



AUDITOR OF PUBLIC ACCOUNTS

Commonwealth of Virginia

DEPARTMENT OF CORRECTIONS

Internal Control Questionnaire Review Results As of July 2026

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The Honorable Abigail D. Spanberger
Governor of Virginia

Joint Legislative Audit
and Review Commission

Stanley M. Meador
Secretary of Public Safety and Homeland Security

Joseph W. Walters
Department of Corrections

INTERNAL CONTROL QUESTIONNAIRE REVIEW RESULTS

We have reviewed the Internal Control Questionnaire for the **Department of Corrections** (Corrections). We completed the review on July 27, 2026. The purpose of this review was to evaluate whether the agency has developed adequate internal controls over certain financial areas and activities and not to express an opinion on the effectiveness of internal controls. Management of Corrections is responsible for establishing and maintaining an effective control environment.

The Auditor of Public Accounts has developed a process for reviewing certain financial cycles that are not normally audited in support of our opinion on the Commonwealth's Annual Comprehensive Financial Report (ACFR) at agencies that are material to the ACFR. Our intent is to address additional areas of risk beyond the financial cycles we audit to support the audit of the ACFR, as deemed necessary. We apply a risk-based approach to determine which financial cycles to review, considering factors such as the cycle's significance to the agency and the time elapsed since the last review. This letter is to communicate the results of the Internal Control Questionnaire review.

Review Process

During the review, the agency completes an Internal Control Questionnaire that covers certain financial areas and activities including contract procurement. The questionnaire focuses on key controls over this area and activity. We review the agency responses and supporting documentation to determine the nature, timing, and extent of additional procedures. The nature, timing, and extent of the procedures selected depend on our judgment in assessing the likelihood that the controls may fail to prevent and/or detect events that could prevent the achievement of the control objectives. The procedures performed target risks or business functions deemed significant and involve reviewing internal policies and procedures. Depending on the results of our initial procedures, we may perform additional procedures including reviewing evidence to ascertain that select transactions are executed in accordance with the policies and procedures and conducting inquiries with management. The "Review Procedures" section below details the procedures performed for Corrections.

Review Procedures

We evaluated the agency's corrective action for findings in the Results Letter titled "Department of Corrections Internal Control Questionnaire Review Results as of December 2025." The agency has taken adequate corrective action with respect to review findings reported in the prior review.

We reviewed the Internal Control Questionnaire and supporting documentation detailing policies and procedures over contract procurement. As a result of our review, we performed additional procedures over this area. These procedures included validating the existence of certain transactions; observing controls to determine if the controls are effectively designed and implemented; reviewing transactions for compliance with internal and Commonwealth policies and procedures; and conducting further review over management's risk assessment process.

We did not note any matters requiring management's attention as a result of the procedures we performed.

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.

Sincerely,

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

MBR/vks