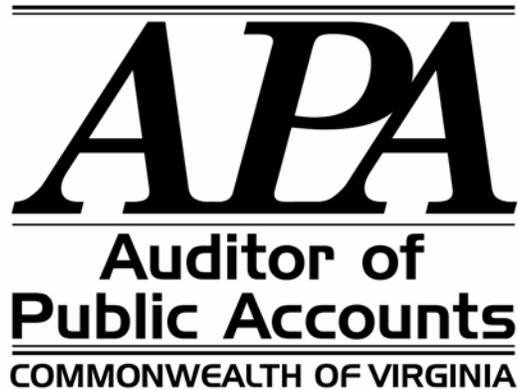


**COMMONWEALTH OF VIRGINIA  
SINGLE AUDIT REPORT**

**FOR THE YEAR ENDED  
JUNE 30, 2006**



## **EXECUTIVE SUMMARY**

The results of our single audit of the Commonwealth of Virginia for the year ended June 30, 2006, are summarized below:

- we issued an unqualified opinion on the basic financial statements;
- we found certain matters that we consider reportable conditions; however, we do not consider these to be material weaknesses;
- we did not identify instances of noncompliance with selected provisions of applicable laws and regulations which could have a material effect on the basic financial statements;
- we did find certain matters and instances of noncompliance with selected provisions of laws and regulations related to major programs required to be reported in accordance with OMB Circular A-133, Section .510(a). One of these matters is identified as a material weakness in the internal control over major program; and
- we issued an qualified opinion on the Commonwealth's compliance with requirements applicable to each major program.

Our audit findings are reported in the accompanying, "Schedule of Findings and Questioned Costs."

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# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

March 16, 2007

The Honorable Timothy M. Kaine  
Governor of Virginia  
State Capitol  
Richmond, Virginia

The Honorable Thomas K. Norment, Jr.  
Chairman, Joint Legislative Audit  
and Review Commission  
General Assembly Building  
Richmond, Virginia

We are pleased to submit the statewide **Single Audit Report of the Commonwealth of Virginia** for the fiscal year ended June 30, 2006.

The Single Audit Report for the Commonwealth of Virginia discloses the Commonwealth's compliance with requirements applicable to major federal financial assistance programs. The statewide Single Audit Report provides the General Assembly and agency management with a means to determine how internal controls affect federal funds and whether agencies are complying with federal laws and regulations.

I would like to express my appreciation to the many individuals whose efforts assisted in preparing this report. This report could not have been accomplished without the professionalism and dedication demonstrated by the staff within this Office. We would like to recognize the agency and institution management, and federal program and financial staffs for their cooperation and assistance in resolving single audit issues.

We believe this report represents a significant indication of the sound fiscal operations of federal funds in the Commonwealth. The report should greatly assist agency management in administering federal programs and enhance their dealings with federal agencies.

AUDITOR OF PUBLIC ACCOUNTS

/msm



# Commonwealth of Virginia

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

Walter J. Kucharski, Auditor

## 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 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, 2006, which collectively comprise the Commonwealth's basic financial statements and have issued our report thereon dated December 14, 2006. This report relates only to the Commonwealth and not to certain agencies and component units that were audited by other auditors discussed in Note 1 of the "Notes to Financial Statements." We conducted our 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.

#### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Commonwealth's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide an opinion on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Commonwealth's ability to initiate, record, process, and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying "Schedule of Findings and Questioned Costs" as items 06-01 through 06-21.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that none of the reportable conditions described above is a material weakness.

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Commonwealth's financial statements are free of 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 no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

We noted certain additional matters involving the internal control over financial reporting that were not reportable conditions and immaterial instances on noncompliance that we have reported to the management of the individual state agencies and institutions.

This report is intended solely for the information and use of the Governor and General Assembly of Virginia, management, federal awarding agencies, and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

AUDITOR OF PUBLIC ACCOUNTS  
December 14, 2006



# Commonwealth of Virginia

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

**Walter J. Kucharski, Auditor**

## REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH

### MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE

#### IN ACCORDANCE WITH OMB CIRCULAR A-133

#### Compliance

We have audited the compliance of the Commonwealth of Virginia with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2006. 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." Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Commonwealth's management. Our responsibility is to express an opinion on the Commonwealth's compliance based on our audit. This report relates only to the Commonwealth and not to the agencies and component units that were audited by other auditors discussed in Note 1 of the "Notes to the Schedule of Expenditures of Federal Awards."

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 OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 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 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 opinion. Our audit does not provide a legal determination of the Commonwealth's compliance with those requirements.

As described in items 06-31 06-43 in the accompanying "Schedule of Findings and Questions Costs", the Commonwealth did not comply with requirements regarding reporting that are applicable to the Low-Income Home Energy Assistance program, Temporary Assistance for Needy Families, Child Care and Development Fund, and the State Administrative Matching Grants for Food Stamp program.. Compliance with such requirements is necessary, in our opinion, for the Commonwealth to comply with the requirements applicable to that program.

In our opinion, except for the noncompliance described in the preceding paragraph, the Commonwealth complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2006. The results of our auditing procedures also disclosed instances on noncompliance with those requirements, which are required to be reported in

accordance with OMB Circular A-133 and which are described in the accompanying “Schedule of Findings and Questions Costs” as items 06-22 through 06-26, 06-29 through 06-32, 06-37 and 06-43.

