



VIRGINIA DEPARTMENT OF TRANSPORTATION

REPORT ON AUDIT FOR THE YEAR ENDED JUNE 30, 2025

Auditor of Public Accounts
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AUDIT SUMMARY

Our audit of the Department of Transportation (Transportation), including the Highway Planning and Construction Cluster, for the fiscal year ended June 30, 2025, found:

- proper recording and reporting of all transactions, in all material respects, in the Commonwealth’s accounting and reporting system, Transportation’s internal accounting and reporting systems, and supplemental information and attachments submitted to the Department of Accounts, after adjustment for the misstatement noted in the finding titled “Improve Contract Management Controls Over Contractual Commitments”;
- six matters involving internal control and its operation requiring management’s attention, four of which also represent instances of noncompliance with applicable laws and regulations that are required to be reported under Government Auditing Standards; and
- adequate corrective action with respect to the prior audit findings identified as complete in the Findings Summary included in the Appendix.

In the section titled “Internal Control and Compliance Findings and Recommendations” we have included our assessment of the conditions and causes resulting in the internal control and compliance findings identified through our audit as well as recommendations for addressing those findings. Our assessment does not remove management’s responsibility to perform a thorough assessment of the conditions and causes of the findings and develop and appropriately implement adequate corrective actions to resolve the findings as required by the Department of Accounts in Topic 10205 – Agency Response to APA Audit of the Commonwealth Accounting Policies and Procedures Manual. Those corrective actions may include additional items beyond our recommendation.

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INTERNAL CONTROL AND COMPLIANCE FINDINGS AND RECOMMENDATIONS

Improve Offboarding Process

Type: Internal Control and Compliance

Severity: Significant Deficiency

First Reported: Fiscal Year 2020

The Virginia Department of Transportation's (Transportation) current offboarding process is not an effective control for meeting its operational and compliance objectives. As currently designed, supervisors initiate the offboarding process and then several districts, divisions, and offices throughout Transportation execute their assigned offboarding tasks. Process stakeholders within Transportation must confirm they have completed their assigned tasks by completing an off-boarding checklist (checklist). Transportation implemented an updated checklist at the beginning of fiscal year 2025. Despite the updated checklist, Transportation did not complete the offboarding process in accordance with the Commonwealth's Information Security Standard, SEC530 (Security Standard) and Transportation's policies and procedures.

For 11 of 40 (28%) terminated employees tested, Transportation's human resources could not provide a completed checklist. Additionally, because of delays in supervisors initiating the offboarding process, Transportation's information technology division did not remove access to the Commonwealth's network timely for 18 of 35 (46%) terminated employees tested. On average, the terminated employees tested retained access to the Commonwealth's network 11 days after their termination and the Commonwealth's enterprise resource planning system 16 days after their termination. Further, Transportation did not terminate physical badge access timely for 13 of 39 (33%) terminated employees tested; two of those employees still had active badge access during the audit. In addition, Transportation did not ensure that employees returned agency property by their termination date for 12 out of 40 (30%) employees tested.

Management is responsible for designing and implementing policies and procedures to establish a system of internal control that is effective at meeting operational requirements, while also maintaining compliance with laws and regulations. Transportation's policies and procedures surrounding employee terminations require supervisors to complete checklists for terminated employees to ensure they collect all required forms and complete all tasks promptly. The Commonwealth's Security Standard requires organizations to disable an individual's information system access within 24 hours of employment termination. Additionally, Transportation's Information Technology Security Standards Manual requires Transportation to disable all accounts and authenticators within 24 hours of termination, or immediately for high-risk personnel. With an offboarding process that is ineffective, Transportation increases the risk that terminated employees could exploit uncollected property or unrevoked access to cause harm.

Transportation manages approximately 9,100 employees in a decentralized environment across the entire Commonwealth with a current process that is ineffective at offboarding individuals in a manner that meets operational and compliance objectives. Management from Human Resources and the

Information Technology Division should collaborate to establish and implement effective offboarding business processes that are appropriate for Transportation’s decentralized environment. Additionally, management within Transportation should establish and maintain a regular monitoring process for offboarding procedures and ensure that districts, divisions, and offices within Transportation implement the procedures in a timely and effective manner across its decentralized environment.

