Pittsburgh	93.279			310,385		18,459,806
Pass-Through From University Of Tennessee	93.279			16,552		18,459,806
Pass-Through From University of Washington	93.279			569		18,459,806
Pass-Through From Yale University	93.279			67,595		18,459,806
Mental Health Research Career/Scientist Development Awards	93.281		12,489			12,489
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286		1,905,913		347,934	2,053,667
Pass-Through From New York University School of Medicine	93.286			14,942		2,053,667
Pass-Through From Rivanna Medical Limited Liability Company	93.286			78,504		2,053,667
Pass-Through From University of New Mexico	93.297			25,505		25,505
Minority Health and Health Disparities Research	93.307		2,656,044		224,431	2,785,683
Pass-Through From City College of New York	93.307			15,624		2,785,683
Pass-Through From Starship Health Technologies	93.307	REPEAT Project 16.01.01		105,673		2,785,683
Pass-Through From University of Michigan	93.307	30027065552		4,088		2,785,683
Pass-Through From University of Pittsburgh	93.307			4,254		2,785,683
Trans-NIH Research Support	93.310		4,292,518		1,122,573	4,823,788
Trans-NIH Research Support	93.310	417736-19858	24,374		24,374	4,823,788
Pass-Through From City College of New York	93.310			2,163		4,823,788
Pass-Through From University at Buffalo	93.310	417736-19858		504,733		4,823,788
Protecting and Improving Health Globally: Building and Strengthening Public Health Impact, Systems, Capacity and Security	93.318		542,750		101,088	542,750
Pass-Through From Association of American Medical Colleges	93.332			153,817		153,817
National Center for Advancing Translational Sciences	93.350		232,937		52,504	237,121
Pass-Through From Dystonia Medical Research Foundation	93.350	SYSTONIA COALITION-DMRF		1,452		237,121
Pass-Through From Innovative Bio Therapies Incorporated	93.350			2,732		237,121
Research Infrastructure Programs	93.351		1,284,564			1,308,784
Pass-Through From Marine Biological Laboratory	93.351			24,220		1,308,784
Nursing Research	93.361		1,031,284		76,742	1,137,471
Pass-Through From Cubist Pharmaceuticals, Incorporated	93.361			18,722		1,137,471
Pass-Through From Mayo Clinic Rochester	93.361			11,130		1,137,471
Pass-Through From University of Maryland	93.361	1300100A		76,335		1,137,471
Pass-Through From University of Georgia	93.389			2,084		2,084
Cancer Cause and Prevention Research	93.393		7,266,951		870,003	7,883,405
Pass-Through From Beckman Research Institute	93.393			74,324		7,883,405
Pass-Through From Dartmouth College	93.393			(14,039)		7,883,405
Pass-Through From Fred Hutchinson Cancer Research Center	93.393			120,751		7,883,405
Pass-Through From Georgetown University	93.393	412260_GR411461-VCU		11,013		7,883,405
Pass-Through From Kaiser Foundation Research Institute	93.393	115-9341-VCU-01		11,294		7,883,405
Pass-Through From San Diego State University Research Foundation	93.393			32,232		7,883,405
Pass-Through From The University of Texas M.D. Anderson Cancer Center	93.393			96,255		7,883,405
Pass-Through From University of Arizona	93.393			7,441		7,883,405
Pass-Through From University of California at San Francisco	93.393			10,000		7,883,405
Pass-Through From University of North Carolina at Chapel Hill	93.393	5106264		57,808		7,883,405

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Pass-Through From University of Pittsburgh	93.393	0054743 (128479-1)		55,617		7,883,405
Pass-Through From University of Southern California	93.393			121,988		7,883,405
Pass-Through From University of Utah	93.393			11,648		7,883,405
Cancer Detection and Diagnosis Research	93.394		2,933,235		705,230	3,281,777
Pass-Through From Duke University	93.394			23,229		3,281,777
Pass-Through From Fox Chase Cancer Center	93.394			21,801		3,281,777
Pass-Through From Georgetown University	93.394			602		3,281,777
Pass-Through From Johns Hopkins University	93.394			43,061		3,281,777
Pass-Through From Luna Innovations Incorporated	93.394			33,880		3,281,777
Pass-Through From Rutgers, The State University of New Jersey	93.394			26,692		3,281,777
Pass-Through From University of California Los Angeles	93.394	1625 G SA393		182,099		3,281,777
Pass-Through From Washington University	93.394	WU-16-212		17,178		3,281,777
Cancer Treatment Research	93.395		8,752,236		2,079,549	10,235,995
Cancer Treatment Research	93.395	NRG Oncology: Centra PT110474 SC106599	26,124		26,124	10,235,995
Cancer Treatment Research	93.395	NRG Oncology: Fredericksburg PT110474 SC106600	9,602		9,602	10,235,995
Cancer Treatment Research	93.395	NRG Oncology: Shenandoah PT110474 SC106597	2,550		2,550	10,235,995
Cancer Treatment Research	93.395	NRG Oncology: VCI PT110474 SC106596	3,946		3,946	10,235,995
Pass-Through From Children's Hospital of Philadelphia	93.395	CHOP-9500080215-12C/ALTE11C2		27,042		10,235,995
Pass-Through From FirstString Research Incorporated	93.395			55,551		10,235,995
Pass-Through From Fred Hutchinson Cancer Research Center	93.395			41,343		10,235,995
Pass-Through From Georgetown University	93.395			44,821		10,235,995
Pass-Through From H. Lee Moffitt Cancer Center and Research Institute	93.395	NCI 9706/NCI 9455/10-16385-99-01-04		24,025		10,235,995
Pass-Through From Health Research Incorporated	93.395	55-0669-22		89,233		10,235,995
Pass-Through From John Wayne Cancer Institute	93.395			1,409		10,235,995
Pass-Through From Johns Hopkins University	93.395			300,344		10,235,995
Pass-Through From Memorial Sloan-Kettering Cancer Center	93.395			26,121		10,235,995
Pass-Through From National Surgical Adjuvant Breast and Bowel Program	93.395	NSABP-B-51		192		10,235,995
Pass-Through From NRG Oncology Foundation, Incorporated	93.395	PT110474-SC106596/NRG-GY005/NRG-GY004		57,905		10,235,995
Pass-Through From Pennsylvania State University	93.395			68,757		10,235,995
Pass-Through From Temple University	93.395	256353-VCU/254910-VCU		686,745		10,235,995
Pass-Through From Wake Forest University Health Sciences	93.395			16,905		10,235,995
Cancer Biology Research	93.396		8,855,315		1,070,766	9,075,131
Pass-Through From Georgetown University	93.396			61,740		9,075,131
Pass-Through From Ohio State University Research Foundation	93.396	60047689		91,271		9,075,131
Pass-Through From University of North Carolina at Chapel Hill	93.396			66,805		9,075,131
Cancer Centers Support Grants	93.397		2,687,566		106,150	2,805,628
Pass-Through From Georgetown University Medical Center	93.397			4		2,805,628
Pass-Through From Johns Hopkins University	93.397	2002531818		83,530		2,805,628
Cancer Research Manpower	93.398		1,161,073			1,355,456
Pass-Through From Temple University	93.398	254917-02		194,383		1,355,456
Pass-Through From National Surgical Adjuvant Breast and Bowel Program	93.399	TFED40-415		12,922		12,922
ACL National Institute on Disability, Independent Living, and Rehabilitation Research	93.433		1,889,263		326,274	1,894,192
Pass-Through From American Institutes for Research	93.433			4,929		1,894,192
Pass-Through From University of Washington	93.600			(22,907)		200,776
Pass-Through From Association of American Medical Colleges	93.610			74,390		74,390
Social Services Research and Demonstration	93.647		16,470			16,470
Pass-Through From Virginia Diabetes Council	93.757			34,015		3,403,252
Alzheimer's Disease Initiative: Specialized Supportive Services Project (ADI-SSS) thru Prevention and Public Health Funds (PPHF)	93.763		211,807			533,900
Cardiovascular Diseases Research	93.837		31,208,933		3,555,004	34,176,935
Pass-Through From Columbia University	93.837			4,254		34,176,935
Pass-Through From Emory University	93.837	T259305		137		34,176,935
Pass-Through From Houston Methodist Research Institute	93.837	15250026-126		7,182		34,176,935
Pass-Through From Johns Hopkins University	93.837			331,522		34,176,935
Pass-Through From Joslin Diabetes Center Incorporated	93.837			20,286		34,176,935