### Internal Control Over Compliance

The management of the Commonwealth is responsible for establishing and maintaining effective internal control over compliance with the requirements of law, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Commonwealth’s internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the Commonwealth’s ability to administer a major federal program in accordance with the applicable requirements of laws, regulations, contracts, and grants. These reportable conditions are described in the accompanying “Schedule of Findings and Questioned Costs” as items 06-22 through 06-43.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with the applicable requirements of laws, regulations, contracts, and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, we consider 06-31 and 06-43 to be a material weakness.

This report is intended solely for the information and use of the Governor and General Assembly of Virginia, management, federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

AUDITOR OF PUBLIC ACCOUNTS  
March 16, 2007

**SUMMARY OF AUDITOR'S RESULTS  
FOR THE YEAR ENDED JUNE 30, 2006**

Financial Statements

Type of auditor's report issued:	Unqualified
Internal Control over financial reporting:	
Material weakness identified?	No
Reportable conditions identified not considered to be material weakness?	Yes
Noncompliance material to financial statements noted?	No

Federal Awards

Internal Control over financial reporting:	
Material weakness identified?	Yes
Reportable conditions identified not considered to be material weakness?	Yes
Type of auditor's report issued on compliance for major programs:	Qualified
Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section .510(a)?	Yes

The Commonwealth's major programs are as follows:

CFDA Number(s)	Name of Federal Program or Cluster
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
12.401	National Guard Military Operations and Maintenance (O&M) Projects
39.011, 90.401, 93.617	Election Reform Payments
64.005	Grants to States for Construction of State Home Facilities
66.468	Capitalization Grants for Drinking Water State Revolving Funds
84.010	Title I Grants to Local Education Agencies
84.048	Vocational Education-Basic Grants to States
84.224	Assistive Technology
84.357	Reading First State Grants
84.367	Improving Teacher Quality State Grants
93.268	Immunization Grants
93.558	Temporary Assistance for Needy Families (TANF)
93.563	Child Support Enforcement
93.568	Low-Income Home Energy Assistance
93.658	Foster Care-Title IV-E
93.659	Adoption Assistance
93.667	Social Services Block Grant (SSBG)
93.767	State Children's Insurance Program
93.917	HIV Care Formula Grants
93.959	Treatment of Substance Abuse
10.551, 10.561	Food Stamp Cluster



## **RISK ALERTS**

During the course of our audits, we encounter issues that are beyond the corrective action of management and require the action of either another agency, outside party, or the method by which the Commonwealth conducts its operations.

### **Obtain Assurance for Infrastructure Security**

*Applicable to: Department of Health, Department of Taxation, Virginia Department of Transportation, Department of Mental Health, Mental Retardation, and Substance Abuse Services, Department of Accounts, and Department of Treasury. (The Departments)*

*Dependent on: Virginia Information Technologies Agency (VITA)*

The Departments' Officials are responsible for the security and safeguard of all of their Departments' information technology assets, systems, and information. Over the past three years, the Commonwealth has moved the information technology infrastructure supporting these agencies' databases to VITA. In this environment, VITA and the Departments' Officials clearly share responsibility for the security of the agency's information technology assets, systems, and information. The Departments' Officials and VITA must provide mutual assurance of this safeguarding.

The Departments have provided VITA with all of the required documentation to make this assessment. However, VITA has not been able to provide these Departments with assurance that they can provide hardware and software configurations that satisfy the requirements and appropriate controls to secure information technology assets, systems, and information.

Therefore, the Departments' Officials cannot fulfill the responsibilities stated in the Commonwealth's policy, which places their information technology assets, systems, and information at risk. As such, VITA needs to provide assurance to all of these agencies that appropriate security is available to meet these Departments' information security requirements.

### **Evaluate the Adequacy of the Medicaid Eligibility Determination Process**

*Applicable to: Department of Medical Assistance Service, Department of Social Services, and local social services offices*

Ensuring that only eligible recipients receive benefits is a critical control and compliance issue facing DSS. The Code of Virginia requires DMAS to contract with DSS to determine which individuals are eligible to participate in the Medicaid program. DMAS pays DSS just over \$50 million annually for this service.

DSS uses its network of local social services offices to determine an individual's Medicaid eligibility. DSS provides local social services offices' employees training and an automated system controlled by them to assist in determining eligibility. Local social services offices are units of the local government they serve and DSS uses the funding from DMAS to pay the local governments for this service.

DSS, DMAS, and the local social services offices clearly share responsibility for determining eligibility for the Medicaid program. However, the Federal government holds DMAS as the Commonwealth's administrator of the Medicaid Program, as the ultimate party responsible if ineligible individuals use the program.

The Federal government would require DMAS to reimburse the program for both the Federal and state share of any of the program's costs spent on an ineligible participant. Since DMAS does not have an independent funding stream, this situation would result in additional costs to the Commonwealth's General Fund. Depending on the circumstances, DMAS could attempt to retrieve the payments from an external party, although this would be unlikely. This means that eligibility errors made by local social services offices could require DMAS to make payments to the Federal government. Currently, beyond the specific limited reviews required by the Federal government there is no ongoing systematic process for evaluating how well local social services offices determine eligibility.

DSS and DMAS are equal entities within the structure of the state government, which prevents DMAS from managing its agreement with DSS as it would with an external vendor providing eligibility determination services. Furthermore, neither DSS nor DMAS believe that they have the authority or the ability to hold the local social services offices financially accountable for not performing.