Improve Contract Management Controls Over Contractual Commitments

Type: Internal Control

Severity: Significant Deficiency

Transportation does not have effective controls to record accurate contract values within the Commonwealth’s accounting and financial reporting system as of fiscal year end. Transportation did not ensure that all districts and divisions completed a year-end certification of contract values, nor did Transportation ensure the timely completion of those certifications. Additionally, Transportation did not ensure the accuracy of contract values that districts and divisions recorded in the Commonwealth’s accounting and financial reporting system.

Transportation utilizes a certification process to ensure that both contract values in the Commonwealth’s accounting and financial reporting system and Transportation’s year-end contractual commitments disclosure are accurate. Transportation’s Fiscal Division requires each district and division to complete a certification of estimated contract values and expenses on a quarterly basis. For fiscal year 2025, Transportation’s districts and divisions had incomplete, untimely, and inaccurate certifications. As a result, Transportation adjusted its originally reported commitment amount by \$82.2 million and re-submitted its year-end commitments disclosure to the Department of Accounts (Accounts). Specifically, we noted the following:

- While all nine districts submitted certifications, 21 out of 34 divisions (62%) failed to submit a certification.
- For six of 12 certifications (50%) selected for review, the district or division did not submit their certification timely in accordance with Transportation’s policies and procedures. Of the six untimely certifications, one district did not complete the certification prior to Transportation’s calculation of their fiscal year-end contractual commitments.
- Of Transportation’s 43 districts and divisions, nine (21%) required adjustment due to inaccurate contract values within the Commonwealth’s accounting and financial reporting system.

The Department of Accounts’ Comptroller’s Directive No. 4-25 establishes guidelines and addresses financial reporting requirements for Transportation to provide information to Accounts for the preparation of the Annual Comprehensive Financial Report. Accounts requires state agencies to submit information as prescribed in the Comptroller’s Directives, and agencies preparing those submissions are

responsible for ensuring they submit accurate information. According to Transportation's contract certification policies and procedures, the Fiscal Division is responsible for providing each district and division with a spreadsheet report of contracts and contract balances on a quarterly basis for review and subsequent certification. The policies and procedures also state that districts and divisions are responsible for coordinating with contract administrators, as necessary, to verify the completeness of all contracts and associated values and must certify to the Fiscal Division within two weeks of receiving the report. Transportation's policy stresses the importance of this process to ensure the accuracy of the Commonwealth's accounting and financial reporting system and the information Transportation submits to Accounts.

Because of Transportation's decentralized nature, the Fiscal Division relies on district and division administrators to ensure the accuracy of the estimated contract values for that district or division. Transportation's Fiscal Division did not have an adequate process to monitor and ensure that districts and divisions complied with Transportation policies. Failure to maintain accurate contract values within the Commonwealth's accounting and financial reporting system and failure to complete district and division certifications can cause Transportation to submit inaccurate information to Accounts.

Transportation should improve its internal controls over contract management throughout the fiscal year to ensure districts and divisions accurately maintain contract values and expenses within the Commonwealth's accounting and financial reporting system. Transportation should also ensure that all districts and divisions receive adequate training over and complete the quarterly contract certification process required by the Fiscal Division in accordance with Transportation's policies and procedures. Additionally, Transportation should enhance their commitments disclosure process to include an evaluation for reasonableness over contract amounts reported by the districts and divisions.

Properly Perform Retirement Benefits System Reconciliations

Type: Internal Control

Severity: Significant Deficiency

Transportation did not perform post confirmation procedures between the Commonwealth's human resource and payroll management system and retirement benefits systems timely during fiscal year 2025. Transportation did not promptly address variances and errors identified on the Commonwealth's human resource and payroll management system's billing exceptions report within the required timeframe for each of the three (100%) reports selected due to inadequate resources and insufficient procedures.

The Commonwealth Accounting Policies and Procedures (CAPP) Manual Topic 50470 requires agencies to research and correct items that the Commonwealth's human resource and payroll management system's billing exceptions report identifies within thirty-one days. CAPP Manual Topic 50470 stresses the importance of resolving variances and errors in the billing exceptions report timely, as the human resource and payroll management system processes automated transactions to address uncorrected exceptions, which may result in a charge to the agency for the employee's portion of

retirement contributions. The Code of Virginia prohibits employers from paying the employee portion of contributions. In addition, improper reconciliation processes can affect the integrity and accuracy of the information in the Commonwealth's retirement benefits system, which is used to determine pension liability calculations for the entire Commonwealth. Transportation did not promptly address errors within the billing exceptions reports due to staff turnover during the fiscal year and insufficient procedures over the reconciliation process. In addition to limited staffing resources, Transportation's process did not establish a deadline for payroll supervisors within the agency to clear these exceptions during the fiscal year.