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Pass-Through From La Jolla Institute for Allergy and Immunology	93.837			837,908		34,176,935
Pass-Through From Madeleine Pharmaceuticals, Incorporated	93.837			14,256		34,176,935
Pass-Through From Mount Sinai School of Medicine	93.837			2,479		34,176,935
Pass-Through From Ohio State University Research Foundation	93.837	BMT-CTN 60034668/600289980		22,371		34,176,935
Pass-Through From State of Maryland	93.837			303,872		34,176,935
Pass-Through From The Icahn School of Medicine at Mount Sinai	93.837			159,603		34,176,935
Pass-Through From The Regents of the University of California	93.837			4,250		34,176,935
Pass-Through From University of California, San Diego	93.837			85,781		34,176,935
Pass-Through From University of Connecticut	93.837			71,628		34,176,935
Pass-Through From University of Florida	93.837			141,700		34,176,935
Pass-Through From University of Houston System	93.837	R-15-0052		177,621		34,176,935
Pass-Through From University of Mississippi Medical Center	93.837			117,387		34,176,935
Pass-Through From University of Pittsburgh	93.837			118,590		34,176,935
Pass-Through From University of Rochester	93.837			6,691		34,176,935
Pass-Through From University of Rochester	93.837	415453-G Mod 1		14,315		34,176,935
Pass-Through From University of Washington	93.837			85,976		34,176,935
Pass-Through From Veterans Medical Research Foundation	93.837	0855803-310426		594		34,176,935
Pass-Through From Wake Forest University	93.837			408,376		34,176,935
Pass-Through From Wake Forest University	93.837	WFUHS 110947		12,500		34,176,935
Pass-Through From Washington University in St. Louis	93.837			17,920		34,176,935
Pass-Through From Yale University	93.837	SILVER AMI		803		34,176,935
Lung Diseases Research	93.838		2,833,647		134,184	3,350,570
Pass-Through From Case Western Reserve University	93.838			216,906		3,350,570
Pass-Through From Case Western Reserve University	93.838	RES510919		9,970		3,350,570
Pass-Through From Duke University	93.838	2033236 Mod 2/2033236		23,525		3,350,570
Pass-Through From Fred Hutchinson Cancer Research Center	93.838			8,990		3,350,570
Pass-Through From Pennsylvania State University	93.838			3,164		3,350,570
Pass-Through From Pennsylvania State University	93.838	VCU HL109086 Mod 2		781		3,350,570
Pass-Through From Seattle Children's Hospital	93.838	1141SUB		23,547		3,350,570
Pass-Through From University of Pennsylvania	93.838			39,524		3,350,570
Pass-Through From University of Washington	93.838			30,765		3,350,570
Pass-Through From Wake Forest University	93.838			9,050		3,350,570
Pass-Through From Wake Forest University	93.838	WFUHS Z13101/WFUHS Z12631/WFUHS 118487/WFUHS 118485		104,855		3,350,570
Pass-Through From Wake Forest University Health Sciences	93.838			45,846		3,350,570
Blood Diseases and Resources Research	93.839		4,492,359		2,670,343	4,710,038
Pass-Through From Augusta University	93.839			11,316		4,710,038
Pass-Through From Bloodworks Northwest	93.839			47,840		4,710,038
Pass-Through From ECOG-ACRIN Cancer Research Group	93.839			169		4,710,038
Pass-Through From Emory University	93.839			42,881		4,710,038
Pass-Through From National Marrow Donor Program	93.839			2,035		4,710,038
Pass-Through From Ohio State University Research Foundation	93.839	60034668 NMDP 0301, 0902, 1202, 1203		26,679		4,710,038
Pass-Through From Wake Forest University	93.839			24,128		4,710,038
Pass-Through From Washington University	93.839	WU-14-279		29,715		4,710,038
Pass-Through From Washington University in St. Louis	93.839			32,916		4,710,038
Arthritis, Musculoskeletal and Skin Diseases Research	93.846		5,775,683		1,267,898	6,182,707
Pass-Through From Brigham and Women's Hospital	93.846	114193		77,427		6,182,707
Pass-Through From Cornell University	93.846	15121959-01		3,270		6,182,707
Pass-Through From Indiana University Purdue University Indianapolis	93.846	IN4687717VCU		109,688		6,182,707
Pass-Through From Johns Hopkins University	93.846			14,370		6,182,707
Pass-Through From Northwestern University	93.846	60045969 VCU		16,273		6,182,707
Pass-Through From Ohio State University	93.846			11,433		6,182,707
Pass-Through From University of Nevada Reno	93.846			100,166		6,182,707
Pass-Through From University of Pittsburgh	93.846	0046874 (126426-1)		51,215		6,182,707
Pass-Through From Washington University in St. Louis	93.846			23,182		6,182,707
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		23,025,964		3,618,006	24,883,140
Pass-Through From Arkansas Children's Hospital Research Institute	93.847	34816		3,824		24,883,140
Pass-Through From Baylor College of Medicine	93.847			61,352		24,883,140
Pass-Through From Beth Israel Deaconness Medical Center	93.847	1028141		33,457		24,883,140
Pass-Through From George Washington University	93.847			40,078		24,883,140
Pass-Through From Johns Hopkins University	93.847	2001709082		70		24,883,140
Pass-Through From Mayo Clinic Rochester	93.847			330,716		24,883,140
Pass-Through From Medical University of South Carolina	93.847			18,505		24,883,140

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Pass-Through From Research Institute at Nationwide Children's Hospital	93.847			507		24,883,140
Pass-Through From Temple University	93.847	360884-04400-02		36,397		24,883,140
Pass-Through From The Children's Hospital of Philadelphia	93.847			4,296		24,883,140
Pass-Through From The Emmes Corporation	93.847	HM20007268		1,986		24,883,140
Pass-Through From University of Nebraska Medical Center	93.847			462,937		24,883,140
Pass-Through From University of North Carolina at Chapel Hill	93.847	5104371		42,551		24,883,140
Pass-Through From University of South Florida	93.847			575,799		24,883,140
Pass-Through From University of South Florida	93.847	Site Number 3168 CTLA-4lg TN18 06-T48 SC10591		8,201		24,883,140
Pass-Through From University of Texas Southwestern Medical Center at Dallas	93.847	GMO-170916/GMO-160224/16116-Registry/16115 STOP ALF		156,109		24,883,140
Pass-Through From Wake Forest University	93.847			64,313		24,883,140
Pass-Through From Wake Forest University School of Medicine	93.847			16,078		24,883,140
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		22,558,362		5,860,986	24,621,605
Pass-Through From Albert Einstein College of Medicine BronxCreed	93.853	310309		76,423		24,621,605
Pass-Through From Axion Biosystems	93.853	MICROHOOK NERVE TAPE		66,396		24,621,605
Pass-Through From Barron Associates, Incorporated	93.853			29,808		24,621,605
Pass-Through From Cincinnati Children's Hospital Medical Center	93.853			34,319		24,621,605
Pass-Through From Columbia University	93.853			176,939		24,621,605
Pass-Through From Duke University	93.853			84		24,621,605
Pass-Through From Emory University	93.853	6301DCP PT108542		8		24,621,605
Pass-Through From Georgia State University	93.853			194,069		24,621,605
Pass-Through From Johns Hopkins University	93.853			11,675		24,621,605
Pass-Through From Johns Hopkins University	93.853	2002028183		9,425		24,621,605
Pass-Through From Massachusetts General Hospital	93.853			29,979		24,621,605
Pass-Through From Massachusetts General Hospital	93.853	SURE-PD3		13,078		24,621,605
Pass-Through From Mayo Clinic	93.853			172,491		24,621,605
Pass-Through From Mayo Clinic Jacksonville	93.853			9,640		24,621,605
Pass-Through From Mount Sinai School of Medicine	93.853	0255-2593-4609/0255-2592-4609		57,944		24,621,605
Pass-Through From National Multiple Sclerosis Society	93.853	RR-1601-07444		30,056		24,621,605
Pass-Through From Northwestern University	93.853			48,017		24,621,605
Pass-Through From Novoron Bioscience Incorporated	93.853			138,363		24,621,605
Pass-Through From The Regents of the University of California	93.853			324,316		24,621,605
Pass-Through From Tufts University	93.853			3,208		24,621,605
Pass-Through From Twin Star TDS, Limited Liability Company	93.853			31,025		24,621,605
Pass-Through From University of California at San Francisco	93.853			25,043		24,621,605
Pass-Through From University of California San Francisco	93.853	7899SC		162,366		24,621,605
Pass-Through From University of Cincinnati	93.853			(1,002)		24,621,605
Pass-Through From University of Medicine and Dentistry of New Jersey	93.853			10,099		24,621,605
Pass-Through From University of Miami	93.853			17,594		24,621,605
Pass-Through From University of Michigan	93.853	3001413378-PNT		662		24,621,605
Pass-Through From University Of Pittsburgh	93.853			141,894		24,621,605
Pass-Through From University of Wisconsin at Madison	93.853	16-8467		782		24,621,605
Pass-Through From Yeshiva University	93.853	310873 310309 310995 310597		248,542		24,621,605
Allergy, Immunology and Transplantation Research	93.855		21,541,390		1,161,622	23,811,935
Pass-Through From Albert Einstein College of Medicine BronxCreed	93.855	316148		15,250		23,811,935
Pass-Through From Alexander BioDiscoveries, Limited Liability Company	93.855			(11,343)		23,811,935
Pass-Through From Brigham and Women's Hospital, Incorporated	93.855			23,764		23,811,935
Pass-Through From Emory University	93.855			15,060		23,811,935
Pass-Through From Fox Chase Chemical Diversity Center Incorporated	93.855			5,648		23,811,935
Pass-Through From George Washington University	93.855			100,991		23,811,935
Pass-Through From Hektoen Institute for Medical Research	93.855	50616-324-VCU01		4,143		23,811,935
Pass-Through From Indiana University	93.855			69,598		23,811,935
Pass-Through From Infectious Disease Research Institute	93.855			48,095		23,811,935
Pass-Through From Institute of Clinical Research	93.855	M11-RI-018-0704-1		30,312		23,811,935
Pass-Through From Integrated Biotherapeutics Incorporated	93.855			1,472		23,811,935
Pass-Through From Johns Hopkins University	93.855			184,868		23,811,935
Pass-Through From Loyola University Chicago	93.855			44,701		23,811,935
Pass-Through From Mayo Clinic	93.855			75,907		23,811,935
Pass-Through From National Jewish Health	93.855			163,433		23,811,935
Pass-Through From The Broad Institute Incorporated	93.855			17,705		23,811,935