The Federal government does not specifically require the Commonwealth to do an ongoing systematic review of its eligibility determination process and does not provide incentives for completing such reviews. The Federal government has not established an acceptable error rate for the Medicaid program; therefore, DMAS is required to cover the cost of every ineligible person identified in the program, even if there was no fraud or other deceit. These inactions by the Federal government do not encourage the Commonwealth to develop an ongoing process for monitoring and evaluating the effectiveness of controls surrounding the eligibility determination process.

The forced relationship between DSS, DMAS and local social services offices puts the Medicaid program and the Commonwealth at risk that ineligible participants could enter the program and go undetected due to the failure of local social services offices to determine eligibility properly. The Commonwealth needs to allow the managers of the Medicaid program to take cross-organizational actions to ensure the highest level of accuracy in ensuring participant eligibility.

Management Plan for Corrective Action

*I am writing in regard to the risk alert that was included in the recently completed audits of both the Department of Social Services (DSS) and the Department of Medical Assistance Services (DMAS).*

*Please know that DSS and DMAS will work together with other interested parties to address the eligibility issues raised in this risk alert. Both agencies will submit a letter to you in February detailing the steps they jointly will take to assist in the resolution of the identified eligibility issues.*

*Responsible Party: Marilyn B. Tavenner (HHS Secretary)*

*Estimated Completion Date: Continuous*

Management Plan for Corrective Action for the Department of Social Services

*The Department is working with DMAS to develop a plan for resolving the identified eligibility issues. We anticipate completion of this plan by April 1, 2007.*

*Responsible Party: Wallace G. Harris, Chief Operating Officer*

*Estimated Completion Date: April 1, 2007*

## FINANCIAL STATEMENT FINDINGS

### **06-01 Adopt Uniform Procedures for Service Management Organization**

*Applicable to: Virginia Information Technologies Agency*

We recommend that the Service Management Organization adopt uniform procedures that apply to all aspects of VITA's infrastructure, not only the Richmond Plaza data center. The procedures should comply with the revised security standard, be uniformly applied across VITA's Information Technology infrastructure, and provide sufficient details so that outside parties, such as Northrop Grumman, can clearly understand the requirements. If the Service Management Organization finds that an agency needs an exemption to the uniform procedures, they should enforce their existing exception policy and require that agencies and VITA document and approve the exception.

#### Management Plan for Corrective Action

*Service Management Organization Director will have a complete plan for establishing consistent, ITIL conformant procedures manual by August 2006. Existing processes will be compiled into a centralized repository by October 2006. Starting in March 2007, as services are transformed, ITIL conformant processes are deployed with all procedures ITIL conformant by June, 2008.*

*Responsible Party: Service Management Organization Director*

*Estimated Completion Date: August 2006; complete plan for ITIL conformant procedures. March 2007; ITIL conformant processes are deployed. June 2008; full ITIL conformance*

### **06-02 Develop a Detailed Operating Plan for all of VITA's Operating Functions**

*Applicable to: Virginia Information Technologies Agency*

As recommended earlier, Security Services must develop a detailed operating plan to address all actions needed, implementation deadlines and desired results for all of their operating functions, including completion of Phase II of the incident management program. In addition to non-compliance with the Code of Virginia, Security Services' lack of an approved action plan may leave the Commonwealth technology assets at risk of security attacks.

The response team should also have documented policies and procedures for communicating security risks to the agencies. The approved plan should address communication methods and procedures, allowable response times, and documentation about the alert including agency and response team decisions about security risks.

#### Management Plan for Corrective Action

*Chief Information Security Officer will develop a detailed operating plan by December 2006 that will include completing Phase II of the incident management program in coordination with VITA SMO & NG. The plan will also include documenting policies & procedures for communicating security risks to the agencies.*

*Responsible Party: Chief Information Security Officer*

*Estimated Completion Date: December 2006*

**06-03 Communicate VITA's Information Technology Infrastructure to Northrop Grumman and Prepare a Detailed Plan to Complete COOP**

*Applicable to: Virginia Information Technologies Agency*

We recommend that VITA continue their current effort to document as much Continuity of Operations Plan (COOP) information as possible and subsequently provide such information to Northrop Grumman regarding the recovery of VITA's Information Technology infrastructure in the event of a disaster. However, we further recommend that VITA begin preparing a detailed, written plan to complete a COOP in accordance with existing VITA standards.

**Management Plan for Corrective Action**

*Chief Information Security Officer will provide Northrop Grumman as much COOP as possible & begin preparing an integrated VITA COOP by January 2007 in accordance with existing standards with the assistance and concurrence of state agencies for distributed operations and associated costs that were not included at the time of integration.*

*Responsible Party: Chief Information Security Officer*

*Estimated Completion Date: January 2007*

**06-04 Document and Approve an Operating Plan to Direct Their Daily and Long-term Business Decisions**

*Applicable to: Virginia Information Technologies Agency*

We recommend that Security Services detail, document and approve an operating plan to direct their daily and long-term business decisions. Such a document should also consider how initiatives relate and ensure that responsible parties coordinate and that deadlines work together to support an overall goal and those deadlines are pertinent to the needs of customer agencies and the Commonwealth. We also recommend that VITA management consider how the transition to Northrop Grumman will affect Security Services' role in IT security governance. Such analysis should include the necessary organizational changes and reflect those changes in Security Services operating plan.