Transportation should ensure that all staff responsible for addressing variances and errors identified in billing exceptions reports are aware of and perform the required elements of the monthly reconciliations associated with the Commonwealth's retirement benefits system. Transportation should update its procedures to ensure compliance within CAPP Manual Topic 50470 and ensure adequate resources are available to promptly research and correct items identified in the Commonwealth's human resource and payroll management system's billing exceptions report. Finally, Transportation should create and maintain adequate documentation demonstrating that the agency has complied with the CAPP Manual requirements for researching and correcting items the billing exceptions report identifies within thirty-one days.

Comply with Database Security Compliance Requirements

Type: Internal Control and Compliance

Severity: Significant Deficiency

Transportation does not comply with its internal policies, the Security Standard, and industry best practices, such as the Center for Internet Security Benchmarks (CIS Benchmarks) for one of its databases. We communicated two 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 Transportation to specify and implement certain security controls to safeguard systems that contain or process sensitive data. By not meeting the minimum requirements in the Security Standard and industry best practices, Transportation cannot ensure the confidentiality, integrity, and availability of data within its system.

Due to management oversight, Transportation did not ensure compliance with, nor follow, its internal policies and procedures for securing one of its databases in accordance with the Security Standard and industry best practices, which led to the control weaknesses identified in the communication marked FOIAE. Transportation should take the actions recommended in the communication marked FOIAE to increase Transportation's security posture and help protect the confidentiality, integrity, and availability of sensitive and mission-critical data.

Improve Governance of Database Security

Type: Internal Control and Compliance

Severity: Significant Deficiency

Transportation does not secure one of its databases in accordance with its internal policies, the Security Standard, and industry best practices, such as the Center for Internet Security Benchmarks (CIS Benchmarks). We communicated five 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 Transportation to implement certain security controls to safeguard systems that contain or process sensitive data. By not meeting the minimum requirements in the Security Standard and industry best practices, Transportation cannot ensure the confidentiality, integrity, and availability of data within its system.

Due to limited resources and management oversight, Transportation did not follow its internal policies and procedures for securing one of its databases in accordance with the Security Standard and industry best practices, which led to the control weaknesses identified in the communication marked FOIAE. Transportation should take the actions recommended in the communication marked FOIAE to increase Transportation's security posture and help protect the confidentiality, integrity, and availability of sensitive and mission-critical data.

Improve Policies and Procedures to Ensure Compliance with the Conflict of Interest Act

Type: Internal Control and Compliance

Severity: Deficiency

Transportation did not ensure that all individuals responsible for filing a Statement of Economic Interest (SOEI) form completed the ethics and conflict of interest training required by the Conflict of Interest Act (COIA). For the period between January 1, 2023, to December 31, 2024, our review of training records indicated that nine out of 190 (5%) SOIE filers (filers) failed to complete the ethics and conflict of interest training within the required timeframe. Of these filers, six subsequently completed their required training within two months after the deadline; however, the remaining three filers do not have any record of completing the required training after the period ending December 31, 2024.

Per the Code of Virginia § 2.2-3128 through § 2.2-3131, each state filer at an agency must complete an ethics and conflict of interest training within two months of assuming a position of trust and semiannually, thereafter, with this semiannual period commencing on January 1st of each odd-numbered year. On a monthly basis, Transportation's Human Resources Office (Human Resources) completes a reconciliation which includes obtaining and reconciling training completion report data from the Ethics Council to Transportation's own training records. Human Resources utilizes these reports to identify filers whose training is coming due within 90 days and/or any filer whose training is past due. Human Resources provides email notifications to filers identified and continues to provide email notifications to

filers monthly until the required training is complete. Due to Transportation's decentralized nature and quantity of filers, Transportation's current procedures and operational processes over ensuring compliance with COIA are insufficient at meeting the compliance requirements.

Transportation's filers, noted as being non-compliant, are involved in Transportation's contract procurement or contract administration business cycles. Particularly in these positions of trust, it is important that each qualified individual completes COIA training in every period for which they qualify to ensure transparency and public trust, protect employees and the agency from legal or ethical violations, and ensure ethical stewardship of public funds. Failure to complete ethics and conflict of interest training as required by the Code of Virginia could cause Transportation to be susceptible to actual or perceived conflicts of interest that could impair or appear to impair the objectivity of certain decisions that employees make in positions of trust. Furthermore, failure to complete ethics and conflict of interest training could also prevent Transportation staff from recognizing or properly disclosing potential conflicts of interest.