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Pass-Through From The Research Foundation of State University of New York	93.855			210,135		23,811,935
Pass-Through From University of Alabama	93.855	000507881 001		60,412		23,811,935
Pass-Through From University of California, San Diego	93.855			72,054		23,811,935
Pass-Through From University of Cincinnati	93.855			21,804		23,811,935
Pass-Through From University of Maryland	93.855			315,986		23,811,935
Pass-Through From University of Maryland, Baltimore	93.855			315,327		23,811,935
Pass-Through From University of North Carolina at Chapel Hill	93.855	5104387		39,881		23,811,935
Pass-Through From University of Notre Dame	93.855			1,611		23,811,935
Pass-Through From University of Oregon	93.855	1005532_VCU		25,929		23,811,935
Pass-Through From University of South Carolina	93.855	13-2199		1,101		23,811,935
Pass-Through From University of Washington	93.855			38,517		23,811,935
Pass-Through From Wake Forest University Health Sciences	93.855			110,105		23,811,935
Pass-Through From Washington University in St. Louis	93.855			267,591		23,811,935
Microbiology and Infectious Diseases Research	93.856		297,668			342,245
Pass-Through From University of Notre Dame	93.856			44,577		342,245
Biomedical Research and Research Training	93.859		23,626,688		794,136	26,326,829
Biomedical Research and Research Training	93.859	1R15GM116180-01	14,960		14,960	26,326,829
Biomedical Research and Research Training	93.859	1R01GM113233-01	177,706		177,706	26,326,829
Pass-Through From Carnegie-Mellon University	93.859			118,989		26,326,829
Pass-Through From Colorado State University	93.859			117,684		26,326,829
Pass-Through From East Carolina University	93.859			3,935		26,326,829
Pass-Through From Georgetown University	93.859			1,162		26,326,829
Pass-Through From Luna Innovations, Incorporated	93.859			89,258		26,326,829
Pass-Through From Northwestern University	93.859			711		26,326,829
Pass-Through From Novion Technologies	93.859	1R43GM109610-01A1		66,239		26,326,829
Pass-Through From Ohio State University	93.859			200,776		26,326,829
Pass-Through From Regents of the University of Colorado	93.859			12,294		26,326,829
Pass-Through From Sanford-Burnham Medical Research Institute	93.859			5,550		26,326,829
Pass-Through From University of Alabama	93.859			5,898		26,326,829
Pass-Through From University of Chicago	93.859			277,213		26,326,829
Pass-Through From University of Florida	93.859	UFDSP00011124		44,282		26,326,829
Pass-Through From University of Massachusetts Boston	93.859	WA00537621-OSP2017182		6,254		26,326,829
Pass-Through From University of Michigan	93.859			156,489		26,326,829
Pass-Through From University of Newcastle upon Tyne	93.859			24,205		26,326,829
Pass-Through From University of North Carolina at Chapel Hill	93.859	5-33974		7,172		26,326,829
Pass-Through From University of Texas Southwestern Medical Center at Dallas	93.859			189,154		26,326,829
Pass-Through From University of Utah	93.859			427,129		26,326,829
Pass-Through From University of Wisconsin Madison	93.859			1,620		26,326,829
Child Health and Human Development Extramural Research	93.865		11,498,510		2,203,713	13,472,139
Pass-Through From Barron Associates, Incorporated	93.865			317,602		13,472,139
Pass-Through From Boston University	93.865			199,046		13,472,139
Pass-Through From Cedars-Sinai Medical Center	93.865			169,867		13,472,139
Pass-Through From Cincinnati Children's Hospital	93.865	130474/109556/130474/109528		5,380		13,472,139
Pass-Through From Clemson University	93.865			(188)		13,472,139
Pass-Through From Duke University	93.865	2035501		77,314		13,472,139
Pass-Through From Duke University	93.865			23,081		13,472,139
Pass-Through From Indiana University	93.865			382,795		13,472,139
Pass-Through From Johns Hopkins University	93.865			141,527		13,472,139
Pass-Through From Northwestern University	93.865			100,688		13,472,139
Pass-Through From Pennsylvania State University	93.865	VCUHD083323		111,961		13,472,139
Pass-Through From Temple University	93.865	360898-04800-02 Mod 1		128,897		13,472,139
Pass-Through From The Regents of the University of California	93.865			(21)		13,472,139
Pass-Through From University of California, Los Angeles	93.865			90,119		13,472,139
Pass-Through From University of Minnesota	93.865	N001926101 Amendment 1		16,595		13,472,139
Pass-Through From University of Pittsburgh	93.865			19,467		13,472,139
Pass-Through From University of Texas at Dallas	93.865			84,197		13,472,139
Pass-Through From Yale University	93.865			96,850		13,472,139
Aging Research	93.866		3,990,325		259,784	4,393,053
Pass-Through From Barron Associates, Incorporated	93.866			61,282		4,393,053
Pass-Through From Empirical Technologies Corporation	93.866			7,402		4,393,053
Pass-Through From MS Technologies Corporation	93.866			50,531		4,393,053
Pass-Through From Texas A&M University	93.866			16,259		4,393,053
Pass-Through From University of California San Diego	93.866	68211593/64889135		94,479		4,393,053
Pass-Through From University of California, San Francisco	93.866			11,004		4,393,053
Pass-Through From University of Oklahoma	93.866	RS20140892-04		29,125		4,393,053
Pass-Through From University of South Carolina	93.866	16-2928/PO#2000008394/USC*18080F A55		43,477		4,393,053
Pass-Through From University of Wisconsin	93.866			89,169		4,393,053