**Management Plan for Corrective Action**

*Chief Information Security Officer will develop an operating plan by October 2006.*

*Responsible Party: Chief Information Security Officer*

*Estimated Completion Date: October 2006*

**06-05 Develop a Defined Timeline for the Finalization and Distribution of all Outstanding Standards**

*Applicable to: Virginia Information Technologies Agency*

We recommend that Security Services develop a defined timeline for the finalization and distribution of all outstanding standards to move VITA in becoming compliant with the Code of Virginia and VITA's agency strategic plan. These standards include, but are not limited to, the revised IT security standard and the security audit standard. In addition, we recommend that Security Services include the development of new

policies and the updating of existing policies as part of their detailed operating plan.

Management Plan for Corrective Action

*Chief Information Security Officer will finalize the draft information security policy & two standards by July 2006 & include a plan for identification of new policies & existing policies by October 2006.*

*Responsible Party: Chief Information Security Officer*

*Estimated Completion Date: October 2006*

**06-06 Provide Assurance of Infrastructure Security**

*Applicable to: Virginia Employment Commission and Department of Motor Vehicles*

The Commissioners of the Virginia Employment Commission and the Virginia Department of Motor Vehicles have responsibility for the security and safeguarding of all of their agencies' databases, information, and information technology assets. Over the past three years, the Commonwealth has moved the information technology infrastructure supporting these databases and information to the Virginia Information Technology Agency (VITA). As part of this transfer, the agencies also transferred many of the staff who had the expertise to advise the agency heads on these matters.

Since VITA has assumed responsibility for the information technology infrastructure, the Commissioners must have VITA provide assurance that their infrastructure provides the safeguards to protect information and databases required by state policy. We believe that these agencies cannot solely ensure that their data has the proper level of security to protect it from unauthorized changes, disclosure, or loss now that their resources and authority have been shifted to VITA.

The Commissioners need to evaluate their agencies' capabilities for determining the level of assurance needed from VITA. Since the agencies retain ownership and maintain the application systems and databases that gather information, the agencies' internal staff has full responsibility for access controls to these systems. If these systems operate in a shared environment, the provider of the shared services would need to assure the Commissioners of the adequacy of those controls. This shared environment is the same as the mainframe, data center operation that VITA and its predecessors offered.

While the agencies and VITA have entered into a detailed memorandum of understanding (MOU) that defines service level responsibilities in this shared environment, the current MOU does not address the security levels required by the individual agencies. For the secure transmission of information to and from the database, the Commissioners must address whether the agencies have the expertise to assess this issue. Inherent within this question is whether the agencies have the resources to maintain the level of expertise capable of adapting to the changing infrastructure environment.

There are two potential approaches to this issue. The first assumes the agencies have the expertise and the resources to understand the changing infrastructure and can therefore specifically address all of their security needs. The second approach requires that the agencies explain to VITA, in detail, the security needs for each of their systems and databases along with what access controls they currently provide. VITA then must provide the Commissioners assurance that the infrastructure provides the level and depth of security necessary to meet state policy.

The Commissioners should continue developing an MOU with VITA to define the security levels required for the agencies' data and require that VITA provide, at least annually, written assurance so the Commissioners can fulfill their responsibilities related to security requirements.

Management Plan for Corrective Action for the Virginia Employment Commission

*We concur with this finding. In 2006, VITA requested that VEC fill out the Customer Agency Information Security Template for input to their Information Security Assurance Program. On January 31, 2007, VEC completed this survey and sent to VITA a comprehensive report listing and defining all of its information systems and subsystems denoting the security needs/risks of each. VEC's application database was updated and expanded in order to complete this template and produce this report. This database and information will be utilized by VEC as it develops its IT Security Audit Plan, and will provide a basis for future requests for assurance from VITA/NG on the security over IT infrastructure.*

*In addition, VEC has received a letter of assurance from the state CIO, stating the security of the agency's infrastructure systems and networks is at least as good or better than when they were transferred to VITA. He also stated that VITA is in the process of establishing a formal Information Security Assurance Program.*

*VEC has requested and received VITA's current policies as related to security. VEC's Security Team is currently reviewing this policy, and the results of this review will be utilized to strengthen VEC's security policy-as well as informing VITA of any policy concerns.*

*Responsible party: Delores Esser (Commissioner)*

*Estimated Completion Date: Continuous*

Management Plan for Corrective Action for the Virginia Department of Motor Vehicles

*We will provide to the Virginia Information Technology Agency (VITA) a document that lists our expectations for various security functions. We anticipate this to be an on-going process in the short-term as we clearly determine and document what services, to include security will be provided by VITA/NG.*

*Responsible Executive: Dave Burhop, Chief Information Officer*

*Completion Date: January 31, 2007 (for the initial document for DMV)*

**06-07 Improve Controls over Terminated Employees**

*Applicable to: Department of Motor Vehicles*

Motor Vehicles does not timely remove system access for terminated employees. Once an employee terminates at a Customer Service Center, it is the responsibility of the supervisor or section manager to send the necessary paperwork to central office requesting the removal of systems access. Motor Vehicles uses a termination check-off list; however, supervisors or section managers must use a separate form to remove systems access for terminated employees. The agency does not have a process in place to periodically review access to their system.