While Transportation does monitor and track COIA training records, Human Resources should ensure SOEI filers properly and timely complete training as required by the COIA. Though Transportation appears to have monitoring activities in place over Transportation's filers training status, some individuals ultimately do not complete the training. Transportation should evaluate current policies and procedures and consider revisions to their operational processes to ensure that adequate monitoring and compensating controls are in place to ensure compliance with the COIA training requirements.



Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

January 23, 2026

The Honorable Abigail Spanberger
Governor of Virginia

Joint Legislative Audit
and Review Commission

Nick M. Donohue
Secretary of Transportation

Stephen C. Brich
Commissioner, Department of Transportation

We have audited the financial records, operations, and federal compliance of the **Virginia Department of Transportation** (Transportation), including the Highway Planning and Construction Cluster for the year ended June 30, 2025. We conducted this audit in accordance with 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, in support of the Commonwealth's Annual Comprehensive Financial Report and Single Audit. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Audit Objectives

Our audit's primary objective was to evaluate the accuracy of Transportation's financial transactions as reported in the Annual Comprehensive Financial Report for the Commonwealth of Virginia and test federal compliance in support of the Commonwealth's Single Audit for the year ended June 30, 2025. In support of this objective, we evaluated the accuracy of recorded financial transactions in the Commonwealth's accounting and financial reporting system, Transportation's internal accounting and reporting systems, and supplemental information and attachments submitted to the Department of Accounts; reviewed the adequacy of Transportation's internal control; tested for compliance with applicable laws, regulations, contracts, and grant agreements; and reviewed corrective actions with respect to audit findings from prior reports.

Audit Scope and Methodology

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

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

- Accounts payable and expenses
- Accounts receivable and revenues
- Capital asset balances
- Cash and debt balances
- Commonwealth’s retirement benefits system
- Contract procurement and management
- Federal revenues, expenses, and compliance for the Highway Planning and Construction Cluster
- Financial reporting
- Human resources
- Information security and general system controls (including access controls)
- Inventory
- Payroll and other expenses

We performed audit tests to determine whether Transportation’s controls were adequate, had been placed in operation, and were being followed. Our audit also included tests of compliance with provisions of applicable laws, regulations, contracts, and grant agreements. Our audit procedures included inquiries of appropriate personnel, inspection of documents, records, and contracts, and observation of the Transportation’s operations. We performed analytical procedures, including budgetary and trend analyses, and tested details of transactions to achieve our audit objectives. We also confirmed bank balances with outside parties.

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

Our consideration of internal control over financial reporting and federal compliance (internal control) was for the limited purpose described in the section “Audit Objectives” 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control titled “Improve Offboarding Process,” “Improve Contract Management Controls Over Contractual Commitments,” “Properly Perform Retirement Benefits System Reconciliations,” “Comply with Database Security Compliance Requirements,” and “Improve Governance of Database Security,” which are described in the section titled “Internal Control and Compliance Findings and Recommendations,” that we consider to be 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 or noncompliance 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 or material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected and corrected on a timely basis. 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.

In addition to the significant deficiencies, we detected a deficiency in internal control that is not significant to the Commonwealth’s Annual Comprehensive Financial Report and Single Audit but is of sufficient importance to warrant the attention of those charged with governance. We have explicitly identified one finding in the section titled “Internal Control and Compliance Findings and Recommendations” as a deficiency.

Conclusions

We found that Transportation properly stated, in all material respects, the amounts recorded and reported in the Commonwealth’s accounting and financial reporting system, Transportation’s internal accounting and reporting systems, and supplemental information and attachments submitted to the Department of Accounts, after adjustment for the misstatement noted in the finding titled “Improve Contract Management Controls Over Contractual Commitments.”

We noted certain matters involving internal control and its operation and compliance with applicable laws, regulations, contracts, and grant agreements that require management’s attention and corrective action. These matters are described in the section titled “Internal Control and Compliance Findings and Recommendations.”

Transportation has taken adequate corrective action with respect to prior audit findings identified as complete in the [Findings Summary](#) included in the Appendix.

Since the findings noted above include those that have been identified as significant deficiencies, they will be reported as such in the “Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with Government Auditing Standards” and the “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,” which are included in the Commonwealth of Virginia’s Single Audit Report for the year ended June 30, 2025. The Single Audit Report will be available at www.apa.virginia.gov in February 2026.