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Vision Research	93.867		3,156,998		322,843	3,426,268
Pass-Through From Harvey Mudd College	93.867	1415-2073-01		15,036		3,426,268
Pass-Through From Jaeb Center for Health Research	93.867	Protocol V		3,181		3,426,268
Pass-Through From University of Alabama at Birmingham	93.867			245,792		3,426,268
Pass-Through From University of Maryland	93.867			5,261		3,426,268
Medical Library Assistance	93.879		411,159			439,525
Pass-Through From University of Maryland	93.879			4,745		439,525
Pass-Through From University of Maryland, Baltimore	93.879			4,878		439,525
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918		299,468			3,271,326
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944		31,288			2,329,211
Block Grants for Community Mental Health Services	93.958		108,711			11,977,562
International Research and Research Training	93.989		820,843		135,846	820,843
Maternal and Child Health Services Block Grant to the States	93.994		808,112			11,456,880
Other Assistance	93.RD	200-2011-10313	7,736			5,889,367
Other Assistance	93.RD	200-2014-59646	284,987		23,139	5,889,367
Other Assistance	93.RD	200-2014-59669	192,763		32,500	5,889,367
Other Assistance	93.RD	200-2015-63456	93,526			5,889,367
Other Assistance	93.RD	200-2016-91592	389,297			5,889,367
Other Assistance	93.RD	416476-G;GO11738.148702		30,843	30,843	5,889,367
Other Assistance	93.RD	416477-G;GO11722.148700		35,749	35,749	5,889,367
Other Assistance	93.RD	CDC 200-2016-91945	349,230			5,889,367
Other Assistance	93.RD	HHSF223201610253P	88,465			5,889,367
Other Assistance	93.RD	HHSN272201000056C	196,061			5,889,367
Interagency Personnel Act Agreement for Liansheng Tang	93.RD	203626	27,084			5,889,367
Interagency Personnel Act Agreement for Lisa Chin	93.RD	3078487-202939 204095	49,482			5,889,367
Interagency Personnel Act Agreement for Randall Keyser	93.RD	203414	54,010			5,889,367
Interagency Personnel Act for Liansheng Tang	93.RD	3569547-203950	5,417			5,889,367
John Collins Interagency Personnel Agreement	93.RD	3700573-203359	43,028			5,889,367
Offender Re-Entry and Age of First Violent Conviction Risk-Need-Responsivity Program	93.RD	HHSS28320-204129 203802;AB2038021		11,190	11,190	5,889,367
Research Support for Youth Tobacco Education and Prevention Campaigns	93.RD	203293 203936	63,814			5,889,367
Pass-Through From Barron Associates, Incorporated	93.RD	514-SC01		53,397		5,889,367
Pass-Through From Barron Associates, Incorporated	93.RD	518-SC01		182		5,889,367
Pass-Through From Brigham and Women's Hospital, Incorporated	93.RD	16463		13,929		5,889,367
Pass-Through From Brigham and Women's Hospital, Incorporated	93.RD	A011202		11		5,889,367
Pass-Through From Brigham and Women's Hospital, Incorporated	93.RD	A031201		6,461		5,889,367
Pass-Through From Brigham and Women's Hospital, Incorporated	93.RD	A061202		2,921		5,889,367
Pass-Through From Brigham and Women's Hospital, Incorporated	93.RD	A071102		25,012		5,889,367
Pass-Through From Brigham and Women's Hospital, Incorporated	93.RD	A071401		4,161		5,889,367
Pass-Through From Brigham and Women's Hospital, Incorporated	93.RD	NRG A041202		5,676		5,889,367
Pass-Through From Brigham and Women's Hospital, Incorporated	93.RD	VA009		136		5,889,367
Pass-Through From Duke University	93.RD	201316		10,800		5,889,367
Pass-Through From Duke University	93.RD	CABANA		4,464		5,889,367
Pass-Through From ECOG-ACRIN Cancer Research Group	93.RD	ECOG-ACRIN		23,714		5,889,367
Pass-Through From ECOG-ACRIN Cancer Research Group	93.RD	ECOG-ACRIN Cancer Research		(40)		5,889,367
Pass-Through From ECOG-ACRIN Cancer Research Group	93.RD	ECOG-ACRIN Cancer Research Gro		3,523		5,889,367
Pass-Through From ECOG-ACRIN Cancer Research Group	93.RD	MASTER AGREEMENT		2,835		5,889,367
Pass-Through From ECOG-ACRIN Cancer Research Group	93.RD	S1400		1,321		5,889,367
Pass-Through From Fast-Track Drugs and Biologics, Limited Liability Company	93.RD	HHSN27500003-1061-NCIG6-UVA		440,016		5,889,367
Pass-Through From Hemoshear, Limited Liability Company	93.RD	HHSN261201500023C;SBIR Project		365,630		5,889,367
Pass-Through From JBS International Incorporated	93.RD	Offender Re-Entry and Age of First Violent Conviction Risk-Need-Responsivity Program- HHSS28320-204129-203802;868680		59,188		5,889,367
Pass-Through From Leidos Incorporated	93.RD	Casix-Proteomics-HHSN261200800001E-204117;17X073		39,597		5,889,367
Pass-Through From Massachusetts General Hospital	93.RD	NN102		84,670		5,889,367
Pass-Through From Massachusetts General Hospital	93.RD	NN103		1,798		5,889,367
Pass-Through From Massachusetts General Hospital	93.RD	NN104		4,940		5,889,367
Pass-Through From Mitre Corporation	93.RD	9-116579		43,197		5,889,367

COMMONWEALTH OF VIRGINIA
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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total
Pass-Through From New England Research Institutes	93.RD	U01HL107407		9,062		5,889,367
Pass-Through From North Carolina State University	93.RD	2017-1498-01		3,549		5,889,367
Pass-Through From Northwestern University	93.RD	SP0017209 60032621 UV-04		111,280		5,889,367
Pass-Through From Northwestern University	93.RD	SP0017209 60032621 UV-05		335,561		5,889,367
Pass-Through From Northwestern University	93.RD	SP0017209 60035388 UV-OQ-05		46,767		5,889,367
Pass-Through From Northwestern University	93.RD	SP0017209 600353880 UV-OQ-04		21,297		5,889,367
Pass-Through From NRG Oncology Foundation, Incorporated	93.RD	GOG-286B		353		5,889,367
Pass-Through From Research Triangle Institute-RTI International	93.RD	NIH-NHLBI National Culturally and Linguistically Appropriate (CLAS) Standards Evaluation, Phase III		4,136		5,889,367
Pass-Through From Science Research Aapplications International	93.RD	HHSN2639999000291-203825;SRAS001672-1		21,758		5,889,367
Pass-Through From Social and Scientific Systems, Incorporated	93.RD	No.CRB-SSS-S-15-04661		12,096		5,889,367
Pass-Through From The Children's Hospital of Philadelphia	93.RD	N02-CM-62212		1,418		5,889,367
Pass-Through From The Children's Hospital of Philadelphia	93.RD	U10CA180886		60,297		5,889,367
Pass-Through From The EMMES Corporation	93.RD	HHSN275201300026I/HHSN27500006		116,086		5,889,367
Pass-Through From The EMMES Corporation	93.RD	HHSN275201300026I/HHSN27500007		32,985		5,889,367
Pass-Through From The EMMES Corporation	93.RD	HHSN275201300026I/HHSN27500001		69,590		5,889,367
Pass-Through From The Icahn School of Medicine at Mount Sinai	93.RD	CTSN Tricuspid Trial		13,433		5,889,367
Pass-Through From The University of Texas M.D. Anderson Cancer Center	93.RD	PO# 3000926710		10,781		5,889,367
Pass-Through From University of Chicago	93.RD	FP043521-02-A		1,411,350		5,889,367
Pass-Through From University of Minnesota Twin Cities	93.RD	P003398401		313,296		5,889,367
Pass-Through From University of Rochester	93.RD	416476-G;GO11738.148702		25,027		5,889,367
Pass-Through From University of Rochester	93.RD	416477-G;GO11722.148700		146,397		5,889,367
Pass-Through From University of South Florida	93.RD	Site #3309		2,627		5,889,367
Total Research and Development			258,874,552	28,525,598	37,910,033	
Total U.S. Department of Health and Human Services			6,420,112,632	46,079,193	550,056,420	
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE						
State Commissions	94.003		371,442		63	371,442
AmeriCorps	94.006		4,444,716		2,823,749	4,444,716
Training and Technical Assistance	94.009		40,134		32,938	40,134
Volunteers in Service to America	94.013		3,296			3,296
Volunteer Generation Fund	94.021		266,864		266,864	266,864
Total Excluding Clusters Identified Below			5,126,452	-	3,123,614	
Research and Development:						
Social Innovation Fund	94.019	WINGS for kids, Inc. GF13359.151731/GF13359.151733		220,250	220,250	502,820
Pass-Through From WINGS for kids, Incorporated	94.019	WINGS for kids, Inc. GF13359.151731/GF13359.151733		282,570		502,820
National Service and Civic Engagement Research Competition	94.026		125,855			125,855
Other Assistance	94.RD	DCKA-2015-C-0029	93,683			93,683
Total Research and Development			219,538	502,820	220,250	
Total Corporation for National and Community Service			5,345,990	502,820	3,343,864	
EXECUTIVE OFFICE OF THE PRESIDENT						
High Intensity Drug Trafficking Areas Program	95.001		550,572			550,572
Total Excluding Clusters Identified Below			550,572	-	-	
Total Executive Office of the President			550,572	-	-	
SOCIAL SECURITY COMMISSION						
Disability Insurance/SSI Cluster:						
Social Security-Disability Insurance	96.001		46,938,655			46,938,655
Total Disability Insurance/SSI Cluster			46,938,655	-	-	
Research and Development:						