Motor Vehicles should amend the agency's termination checklist to include the required notification regarding the removal of system access. Additionally, Motor Vehicles should incorporate a periodic review of system access, looking for terminated employees and checking the reasonableness of access for current employees.

Management Plan for Corrective Action

*A termination listing has been provided to the security director that covers all of calendar 2006 to ensure all terminated employees' access has been removed. In addition, the termination listing will be forwarded to ITS from HRO on a semi-monthly basis from this point forward.*

*The HRO 13 and 14 (termination checklists) will be updated by February 15, 2007, to include a cross reference to the ITS 61 form (system access form) and each other to ensure all supervisors have a cross-walk to make sure all notification is made for a terminated or transferred employee. Communication will be made to all of DMV for this change in the DMV newsletter.*

*The ITS 61 form will be updated by February 15, 2007, to include a cross-reference to the HRO form. We will also implement an automatic cut-off of logons that have been inactive for 90 days.*

*A full review of all system access and user accounts will be completed by March 30, 2007. This review will involve all managers within DMV. With this review we will ensure system access is at the appropriate level for the employee to perform his/her duties. A report documenting the review and remedial action taken will be maintained for review by the APA.*

*Responsible Executives: Dave Burhop, Chief Information Officer  
David Mitchell, Deputy Commissioner for Administration  
Karen Chappell, Deputy Commissioner for Operations*

*Completion Date: March 30, 2007*

**06-08 Properly Manage and Maintain Access to Information Systems**

*Applicable to: Department of Social Services*

The Department provides central statewide oversight for policies and procedures to 120 locally operated social services agencies. In support of the locally operated social services agencies, the Department has a number of central systems and applications for determining and providing benefits. These central systems and applications operate in diverse environments, and include everything from mainframe applications to web-enabled systems.

The Department's oversight of local social services agencies has created some significant security issues over access to the systems, applications, and their data. Currently, the Department controls access to its systems and applications. The Department's Information Security Unit creates, changes, and deletes access for some of the Department's systems and applications, while other individual divisions and local social services agencies have their own security officers for access granting, removal, and modifications. Management of each local social service agency determines what systems and level of access individual employees should have to the Department's systems and applications, which determines the functions an individual can perform when they get into the systems. Controlling access is the equivalent of determining who has access to the cash drawer or safe.

The Department has no comprehensive automated centralized records system that includes the specific level of user access. This lack of information hinders their ability to safeguard the Department's assets by not allowing the Department to easily determine the system access of employees. In addition, without a centralized listing of access, the Information Security Unit cannot easily review system access for separated employees to ensure that they no longer have access to the Department's information systems.

Over time, an employee's responsibilities typically change, thereby increasing or decreasing the need for access to and functionality within the system. Neither the local social service agency security officers nor Central Office staff have the tools available to examine all the access granted to an individual over time and their capabilities. By not reviewing overall system and application access, individuals may have access that is no longer necessary for the employee's current job responsibilities.

If an employee changes positions or separates from the Department, the employee's supervisor is responsible for notifying the Human Resources Division, who in turn notifies the appropriate security officers. This allows the security officer or the Security Unit time to either delete or disable systems and application access in a timely manner.

As was the case last year, we found several instances where terminated employees still had access to the system after separation. These instances resulted from supervisors not notifying the Division of Human Resources, security officers, or the Security Unit of an employee's separation in a timely manner, and/or the security officers and Security Unit not deleting access upon receiving notification. The inefficient communication between supervisors and the Division of Human Resources, security officers, and the Security Unit has caused the untimely deletion of system access.

The Department's Human Resources Division does not receive notification when a local employee or contract employee terminates, resigns, or dies. The Department uses the Local Employee Tracking System (LETS) as its local employee listing; however, since neither the Department nor local social services agencies reliably update this listing, the Department does not have an accurate listing of local employees and contractors.

Without an accurate listing, the Information Security Unit cannot provide adequate system oversight. In addition, security officers cannot review current local employees' and contractors' system and application access because Central Office staff do not know who is employed by the Department or individual local social services agencies. Since the Department has ultimate responsibility for access control, the lack of an accurate local employee and contractor listing compromises their ability to fulfill this responsibility.

We recognize that addressing these issues could be cost prohibitive and that an ideal solution should come from the Department's overall strategy to replace its systems. However, there clearly are actions that the Department could take in the interim to strengthen controls and provide the groundwork for a long-term solution.

We realize the Department has begun developing a centralized system for monitoring system access because of last year's system access finding. The Department should continue developing this database of employees and their access so that the Information Security Unit can eventually use the database to review and verify access. In addition, the Department should work to report specific application access levels for each user.

The Department's Human Resources Division should also maintain an accurate listing of local employees and contractors. With this information, the Information Security Unit could also assess and review system access for these individuals. The Department should streamline the termination process to lead to

more timely deletion of system access for separated employees. While these approaches do not provide the ideal solution to the problem, they begin to address the access issue.

