



# DEPARTMENT OF FORENSIC SCIENCE

## INTERNAL CONTROL QUESTIONNAIRE REVIEW RESULTS AS OF JUNE 2022

Auditor of Public Accounts  
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Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

August 19, 2022

Linda Jackson, Director  
Department of Forensic Science  
700 North Fifth Street  
Richmond, VA 23219

## INTERNAL CONTROL QUESTIONNAIRE REVIEW RESULTS

We have reviewed the Internal Control Questionnaire for the **Department of Forensic Science** (Forensic Science). We completed the review on June 27, 2022. The purpose of this review was to evaluate if the agency has developed adequate internal controls over significant organizational areas and activities and not to express an opinion on the effectiveness of internal controls. Management of Forensic Science is responsible for establishing and maintaining an effective control environment.

### Review Process

During the review, the agency completes an Internal Control Questionnaire that covers significant organizational areas and activities including payroll and human resources; revenues and expenses; procurement and contract management; capital assets; grants management; debt; and information technology and security. The questionnaire focuses on key controls over these areas and activities.

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 Forensic Science. The results of this review will be included within our risk analysis process for the upcoming year in determining which agencies we will audit.

## **Review Procedures**

We evaluated the agency's corrective action for all prior review findings. The agency has taken adequate corrective action with respect to review findings reported in the prior review conducted in 2019.

We reviewed a selection of system and transaction reconciliations in order to gain assurance that the statewide accounting system contains accurate data. The definitive source for internal control in the Commonwealth is the Agency Risk Management and Internal Control Standards (ARMICS) issued by the Department of Accounts (Accounts); therefore, we also included a review of ARMICS. The level of ARMICS review performed was based on judgment and the risk assessment at each agency. At some agencies only inquiry was necessary, while others included an in-depth analysis of the quality of the Stage 1 Agency-Level Internal Control Assessment Guide, or Stage 2 Process or Transaction-Level Control Assessment ARMICS processes. Our review of Forensic Science's ARMICS program included a review of all current ARMICS documentation and a comparison to statewide guidelines established by Accounts. Further, we evaluated the Forensic Science process of completing and submitting attachments to Accounts.

We reviewed the Internal Control Questionnaire and supporting documentation detailing policies and procedures. As a result of our review, we performed additional procedures over the following areas: payroll and human resources, revenue and expenses, procurement and contract management, and information technology and security. 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.

As a result of these procedures, we noted an area requiring management's attention which is detailed in the "Review Results" section below.

## **Review Results**

We noted the following area requiring management's attention resulting from our review:

- Forensic Science has two sensitive systems that are not capable of meeting all the requirements in the Commonwealth's Information Security Standard, SEC 501 (Security Standard). We communicated the specific control weakness to management in a separate document marked Freedom of Information Act Exempt under § 2.2-3705.2 of the Code of Virginia due to it containing descriptions of security mechanisms. Without complying with the Security Standard, Forensic Science increases the risk of compromise to the confidentiality, integrity, and availability of its information technology environment. Forensic Science is currently working with the Virginia Information Technologies Agency to address this issue.

We discussed these matters with management on July 15, 2022. Management's response to the finding identified in our review is included in the section titled "Agency Response." We did not validate management's response and, accordingly, cannot take a position on whether or not it adequately addresses the issues in this report.

This report is intended for the information and use of management. However, it is a public record and its distribution is not limited.

Sincerely,

Staci A. Henshaw  
Auditor of Public Accounts

JDE/ clj



**COMMONWEALTH of VIRGINIA**  
**DEPARTMENT OF FORENSIC SCIENCE**

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September 19, 2022

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

Dear Ms. Henshaw:

This letter is in response to the results of the Internal Control Questionnaire Review performed by your agency. The Department of Forensic Science (DFS) is in agreement with the review results.

DFS is aware of the specific risks associated with not meeting all of the requirements in the Commonwealth's Information Security Standard, SEC 501. DFS is relying on compensating controls to reduce this risk and has accepted the residual risk associated with not meeting the specific requirement. DFS will continue to work with the Virginia Information Technologies Agency (VITA) to address this risk and also monitor for ways to fully comply with SEC 501.

We appreciate the diligent and professional work of the APA. Please let me know if there is any additional information that our agency can provide.

Sincerely,

A handwritten signature in blue ink that reads "Linda C. Jackson".

Linda C. Jackson  
Director