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Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total
Pass-Through From Mathematica Policy Research	96.007	40112S03048-02		24,317		24,317
Total Research and Development			-	24,317	-	
Total Social Security Administration			46,938,655	24,317	-	
U.S. DEPARTMENT OF HOMELAND SECURITY						
Non-Profit Security Program	97.008		44,777		44,777	44,777
Boating Safety Financial Assistance	97.012		1,841,569			1,841,569
Community Assistance Program State Support Services Element (CAP-SSSE)	97.023		149,068			149,068
Flood Mitigation Assistance	97.029		1,272,732		800,007	1,272,732
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		61,042,052		25,736,117	61,042,052
Hazard Mitigation Grant	97.039		3,765,181		3,358,155	3,771,880
National Dam Safety Program	97.041		170,452			170,452
Emergency Management Performance Grants	97.042		10,505,802		2,473,130	10,505,802
State Fire Training Systems Grants	97.043		14,740			14,740
Assistance to Firefighters Grant	97.044		27,825			27,825
Cooperating Technical Partners	97.045		77,662			77,662
Pre-Disaster Mitigation	97.047		505,107		377,989	505,107
Port Security Grant Program	97.056		390,868			390,868
Homeland Security Grant Program	97.067		9,596,724		4,741,546	12,782,017
Pass-Through From District of Colombia	97.067	15UASI579, 15UASI581,		372,894		12,782,017
Pass-Through From Office of the Deputy Major Public Safety	97.067			2,812,399		12,782,017
Driver's License Security Grant Program	97.089		22,220			22,220
Homeland Security-related Science, Technology, Engineering and Mathematics (HS STEM) Career Development Program	97.104		15,965			15,965
Severe Repetitive Loss Program	97.110		1,179,560		1,018,704	1,179,560
Mid-Level Leadership Development Program	97.U01	30172070TD012/013/014/015-	38,904			38,904
Rising Leaders Development Program	97.U02	30-16-206RLDP01,02,03,04-209734	42,077			42,077
Total Excluding Clusters Identified Below			90,703,285	3,185,293	38,550,425	
Research and Development:						
Hazard Mitigation Grant	97.039		6,699			3,771,880
Pass-Through From State of Maryland	97.061			178,909		200,659
Pass-Through From Texas AgriLife Research	97.061			21,750		200,659
Pass-Through From Trustees of Dartmouth College	97.065			10,516		10,516
Pass-Through From International Association of Fire Chiefs	97.083			34,138		34,138
Higher Education Initiative	97.RD	HSHQDC-12-C-00109-203536	255,152			1,030,600
Tools for Automated Detection and Assessment of Security Vulnerabilities in Mobile Applications	97.RD	HSHQDC-14-C-B0040-203368;UC78319	210,410		210,410	1,030,600
Pass-Through From Maryland Department of the Environment	97.RD	U00P5400403		4,402		1,030,600
Pass-Through From Mitre Corporation	97.RD	Task Order #1-109105		42,269		1,030,600
Pass-Through From Sensor Concepts and Applications Incorporated	97.RD	PO NUMBER 1515		518,367		1,030,600
Total Research and Development			472,261	810,351	210,410	
Total Department of Homeland Security			91,175,546	3,995,644	38,760,835	
U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT						
Pass-Through From University of California Davis	98.001			17,224		10,214,347
Pass-Through From World Learning	98.001			81,714		10,214,347
Pass-Through From Michigan State University	98.012			32,334		384,578
Pass-Through From University of California - Santa Barbara	98.012	20028090UCSB/AID-OAA-A-16-0028		3,768		384,578
People-to-People Reconciliation	98.U01	AID-114-A-14-00002-203270;P2032702 Award 1	228,569		144,662	228,569
Total Excluding Clusters Identified Below			228,569	135,040	144,662	
Research and Development:						
USAID Foreign Assistance for Programs Overseas	98.001		7,612,596		2,028,660	10,214,347
USAID Foreign Assistance for Programs Overseas	98.001	AID-OAA-A-12-00096	2,150,469		2,150,469	10,214,347
USAID Foreign Assistance for Programs Overseas	98.001	417399-19105	427		427	10,214,347
Pass-Through From Institute of International Education	98.001	AID-OAA-A-12-00039/DFG-I6-APS-WM		1,725		10,214,347
Pass-Through From Institute of International Education	98.001			47,876		10,214,347
Pass-Through From Kansas State University	98.001			18,385		10,214,347
Pass-Through From Michigan State University	98.001	417399-19105		1,789		10,214,347

COMMONWEALTH OF VIRGINIA
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For the Year Ended June 30, 2017

Federal Agency, Federal Program Name, Cluster Name, or Name of Pass-Through Entity	CFDA Number	Additional Award Information or Identifying Number Assigned by the Pass-through Entity	Direct Award Expenditures	Pass Through Entity Award Expenditures	Amount Provided to Subrecipients	Program Total
Pass-Through From Ohio State University	98.001			229,441		10,214,347
Pass-Through From RTI International	98.001			5,424		10,214,347
Pass-Through From University of Notre Dame	98.001	AID-0AA-A-16-00025/202809CWM		11,236		10,214,347
Pass-Through From Woods Hole Research Center	98.001			36,041		10,214,347
Pass-Through From Tibetan Buddhist Resource Center	98.011			493,265		493,265
USAID Development Partnerships for University Cooperation and Development	98.012	417485-19014		25,425	25,425	384,578
USAID Development Partnerships for University Cooperation and Development	98.012	417486-19105		17,192	17,192	384,578
USAID Development Partnerships for University Cooperation and Development	98.012	417486-19B40		5,775	5,775	384,578
Pass-Through From Michigan State University	98.012	417485-19014 / 417486-19105 / 417486-19B40		241,909		384,578
Pass-Through From North Carolina State University	98.012			58,175		384,578
Other Assistance	98.RD	685-A-00-10-00194-00	2,357,941		71,730	2,656,314
Pass-Through From International Republican Institute	98.RD	Syria Social Network Analysis - 204064;1087365		71,542		2,656,314
Pass-Through From Purdue University	98.RD	41060000-8000021024		92,716		2,656,314
Pass-Through From Research Triangle Institute	98.RD	Promoting Tanzania's Environment, Conservation and Tourism (PROTECT) for United States Aid/Tanzania TO AID-621-TO-15-0004-203709;1-460-158E210		134,115		2,656,314
Total Research and Development			12,121,433	1,492,031	4,299,678	
Total United States Agency For International Development			12,350,002	1,627,071	4,444,340	
OTHER FEDERAL ASSISTANCE						
American Battle Monuments Commission (ABMC) War Dead	99.U01	ABMC16PX0041-203881	21,389			21,389
Big Data-Cyber Systems Engineering-Data Science Training	99.U02	2013-13070900005-209719 209720 209724 209725 209726 209727 209735 209736	136,571			136,571
Data Management and Website Issues	99.U03	ABMC16PX0011-203784	20,522			20,522
Interagency Personnel Act Agreement Ramirez	99.U04	203643	31,686			31,686
Skills for Offender Assessment and Responsivity in New Goals (SOARING2) Training	99.U05	USCA16C2083-209721	119,258			119,258
Trade in Value Added Database Project	99.U06	ITC-CN-16-0006-204024	52,591			52,591
Pass-Through From Booz Allen Hamilton	99.U07	Booz Allen Hamilton-Darkblade Mentor Protégé Program HM0476-15-C-0044-203906;Order Number D266179		16,217		16,217
Total Excluding Clusters Identified Below			382,017	16,217	-	
Research and Development:						
Federal Deposit Insurance Corporation and Intergovernment Personnel Act Buyout	99.RD	203972	44,509			44,509
Total Research and Development			44,509	-	-	
Total Other Federal Assistance			426,526	16,217	-	
Grand Total			13,336,485,695	141,412,935	2,214,786,671	
Total Research and Development Cluster for All Federal Agencies			533,175,804	90,172,914	83,141,557	
Total for Student Financial Assistance Program Cluster			1,764,951,739	-	-	

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, 2017

1. PURPOSE OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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 in the Catalog of Federal Domestic Assistance (CFDA). 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 System Authority; Virginia Port Authority, including the Virginia International Terminals; Institute for Advanced Learning and Research; Virginia Housing Development Authority; Virginia Outdoors Foundation; Virginia Resources Authority; Fort Monroe Authority; Science Museum of Virginia Foundation; the Division of Capitol Police; and the Commission on Virginia Alcohol Safety Action Program.

2. 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 CFDA Number.

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 in a pass-through relationship 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 entities other than the Federal government or other State entities 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.

Catalog of Federal Domestic Assistance Number – The Catalog of Federal Domestic Assistance (CFDA) is a government-wide compendium of individual federal programs. Each program included in the catalog is assigned a five-digit program identification number (CFDA Number) and program name. The accompanying schedule and footnotes reflect the program names and CFDA numbers assigned by the www.cfda.gov website. Programs without a CFDA number are labelled 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.

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:

Aging	Highway Planning and Construction
CCDF	Highway Safety
CDBG-Disaster Recovery Grants	Hurricane Sandy Relief
CDBG-Entitlement Grants	Maternal, Infant, and Early Childhood
Child Nutrition	Visiting
Clean Water State Revolving Fund	Medicaid
Disability Insurance/SSI	Research and Development
Drinking Water State Revolving	SNAP
Economic Development	Special Education (IDEA)
Employment Service	Student Financial Assistance Programs
Federal Transit	TANF
Fish and Wildlife	Transit Services Programs
Food Distribution	TRIO
Forest Service School and Roads	WIOA

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 $1,764,951,739 consisting of the following federal departments:

Federal Department	Amount Expended
Department of Education	$1,753,544,521
Department of Health and Human Services	11,407,218
Total	$1,764,951,739

The total direct amount expended for Research and Development was $533,385,676 consisting of the following federal departments:

Federal Department	Amount Expended
Department of Health and Human Services	$ 258,874,552
National Science Foundation	89,573,541
Department of Defense	70,025,503
Department of Agriculture	25,472,206
Department of Energy	20,972,627
Department of Education	12,587,070
U.S. Agency for International Development	12,121,433
Department of Transportation	10,022,899
National Aeronautics and Space Administration	9,809,695
Department of Commerce	7,757,126
Department of the Interior	6,993,772
Environmental Protection Agency	2,677,899
Department of Justice	2,655,532
National Endowment for the Humanities	1,678,938
Department of State	510,895
Department of Homeland Security	472,261
Department of Veterans Affairs	366,266
U.S. National Archives and Records Administration	326,497
Corporation for National and Community Service	219,538
Nuclear Regulatory Commission	191,191
Other Federal Assistance	44,509
Library of Congress	20,998
U.S. Institute of Peace	10,728
Total	$ 533,385,676

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 2C and 2D.