Management Plan for Corrective Action

*As acknowledged by the auditor and in response to the 2005 audit finding, the Department is developing a centralized system for monitoring system access. The Security Access Management System (SAMS), which is scheduled for implementation in April 2007 and has been presented to the APA, will also provide the consolidated record of system access by employee as recommended by the auditor in 2005 and 2006.*

*This system will not, however, identify the specific application access for each user. The Department will explore the feasibility, including a cost/benefit analysis, of adding this component to SAMS. This study will be completed by September 30, 2007. In the interim, the Department will implement a manual process which the auditor indicated would satisfactorily serve as an alternative control. On a semi-annual basis, every security officer at the state and local level will be supplied with a random sample of employees in their area of responsibility. Senior management will then be required, within defined time parameters, to review and certify in writing the system capabilities and the appropriateness of those capabilities for the employees in the sample.*

*Regarding timely removal of system access for terminated employees, the Department's error rate improved from 24 percent in 2005 (123 of 530) to 17 percent in 2006 (93 of 544). To further improve these statistics, the Division of Human Resource Management will undertake the actions outlined in the below response to the finding titled "Maintain Local Employee Tracking System." DHRM will also implement a process requiring managers to notify DHRM of terminations, via a personnel transaction form, upon receipt of a resignation. DHRM will then notify affected divisions so that all termination actions, including deactivation of security access, can be executed on the effective termination date. We anticipate this process will be in place by April 30, 2007.*

*Responsible Parties: Harry R. Sutton, Director, Information Systems  
Renée Fleming Mills, Director, Human Resource Management*

*Estimated Completion Date: April 30, 2007*

**06-09 Maintain Local Employee Tracking System**

*Applicable to: Department of Social Services*

As previously noted, the Department uses the Local Employee Tracking System (LETS) as its local employee listing; however, as reported in the prior year, neither the Department nor local social services agencies consistently update this listing so the Department does not have an accurate listing of local employees. Since last year, the Department has taken incremental steps in creating an interface for localities to upload their personnel information to avoid duplication of efforts. Since last year, the Department has taken incremental steps in creating an interface for localities to upload their personnel information to avoid duplication of efforts.

Management believes that this action will ensure the update of LETS in a timely manner in the future. However, the Department did not adequately update LETS during fiscal year 2006 and the first half of fiscal year 2007, as we found a number of localities still have not updated the system as of the end of our audit. We found terminated employees still listed and a number of current employees never entered into the system.

The Department allocates Federal and state funds through a random sample of local employees' times. This allocation method uses the employees listed in LETS as the population for the sample. As a result, the Department may be including and excluding local employees inappropriately from this random sample. The Department may not be adequately assessing how local employees truly spend their time for allocating Federal costs. In addition, since the Department does not have a readily available list of local employees, the Department cannot adequately assess its information systems security access for the local social services offices.

While the Department is making long-term plans for updating LETS, management should take steps to mitigate the risks of not having LETS currently updated. The Department should continue to work with local social services offices to ensure that processes exist to update LETS accurately for personnel changes. The Department could require local social services offices to verify at least monthly the completeness and accuracy of their LETS employee listings.

#### Management Plan for Corrective Action

*While the Department agrees that LETS is incomplete, we have accomplished the actions committed in our response to the previous year's audit. In that audit, we committed to develop a plan by April 30, 2006. The April 30, 2006 plan established March 31, 2007 as the goal for completion of the LETS data update and we are still on target with that date. It should also be noted that the update of LETS is not limited to entering and deleting employee names. Rather, it involves multiple steps: compensation plans and individual positions for each agency must be entered into and approved by LETS; deviating agencies (those having their own human resource function) have to be cross-walked to state classifications; and then employees are entered.*

*To improve LETS accuracy between now and March 31, 2007, the Department will generate monthly LETS reports and distribute these reports to local departments of social services (LDSS) for review and identification of discrepancies. LDSS, in coordination with DSS Human Resource Management (DHRM), will correct identified discrepancies within a two-week period. Effective March 31, 2007 with the rollout of the Security Access Management System, a report of LETS exceptions will be automatically generated every two weeks and forwarded to the applicable LDSS for resolution. Before that rollout, DHRM will establish and distribute, to the LDSS, procedures and time frames for resolving discrepancies identified in the exception reports.*

*Responsible Party: Renée Fleming Mills, Director, Human Resource Management*

*Estimated Completion Date: March 31, 2007*

#### **06-10 Periodically Review and Reconcile Firewall Rules**

*Applicable to: Department of Social Services*

Currently, the Department requires paper submission for all requested changes to the Department's firewalls. Change requests initiate from a manager and undergo review by a security administrator and a Virginia Information Technologies Agency or Northrop Grumman employee before implementation. These steps help ensure the correct implementation of the firewall rules in order to protect the Department's network from unauthorized access. However, after implementation, the Department does not currently have a process to review these rules periodically to ensure that they are still necessary.

By not periodically reviewing and reconciling rules between the requesting users and those that still exist on the firewalls, the Department risks having obsolete rules still in effect on their firewalls. If the

Department does not remove obsolete firewall rules in a timely manner, attackers may find a security weakness and exploit the Department's network.

In order to prevent such security weaknesses, the Department should develop and implement a process to reconcile the rules in place on the firewalls with those that users still require. By ensuring that only necessary firewall rules are in place, the Department can help avoid inappropriate access to their network.