Exit Conference and Report Distribution

We discussed this report with management at an exit conference held on January 29, 2026. Government Auditing Standards require the auditor to perform limited procedures on Transportation’s response to the findings identified in our audit, which is included in the accompanying section titled “Agency Response.” Transportation’s response was not subjected to the other auditing procedures applied in the audit and, accordingly, we express no opinion on the response.

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

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

JJR/clj

FINDINGS SUMMARY

Finding Title	Status of Corrective Action*	Fiscal Year First Reported
Improve Database Security	Complete	2023
Conduct IT Risk Assessments and Update System Security Plans	Complete	2023
Improve Offboarding Process	Ongoing	2020
Improve Contract Management Controls Over Contractual Commitments	Ongoing	2025
Properly Perform Retirement Benefits System Reconciliations	Ongoing	2025
Comply with Database Security Compliance Requirements	Ongoing	2025
Improve Governance of Database Security	Ongoing	2025
Improve Policies and Procedures to Ensure Compliance with the Conflict of Interest Act	Ongoing	2025

* A status of **Complete** indicates management has taken adequate corrective action. A status of **Ongoing** indicates new and/or existing findings that require management's corrective action as of fiscal year end.



COMMONWEALTH of VIRGINIA

DEPARTMENT OF TRANSPORTATION

Stephen C. Brich, P.E.
Commissioner

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Richmond, Virginia 23219

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February 4, 2026

Ms. Staci Henshaw
Auditor of Public Accounts
Post Office Box 1295
Richmond, Virginia 23218

Dear Ms. Henshaw:

The Department of Transportation appreciates the opportunity to respond to our audit report for Fiscal Year 2025. Below is the Department's response which should address the areas of concern:

Improve Offboarding Process

Transportation has implemented a human capital management system to automate the process for separation checklists and to notify areas of responsibility of an employee's departure. Additional notifications will be implemented to the highest level of management within the separating employee's chain of command as well as to applicable central office divisions and districts. A dashboard is being developed and will be deployed in 2026 to allow leaders to monitor the separation process. Transportation will also increase the frequency of the email notifications/reminders to those with a pending task. Training on the importance of separation checklists will be moved from bi-annually to annually.

To address the offboarding finding related to COV login account deprovision for separating employees, Transportation has identified and begun to implement improvements to the process such as the ability to future date requests in the system and the need to develop formal training of the District Information Technology Managers and Information Security Coordinators on the importance of the process.

Additionally, Transportation is going to invest additional time and resources to map the entire offboarding process to identify ways to improve all areas of offboarding, including the badging process.

WE KEEP VIRGINIA MOVING

Ms. Henshaw
February 4, 2026
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Improve Contract Management Controls Over Contractual Commitments

Transportation originally reported \$7.6 billion in commitments and later identified an overstatement of \$82.2 million. To strengthen accuracy and timeliness, Transportation has enhanced communication with divisions and districts to support timely submission of certifications. Moving forward, Transportation will closely monitor the certification process and perform analytical reviews to increase accuracy and reliability of reported commitments.

Properly Perform Retirement Benefits System Reconciliations

Transportation acknowledges the audit finding regarding delays in completing the post-confirmation procedures between the Commonwealth's human resource and retirement benefits systems during FY 2025. While staffing shortages was the main contributing factor, Transportation will strengthen procedures to establish clear timelines, provide adequate oversight, and improve accountability.

Comply With Database Security Compliance Requirements

Transportation acknowledges the audit finding regarding lack of compliance with some controls over one of our databases. Transportation will formally document security exceptions through the process governed by the Office of Information Security. Transportation will define a multi-year plan for mitigating the complex issues related to database configuration items. Transportation will define a matrix of roles and privileges for each account type that will allow for better monitoring and more granular change control on those items. Transportation will also reestablish the annual review activity, as necessary.

Improve Governance of Database Security

Transportation acknowledges the audit finding regarding misconfiguration of the database for one of our systems. Technical teams are actively reviewing the database configurations to ensure they align with CIS Benchmarks. Transportation will define a matrix of roles and privileges for each account type that will allow for better monitoring and more granular change control on those items.

Improve Policies and Procedures to Ensure Compliance with the Conflict-of-Interest Act

Transportation will ensure all SOEI filers have completed their training and will ensure adequate monitoring is in place.

Sincerely,



Stephen C. Brich, P.E.
Commissioner

Ms. Henshaw
February 4, 2026
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c: The Honorable Nicholas M. Donohue
Executive Staff