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 (CFDA Numbers 10.550, 10.555, 10.558, 10.559, 10.565, 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:

CFDA #	Non-Stimulus
10.555	$31,672,240
10.558	$ 2,608
10.559	$ 100,920
10.565	$ 900,669
10.569	$11,693,455

The accompanying schedule does not include Commonwealth-stored undistributed food commodities of:

CFDA #	Non-Stimulus
10.550	$ 3,800
10.555	$ 24,780
10.569	$ 23,174

Donation of Federal Surplus Personal Property (CFDA Number 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 distribution to other governmental entities during the year ended June 30, 2017. Administrative expenditures of $576,473 are not included in the accompanying schedule. The value of surplus property on hand at June 30, 2017 totaled $1,215,873. These amounts represent Non-Stimulus dollars.

Childhood Immunization Grants (CFDA Number 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 cost of immunizations to the federal government of $91,458,952. The remaining amount of $2,808,494 is administrative cost incurred by the Department of Health. The value of inventory on hand at June 30, 2017 is $2,417,052 held by the local Health Departments and $15,855,218 held by other providers.

D. Loan/Loan Guarantee Programs

Federal Perkins Loans - Federal Capital Contributions (CFDA Number 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, 2017. Balances outstanding at the end of the audit period were $70,059,900.

Federal Direct Loan Program (CFDA Number 84.268) – The amount in the accompanying schedule reflects the value of new Federal Direct Loans disbursed to students during the fiscal year. Balances outstanding at the end of the audit period were $64,766,437.

Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students (CFDA Number 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, 2017. Balances outstanding at the end of the audit period were $8,839,281.

Nurse Faculty Loan Program (CFDA Number 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, 2017. Balances outstanding at the end of the audit period were $494,402.

Nursing Student Loans (CFDA Number 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, 2017. Balances outstanding at the end of the audit period were $2,073,535.

Capitalization Grants for Clean Water State Revolving Funds (CFDA Number 66.458) and Capitalization Grants for Drinking Water State Revolving Funds (CFDA Number 66.468) – The Commonwealth receives capitalization grants to create and maintain the Clean Water State Revolving Fund (CWSRF) program (CFDA # 66.458) and the Drinking Water State Revolving Fund (DWSRF) program, (CFDA # 66.468). Both programs offer long-term, low interest rate loans to enable the loan recipients to construct or maintain infrastructures necessary to comply with the Clean Water Act and Safe Drinking Water Act requirements. Capitalization grants received for the CWSRF for the year ended June 30, 2017 were $18,271,059 and are included on the schedule. Capitalization grants received for the DWSRF for the fiscal year ended June 30, 2017, were $14,832,582 and are also included on the schedule. In addition, the Commonwealth distributed additional second generation CWSRF and DWSRF loan disbursements totaling $39,602,368 for the fiscal year ended June 30, 2017,

which are not included on the schedule. These amounts represent Non-Stimulus dollars. There were no outstanding loan balances at the end of the audit period.

Economic Adjustment Assistance (CFDA Number 11.307) – The amount in the accompanying schedule reflects the cash on hand and the outstanding balance of loans receivable from subrecipients at June 30, 2017. Balances outstanding at the end of the audit period were $6,421,121.

E. Emergency Unemployment Benefits

The amount included in the accompanying schedule for Unemployment Insurance (CFDA Number 17.225) includes $42,997,280 administrative costs, $12,048,383 federal unemployment benefits paid to federal employees, a recoupment of $2,513,706 in Temporary Extended Unemployment Compensation overpayments, $348,634,773 state unemployment benefits paid to non-federal employees and $822,658 in federal benefits paid to Trade Act impacted workers.

F. 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 redistributed to another state agency (i.e., a pass-through of funds by the primary recipient state agency to a subrecipient state agency), the federal financial assistance will be reflected as expenditures by the subrecipient 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.

3. DE MINIMUS INDIRECT COST RATE

For the year ended June 30, 2017, only the Department of Forensic Science, Southern Virginia Higher Education Center and the Virginia Economic Development Authority have elected to use the de minimus indirect cost rate per Section 200.414 of the Uniform Guidance.

APPENDICES

Finding Topic/Report Header		
	Finding Title	**Applicable To**
Financial Reporting		
2017-001	Design and Implement Sound Internal Controls over Fiscal Activities	Department of Education - Central Office Operations
2017-002	Improve Support and Review of Financial Recording	Department of Education - Central Office Operations
2017-003	Require the Review and Approval of Reconciliations	Department of Education - Central Office Operations
2017-004	Improve Internal Controls over Financial Reporting of Service Concession Arrangements	Department of Transportation
2017-005	Improve Internal Controls over Financial Reporting	Department of Transportation
2017-006	Improve Controls over Financial Reporting	Department of Motor Vehicles
2017-007	Improve Financial Reporting of Unclaimed Property Activity	Department of the Treasury
2017-008	Improve Accounting and Financial Reporting Control Environment of Trust Accounting	Department of the Treasury
2017-009	Improve Collective Knowledge of Annual Accrual Reporting	Department of Medical Assistance Services
2017-010	Submit Required Reports Timely	Virginia Employment Commission
2017-011	Improve Internal Controls over Reconciliations	Department of Behavioral Health and Developmental Services
2017-012	Improve Monitoring over Estimated Accounts Payable	University of Virginia-Medical Center
2017-013	Properly Record Fixed Asset Additions	Virginia Lottery
Access Control		
2017-014	Complete Annual Review for the Current Claims Processing System	Department of Medical Assistance Services
2017-015	Develop Processes to Facilitate the Controlling of Privileges in the Claims Processing System	Department of Medical Assistance Services
2017-016	Remove Access to the Current Claims Processing System in a Timely Manner	Department of Medical Assistance Services
2017-017	Ensure Employees have Proper Access Roles within the Commonwealth's Procurement System	Department of Medical Assistance Services
2017-018	Strengthen Access Controls	Department of Taxation
2017-019	Improve Service Account Management	Department of Taxation
2017-020	Address Uncorrelated Accounts	Department of Taxation
2017-021	Improve Documentation over Financial Reporting System Security Functions and Features	Department of Taxation
2017-022	Perform Annual Access Review	Department of Taxation
2017-023	Establish and Implement Policies and Procedures for Accessing Budgetary Information	Department of Education - Central Office Operations
2017-024	Improve Timely Removal of Critical Access	Department of Health
2017-025	Improve Controls for Granting and Restricting Elevated Workstation Privileges	University of Virginia-Academic Division
2017-026	Improve Information System Access Controls	Department of the Treasury
2017-027	Perform Annual Access Certifications for Information Systems	Department of Corrections, Central Activities
Audit and Accountability		
2017-028	Perform the Required Information Technology Review	Department of Medical Assistance Services
2017-029	Improve Database Security	Department of the Treasury
Multiple Information System Security Control Families		
2017-030	Improve Database Security	Department of Education - Central Office Operations
2017-031	Improve Database Security for Financial Reporting System	Department of Social Services
2017-032	Continue Improving Database Security for Case Management System	Department of Social Services
2017-033	Improve Web Application Security Controls	Department of Human Resource Management
2017-034	Improve IT Risk Management and Disaster Recovery Planning	Department of Human Resource Management
2017-035	Improve Database and Application Security	Department of Human Resource Management
2017-036	Improve Application and Database Controls over the Enterprise Resource Planning System	Virginia Lottery
2017-037	Improve Vulnerability Mitigation Efforts	Virginia Lottery
2017-038	Risk Management and Contingency Planning Documentation	Virginia Employment Commission
2017-039	Continue to Improve Database Security	Virginia Employment Commission
2017-040	Improve IT Risk Management Process and Documentation	University of Virginia-Medical Center
2017-041	Improve Database Security	University of Virginia-Medical Center
2017-042	Improve Database Security	Department of Alcoholic Beverage Control
2017-043	Improve Database Security	Department of Accounts
2017-044	Improve Database Security	Department of Motor Vehicles
2017-045	Improve Database Security	Department of Health
System and Services Acquisition		
2017-046	Review and Document Service Organization Control Reports of Third-Party Service Providers	Department of Medical Assistance Services
2017-047	Improve Oversight of Third Party Service Providers	University of Virginia-Medical Center
2017-048	Increase Oversight over Third-Party Providers	Department of Behavioral Health and Developmental Services
2017-049	Continue to Improve Oversight over Third-Party Service Providers	Virginia Employment Commission
2017-050	Continue Improving Oversight of Third-Party Service Providers	Department of Social Services
2017-051	Implement Newly Developed Policies over Information Technology Third-Party Service Providers	Virginia Commonwealth University