Management Plan for Corrective Action

*The Department does not totally agree that there is no review of firewall changes. Of the seven firewalls utilized by DSS, four are physically located at and managed by the Virginia Information Technologies Agency (VITA) staff on site at DSS headquarters. The remaining three firewalls are physically located at and managed by VITA.*

*The auditor is correct in stating that DSS does not review the firewall changes for the firewalls located at and maintained by VITA because those changes and the related documentation are handled by VITA. However, VITA staff do routinely review the DSS-located firewalls as part of firewall administration. The Department will get more involved in the review of the firewalls located at VITA and has requested that VITA supply us with the DSS rule-set for the three firewalls located at VITA.*

*Responsible Party: Harry R. Sutton, Director, Information Systems*

*Estimated Completion Date: Continuous*

**06-11 Perform Adequate Information Technology Data Backups**

*Applicable to: Department of Social Services*

The Department does not properly store system backup tapes at an offsite location. Instead, we observed backup tapes in a cabinet within ten feet of the servers. The Department had none of the backup tapes in a secure, off-site storage facility.

By not storing backup tapes in a secure, off-site location, the Department is at risk of losing valuable information so that it may not be able to restore critical systems in a timely manner. A disaster destroying the computer room would also most likely destroy the backup tapes, thus making it impossible to restore information on the agency's information systems. In addition, the Department has the risk of losing all customized and proprietary applications residing on the servers in the computer room. Therefore, the Department should immediately make provisions to take their backup tapes to a secured off-site location.

Management Plan for Corrective Action

*The Department concurs that DSS backup tapes were not stored off-site at the time of the audit. In October 2006, DSS and the Virginia Information Technologies Agency (VITA) signed a Memorandum of Understanding to add DSS backup to the VITA Iron Mountain contract. The purchase order for these services was finalized in January 2007 and DSS backup tapes are now stored at Iron Mountain.*

*Responsible Party: Harry R. Sutton, Director, Information Systems*

*Estimated Completion Date: January 2007*

## **06-12 Reconcile ADAPT System Data to the Data Warehouse**

*Applicable to: Department of Social Services*

The Department transfers caseload records from the Application Benefit Delivery Automation Project (ADAPT) system to the Data Warehouse to summarize and analyze TANF information. The Department uses the information in the warehouse to monitor the localities and make management and policy decisions. In addition, external parties also use this information, including the General Assembly and other governmental agencies. Currently, the Department does not reconcile the information transferred from the ADAPT system to the Data Warehouse, resulting in a lack of assurance that all of this data transferred correctly. Since management and external parties rely on the data in the Data Warehouse for decision-making, the Department should reconcile the information in the two systems to ensure that they are using accurate and complete data for making important business decisions.

*Management Plan for Corrective Action*

*By March 31, 2007, the Department will implement procedures requiring a weekly comparison of the records transferred from ADAPT to the records received by the Data Warehouse.*

*Responsible Party: Harry R. Sutton, Director, Information Systems*

*Estimated Completion Date: March 31, 2007*

## **06-13 Strengthen Controls over the Budgeting Process**

*Applicable to: Department of Social Services*

During our review of the budgeting practices for the Department, we identified several areas of concern that constitute internal control weaknesses. The Department does not perform an analysis of individual local social services agencies' budgets as a whole.

### **Expand Budgeting to Include Total Locality Operations, Not Just by Program or Budget Line**

The Department budgets for the individual local agencies at the program or budget-line level and does not set a total local agency budget. This means that the Department does not have a systematic process to monitor local agencies' total budgets, and therefore, cannot readily identify those localities that experienced dramatic variances between their original budgets and final budgets. It is especially difficult to determine budget variances if the changes occur in and among several program or budget lines.

Without a mechanism to evaluate the total budgets of localities as a whole, the Central Office may not identify larger issues involving individual localities. Monitoring and budgeting localities at the program or budget-line level enables the Department to identify issues within specific programs, but prevents the Department from capturing the overall funding levels of the localities. The lack of the "whole picture" may prevent the Department from noticing if a locality has inadequate budget development procedures. We recommend that the Department develop a mechanism to monitor the budgets of the localities as a whole.

### Define Budget Oversight Responsibilities

Both program managers and budget staff share responsibilities for both local office budget development and oversight. While, the budget development process has a series of reviews and coordinating activities, the oversight of budget is less clear and coordinated.

The budget staff and program managers have many of the same duties and functions including approving budget adjustments. While it is more sensible for program managers to monitor and adjust many of these items, the Department has not documented the division of responsibility for these decisions. Without providing clear expectations for each party's responsibilities for the respective budget lines, it becomes increasingly difficult to determine the appropriate level of responsibility for either the budget analyst or the program manager. Therefore, we recommend that the agency create a policy that clearly defines the responsibility each party has for their respective budget lines.

### Budget Adjustments and Budget Execution Oversight

The Department's Budget Request System (BRS) automatically approves certain budget adjustment requests without considering the localities previous requests. When the Department initially developed the system certain programs had unrestricted Federal funding, therefore the system allowed budget requests for certain items to receive automatic approval if they fell within set monetary parameters. For example, the Department may set the parameters for automatic approval for a budget or program line at either \$10,000 or 10 percent of the original amount, whichever was larger.

Budget personnel believed that the system's automatic approval function had a yearly cumulative control feature. For example, when cumulative effects of budget adjustments reach 10 percent of the total budget for the year, the system will stop processing transactions. However, our review revealed that the system tests occur on individual transactions and does not accumulate or evaluate their yearly effect.

Therefore, local agencies could theoretically submit a series of transactions over time that doubled the budget and as long as not one transaction exceeded 10 percent the system would automatically approve the request. Additionally, certain personnel can easily change the automatic approval parameters, but the Department does not record and track these changes. By not having an audit trail of the changes made in the system, agency personnel can inappropriately modify the parameters without agency knowledge.