Finding Topic/Report Header		
	Finding Title	**Applicable To**
Configuration Management		
2017-052	Evaluate, Revise, and Implement the Change Management Process	Virginia Employment Commission
2017-053	Develop Baseline Configurations for Information Systems	Department of Behavioral Health and Developmental Services
2017-054	Improve Information Technology Change Management Program	Department of Motor Vehicles
2017-055	Retain Evidence of Approval for Changes in Local Funding	Department of Education - Central Office Operations
Risk Assessment		
2017-056	Improve Vulnerability Identification and Mitigation Process	Department of Human Resource Management
2017-057	Improve Risk Management and Continuity Planning Documentation	Virginia Commonwealth University
2017-058	Continue to Improve Oversight over IT Risk Assessments	Virginia Employment Commission
System and Information Integrity		
2017-059	Upgrade or Decommission End-of-Life Operating Servers	Department of Alcoholic Beverage Control
2017-060	Continue to Upgrade Unsupported Technology	Department of Behavioral Health and Developmental Services
2017-061	Continue to Upgrade Unsupported Technology	Virginia Employment Commission
Information Security Roles and Responsibilities		
2017-062	Continue to Improve Information Security Program and IT Governance	Department of Education - Central Office Operations
2017-063	Continue to Improve IT Governance	Department of Behavioral Health and Developmental Services
Contingency Planning		
2017-064	Improve Policies, Procedures, and Plans for Backup and Restoration	Department of Social Services
2017-065	Improve IT Contingency Management Program	Department of Behavioral Health and Developmental Services
Awareness and Training		
2017-066	Improve Security Awareness and Training	Department of Human Resource Management
2017-067	Improve Security Awareness Training Program	University of Virginia-Academic Division
Identification and Authentication		
2017-068	Continue Improving Application Security Controls	Department of Motor Vehicles
Human Resources & Payroll		
2017-069	Improve Policies and Procedures for Removal of Terminated Employee Badge Access	University of Virginia-Medical Center
2017-070	Improve Terminated Employee Procedures	University of Virginia-Academic Division
2017-071	Complete Separating Employee Checklists Timely	Department of Transportation
2017-072	Improve Controls over Payroll	Department of Behavioral Health and Developmental Services
2017-073	Improve Management Oversight of Wage Employee Timekeeping	Virginia Commonwealth University
2017-074	Comply with Commonwealth Requirements for Wage Employees	Virginia Commonwealth University
2017-075	Comply with Commonwealth Requirements for Wage Employees	University of Virginia-Academic Division
2017-076	Comply with 1,500 Hour Rule for Wage Employees	Department of Corrections, Central Activities
Retirement System Member Data		
2017-077	Improve Controls Over the Commonwealth's Retirement Benefits System	Department of Behavioral Health and Developmental Services
2017-078	Continue to Improve Internal Controls over Retirement Contribution Reconciliations	Department of Transportation
Procurement		
2017-079	Ensure all Nonexempt Active Vendors in the Commonwealth's Accounting and Financial Reporting System Have a Form W-9	Department of Accounts
2017-080	Perform Adequate Due Diligence before Authenticating and Paying Vendors	Department of Education - Central Office Operations
Statement of Economic Interests		
2017-081	Create Policies and Procedures to Ensure Compliance with Statement of Economic Interest Requirements	Department of Medical Assistance Services
2017-082	Obtain and Retain Statement of Economic Interest Training Records	Department of Social Services
Inventory		
2017-083	Improve Controls Over Building and Grounds Inventory at Fluvanna Correction Center for Women	Department of Corrections, Central Activities
Accounts Receivable		
2017-084	Improve the Accounts Receivable Collection Process	Department of Medical Assistance Services
Other		
2017-085	Establish Sound Budgetary Controls over Disbursements	Department of Education - Central Office Operations
2017-086	Drawdown Federal Grant Funds as Instructed and Update Loan Request with Important Facts	Department of Education - Central Office Operations
Federal Award Findings and Questioned Costs		
2017-087	Match Federal Grants with Qualifying State Expenses	Virginia State University
2017-088	Strengthen Subrecipient Monitoring Process	Department of Health
2017-089	Improve Controls over Federal Reporting	Virginia Small Business Financing Authority
2017-090	Strengthen Internal Controls over Federal Awards	Department of Military Affairs
2017-091	Comply with Statewide and Agency Procurement Policies and Procedures	Department of Military Affairs
2017-092	Develop Procedures and Performance Expectations for Resolving Social Security Number Discrepancies	Department of Medical Assistance Services
2017-093	Complete Risk Assessments for Subrecipeints	Department of Criminal Justice Services
2017-094	Improve Internal Controls over Financial Reporting	Department of Criminal Justice Services
2017-095	Update Contract Provisions, Enforce Contract Administration, and Evaluate Supporting Documentation and Reasonableness of Federal Grant Expenditures	Virginia State University

Applicable To		
Finding Number	**Finding Title**	**Finding Topic/Report Header**
Department of Accounts		
2017-043	Improve Database Security	MULTIPLE INFORMATION SYSTEM SECURITY CONTROL FAMILIES
2017-079	Ensure all Nonexempt Active Vendors in the Commonwealth's Accounting and Financial Reporting System Have a Form W-9	PROCUREMENT
Department of Alcoholic Beverage Control		
2017-042	Improve Database Security	MULTIPLE INFORMATION SYSTEM SECURITY CONTROL FAMILIES
2017-059	Upgrade or Decommission End-of-Life Operating Servers	SYSTEM AND INFORMATION INTEGRITY
Department of Behavioral Health and Developmental Services		
2017-011	Improve Internal Controls over Reconciliations	FINANCIAL REPORTING
2017-048	Increase Oversight over Third-Party Providers	SYSTEM AND SERVICES ACQUISITION
2017-053	Develop Baseline Configurations for Information Systems	CONFIGURATION MANAGEMENT
2017-060	Continue to Upgrade Unsupported Technology	SYSTEM AND INFORMATION INTEGRITY
2017-063	Continue to Improve IT Governance	INFORMATION SECURITY ROLES AND RESPONSIBILITIES
2017-065	Improve IT Contingency Management Program	CONTINGENCY PLANNING
2017-072	Improve Controls over Payroll	HUMAN RESOURCES & PAYROLL
2017-077	Improve Controls Over the Commonwealth's Retirement Benefits System	RETIREMENT SYSTEM MEMBER DATA
Department of Corrections, Central Activities		
2017-027	Perform Annual Access Certifications for Information Systems	ACCESS CONTROL
2017-076	Comply with 1,500 Hour Rule for Wage Employees	HUMAN RESOURCES & PAYROLL
2017-083	Improve Controls Over Building and Grounds Inventory at Fluvanna Correction Center for Women	INVENTORY
Department of Criminal Justice Services		
2017-093	Complete Risk Assessments for Subrecipeints	FEDERAL AWARD FINDINGS AND QUESTIONED COSTS
2017-094	Improve Internal Controls over Financial Reporting	FEDERAL AWARD FINDINGS AND QUESTIONED COSTS
Department of Education - Central Office Operations		
2017-001	Design and Implement Sound Internal Controls over Fiscal Activities	FINANCIAL REPORTING
2017-002	Improve Support and Review of Financial Recording	FINANCIAL REPORTING
2017-003	Require the Review and Approval of Reconciliations	FINANCIAL REPORTING
2017-023	Establish and Implement Policies and Procedures for Accessing Budgetary Information	ACCESS CONTROL
2017-030	Improve Database Security	MULTIPLE INFORMATION SYSTEM SECURITY CONTROL FAMILIES
2017-055	Retain Evidence of Approval for Changes in Local Funding	CONFIGURATION MANAGEMENT
2017-062	Continue to Improve Information Security Program and IT Governance	INFORMATION SECURITY ROLES AND RESPONSIBILITIES
2017-080	Perform Adequate Due Diligence before Authenticating and Paying Vendors	PROCUREMENT
2017-085	Establish Sound Budgetary Controls over Disbursements	OTHER
2017-086	Drawdown Federal Grant Funds as Instructed and Update Loan Request with Important Facts	OTHER
Department of Health		
2017-024	Improve Timely Removal of Critical Access	ACCESS CONTROL
2017-045	Improve Database Security	MULTIPLE INFORMATION SYSTEM SECURITY CONTROL FAMILIES
2017-088	Strengthen Subrecipient Monitoring Process	FEDERAL AWARD FINDINGS AND QUESTIONED COSTS
Department of Human Resource Management		
2017-033	Improve Web Application Security Controls	MULTIPLE INFORMATION SYSTEM SECURITY CONTROL FAMILIES
2017-034	Improve IT Risk Management and Disaster Recovery Planning	MULTIPLE INFORMATION SYSTEM SECURITY CONTROL FAMILIES
2017-035	Improve Database and Application Security	MULTIPLE INFORMATION SYSTEM SECURITY CONTROL FAMILIES
2017-056	Improve Vulnerability Identification and Mitigation Process	RISK ASSESSMENT
2017-066	Improve Security Awareness and Training	AWARENESS AND TRAINING
Department of Medical Assistance Services		
2017-009	Improve Collective Knowledge of Annual Accrual Reporting	FINANCIAL REPORTING
2017-014	Complete Annual Review for the Current Claims Processing System	ACCESS CONTROL
2017-015	Develop Processes to Facilitate the Controlling of Privileges in the Claims Processing System	ACCESS CONTROL
2017-016	Remove Access to the Current Claims Processing System in a Timely Manner	ACCESS CONTROL
2017-017	Ensure Employees have Proper Access Roles within the Commonwealth's Procurement System	ACCESS CONTROL
2017-028	Perform the Required Information Technology Review	AUDIT AND ACCOUNTABILITY
2017-046	Review and Document Service Organization Control Reports of Third-Party Service Providers	SYSTEM AND SERVICES ACQUISITION
2017-081	Create Policies and Procedures to Ensure Compliance with Statement of Economic Interest Requirements	STATEMENT OF ECONOMIC INTERESTS
2017-084	Improve the Accounts Receivable Collection Process	ACCOUNTS RECEIVABLE
2017-092	Develop Procedures and Performance Expectations for Resolving Social Security Number Discrepancies	FEDERAL AWARD FINDINGS AND QUESTIONED COSTS
Department of Military Affairs		
2017-090	Strengthen Internal Controls over Federal Awards	FEDERAL AWARD FINDINGS AND QUESTIONED COSTS
2017-091	Comply with Statewide and Agency Procurement Policies and Procedures	FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Applicable To		
Finding Number	**Finding Title**	**Finding Topic/Report Header**
Department of Motor Vehicles		
2017-006	Improve Controls over Financial Reporting	FINANCIAL REPORTING
2017-044	Improve Database Security	MULTIPLE INFORMATION SYSTEM SECURITY CONTROL FAMILIES
2017-054	Improve Information Technology Change Management Program	CONFIGURATION MANAGEMENT
2017-068	Continue Improving Application Security Controls	IDENTIFICATION AND AUTHENTICATION
Department of Social Services		
2017-031	Improve Database Security for Financial Reporting System	MULTIPLE INFORMATION SYSTEM SECURITY CONTROL FAMILIES
2017-032	Continue Improving Database Security for Case Management System	MULTIPLE INFORMATION SYSTEM SECURITY CONTROL FAMILIES
2017-050	Continue Improving Oversight of Third-Party Service Providers	SYSTEM AND SERVICES ACQUISITION
2017-064	Improve Policies, Procedures, and Plans for Backup and Restoration	CONTINGENCY PLANNING
2017-082	Obtain and Retain Statement of Economic Interest Training Records	STATEMENT OF ECONOMIC INTERESTS
Department of Taxation		
2017-018	Strengthen Access Controls	ACCESS CONTROL
2017-019	Improve Service Account Management	ACCESS CONTROL
2017-020	Address Uncorrelated Accounts	ACCESS CONTROL
2017-021	Improve Documentation over Financial Reporting System Security Functions and Features	ACCESS CONTROL
2017-022	Perform Annual Access Review	ACCESS CONTROL
Department of the Treasury		
2017-007	Improve Financial Reporting of Unclaimed Property Activity	FINANCIAL REPORTING
2017-008	Improve Accounting and Financial Reporting Control Environment of Trust Accounting	FINANCIAL REPORTING
2017-026	Improve Information System Access Controls	ACCESS CONTROL
2017-029	Improve Database Security	AUDIT AND ACCOUNTABILITY
Department of Transportation		
2017-004	Improve Internal Controls over Financial Reporting of Service Concession Arrangements	FINANCIAL REPORTING
2017-005	Improve Internal Controls over Financial Reporting	FINANCIAL REPORTING
2017-071	Complete Separating Employee Checklists Timely	HUMAN RESOURCES & PAYROLL
2017-078	Continue to Improve Internal Controls over Retirement Contribution Reconciliations	RETIREMENT SYSTEM MEMBER DATA
University of Virginia-Academic Division		
2017-025	Improve Controls for Granting and Restricting Elevated Workstation Privileges	ACCESS CONTROL
2017-067	Improve Security Awareness Training Program	AWARENESS AND TRAINING
2017-070	Improve Terminated Employee Procedures	HUMAN RESOURCES & PAYROLL
2017-075	Comply with Commonwealth Requirements for Wage Employees	HUMAN RESOURCES & PAYROLL
University of Virginia-Medical Center		
2017-012	Improve Monitoring over Estimated Accounts Payable	FINANCIAL REPORTING
2017-040	Improve IT Risk Management Process and Documentation	MULTIPLE INFORMATION SYSTEM SECURITY CONTROL FAMILIES
2017-041	Improve Database Security	MULTIPLE INFORMATION SYSTEM SECURITY CONTROL FAMILIES
2017-047	Improve Oversight of Third Party Service Providers	SYSTEM AND SERVICES ACQUISITION
2017-069	Improve Policies and Procedures for Removal of Terminated Employee Badge Access	HUMAN RESOURCES & PAYROLL
Virginia Commonwealth University		
2017-051	Implement Newly Developed Policies over Information Technology Third-Party Service Providers	SYSTEM AND SERVICES ACQUISITION
2017-057	Improve Risk Management and Continuity Planning Documentation	RISK ASSESSMENT
2017-073	Improve Management Oversight of Wage Employee Timekeeping	HUMAN RESOURCES & PAYROLL
2017-074	Comply with Commonwealth Requirements for Wage Employees	HUMAN RESOURCES & PAYROLL
Virginia Employment Commission		
2017-010	Submit Required Reports Timely	FINANCIAL REPORTING
2017-038	Risk Management and Contingency Planning Documentation	MULTIPLE INFORMATION SYSTEM SECURITY CONTROL FAMILIES
2017-039	Continue to Improve Database Security	MULTIPLE INFORMATION SYSTEM SECURITY CONTROL FAMILIES
2017-049	Continue to Improve Oversight over Third-Party Service Providers	SYSTEM AND SERVICES ACQUISITION
2017-052	Evaluate, Revise, and Implement the Change Management Process	CONFIGURATION MANAGEMENT
2017-058	Continue to Improve Oversight over IT Risk Assessments	RISK ASSESSMENT
2017-061	Continue to Upgrade Unsupported Technology	SYSTEM AND INFORMATION INTEGRITY
Virginia Lottery		
2017-013	Properly Record Fixed Asset Additions	FINANCIAL REPORTING
2017-036	Improve Application and Database Controls over the Enterprise Resource Planning System	MULTIPLE INFORMATION SYSTEM SECURITY CONTROL FAMILIES
2017-037	Improve Vulnerability Mitigation Efforts	MULTIPLE INFORMATION SYSTEM SECURITY CONTROL FAMILIES
Virginia Small Business Financing Authority		
2017-089	Improve Controls over Federal Reporting	FEDERAL AWARD FINDINGS AND QUESTIONED COSTS
Virginia State University		
2017-087	Match Federal Grants with Qualifying State Expenses	FEDERAL AWARD FINDINGS AND QUESTIONED COSTS
2017-095	Update Contract Provisions, Enforce Contract Administration, and Evaluate Supporting Documentation and Reasonableness of Federal Grant Expenditures	FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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ACRONYMS FOR AUDITOR'S SECTION

Acronym	Definition
ABC	Department of Alcoholic Beverage Control
ADP	Automatic Data Processing
BIA	Business Impact Analysis
CACFP	Child and Adult Care Feeding Program
CAFR	Comprehensive Annual Financial Report
CAPP	Commonwealth Accounting Policies and Procedures
CCDF	Child Care Development Fund
CCLC	Twenty-First Century Community Learning Centers
CFDA	Code of Federal Domestic Assistance
CFR	Code of Federal Regulations
CHIP	Children's Health Insurance Program
CIS	Center for Internet Security
COOP	Continuity of Operations Plan
CSE	Child Support Enforcement
CVG	Commonwealth Vendor Group
DBHDS	Department of Behavioral Health and Developmental Services
DRP	Disaster Recovery Plan
ECOS	Enterprise Cloud Oversight Services
EDA	Economic Development Administration
EDC	Economic Development Cluster
EOL	End-of-life
ETA	Employment and Training Administration
FAIR	Facility Application Inventory Reduction
FCCW	Fluvanna Correctional Center for Women
FOIA	Freedom of Information Act
FOIAE	Freedom of Information Act Exempt
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
HHS	U.S Department of Health and Human Services
HIPAA	Health Insurance Portability and Accountability Act
IDEA	Individuals with Disabilities Education Act
IEC	International Electrotechnical Commission
IRS	Internal Revenue Service
ISO	Information Security Officer
IT	Information Technology
LHD	Local Health Department
MEF	Mission Essential Functions
NARETPA	National Agricultural Research, Extension, and Teaching Policy Act of 1977
NIFA	National Institute of Food and Agriculture
NIST	National Institute of Standards and Technology
NOA	Notice of Award
OHR	Office of Human Resources
OMB	Office of Management and Budget

Acronym	Definition
ORP	Optional Retirement Plans
PAUR	Prior Authorization and Utilization Review
PBF	Primary Business Functions
PCIA	Personal Communications Industry Association
PHI	Personal Health Information
PMS	Payment Management System
PPHF	Prevention and Public Health Funds
RLF	Revolving Loan Fund
RTO	Recovery Time Objectives
SAMHSA	Substance Abuse and Mental Health Services Administration
SEC	U.S Securities and Exchange Commission
Security Standard	Commonwealth's Information Security Standard, SEC 501-09
SNP	Special Nutrition Programs
SOQ	Standards of Quality
SSA	Social Security Administration
SSN	Social Security Number
SSP	System Security Plan
TAACCCT	Trade Adjustment Assistance Community College and Career Training
VITA	Virginia Information Technology Agency
VOCA	Victims of Crime Act
VRS	Virginia Retirement System
WIOA	Workforce Innovation and Opportunity Act