The Department needs to review its budget process in the three areas noted above. Comparisons of budgets to actual results are one of the Department key monitoring tools in the environment in which the Department operates. The issues above compromise the usefulness of this tool. Therefore, resolving these issues will provide the Department with a reactive tool for responding to developing issues with a local social service agency.

### Management Plan for Corrective Action

*Management does not agree that the failure to review locality budgets as a whole prevents the Department from identifying budget variances or from monitoring local agency budgets. The Virginia Social Services System is a state-managed, locally administered system; therefore, the development and management of local budgets are local responsibilities. In addition, since the social services system is program driven, DSS' oversight is, by definition and necessity, focused on individual programs. The Department's primary financial function is to reimburse localities, within funds available, for expenditures related to specific programs. We also note that the ability to shift funds is limited by the fact that funding for budget lines provided to local departments is appropriated in multiple programs in the state budget.*

*Although the BRS contains the name of program and budget staff authorized to approve specific budget lines, it does not, as noted by the auditor, document responsibilities. By April 1, 2007, the Department will develop procedures which define the responsibilities of staff authorized to initiate and/or execute budget transactions. These procedures will require that the budget office create and maintain a list of persons, by name, authorized to approve budget transactions. DSS staff will be trained on these procedures by June 30, 2007.*

*The Department agrees that the automatic approval feature of the Budget Request System was incorrectly programmed and, as such, disabled this function and notified the localities on January 30, 2007. Since the automatic approval was created to decrease the number of hands-on transactions and reduce turnaround time to the local social services agencies, we plan to have this feature reprogrammed and back in operation by June 1, 2007. In the interim, we have developed a report for monitoring the propriety of automatic approvals. Approval procedures will be further enhanced and documented by June 1, 2007.*

*Responsible Party: J. R. Simpson, Chief Financial Officer*

*Estimated Completion Date: June 1, 2007*

#### **06-14 Establish Adequate Controls over the Payroll and Human Resources Functions**

*Applicable to: Department of Social Services*

The Department does not currently have adequate controls over human resources and payroll processes. The Department operates in a large, decentralized environment, making proper controls imperative when processing payroll and human resources transactions. Currently, we believe the Department does not have sufficient policies, procedures, and controls established over a number of payroll and human resources processes. Specifically, we have concerns about the following areas.

- There is no policy prohibiting employees from submitting their own timesheets and overtime sheets. As a result, a large number of employees personally submit their own timesheets and overtime sheets to payroll after the supervisor has approved the timesheet and overtime sheets. Therefore, neither the supervisors nor payroll can ensure that the employee has not altered the timesheet or overtime sheet after approval.
- Payroll does not have a listing of supervisors who can approve timesheets so payroll does not know who has approval authority for the various sections within the Department.
- Supervisors have insufficient policies over the amount of overtime and compensatory hours that can be earned, allowable use of these hours, and who must authorize and approve these hours. We found inconsistencies between different areas within the Department on the criteria for earning overtime and some employees in certain divisions are earning either overtime or compensatory leave every pay period and work does not appear temporary in nature.

Some non-exempt employees did not receive approval to earn overtime before having to work the additional hours, as required by Commonwealth Human Resources policies. Further, the payroll section does not have any knowledge of

which employees can earn overtime and there is no prior approval required before employees begin earning compensatory leave.

In addition, the Department does not have a policy requiring timely submission of documentation. We found an instance where one employee submitted over a year's worth of overtime sheets several months after the end of a project, instead of submitting the overtime sheets at the end of each pay period. The supervisor approved these timesheets at that time and submitted them to payroll for processing.

- The Department does not provide regional and district office supervisors with guidance on how to safeguard payroll checks before their distribution and which employees should not have access to those checks prior to distribution.
- The Department did not perform timely reconciliations of the Virginia Retirement System to Commonwealth Integrated Payroll/Personnel System for the period of March 2006 to September 2006. Therefore, the Department could not readily identify any discrepancies requiring resolution.
- Leave coordinators do not do timely entry of leave taken and earned into the leave system and employees can turn leave slips into the leave coordinator directly after approval from supervisors. In addition, we could not find written approval for some leave entered into the system. As a result, employees could falsify leave records or take leave that has already been used but not recorded.
- Supervisors and employees have insufficient policies and procedures to follow for managing the short-term disability process. Supervisors do not have the responsibility of communicating with human resources and payroll when an employee goes on disability leave. Consequently, if the employee does not take the initiative to notify the appropriate parties, then the Department may continue to pay the employee his/her regular pay amount while on disability leave.
- The Department does not provide sufficient guidance to supervisors on the length of time to retain non-exempt employees' timesheets. As a result, supervisors may not maintain this documentation for the appropriate time-period, which is the proof of compliance with the Federal Fair Labor Standards Act.
- The Department does not have a complete listing of employees who received payroll overpayments and does not consistently try to recoup these overpayments. In addition, we found the Department was unaware of \$1,853.67 in employee payroll overpayments.

In addition, the Department does not provide sufficient training to its direct supervisors to inform them of their responsibilities for payroll and human resources-related processes. Without this knowledge, supervisors cannot aid the Department in ensuring these processes are functioning as intended.

The Department should assess their current human resources and payroll policies, procedures, and controls. Management should review the Commonwealth's human resources and payroll policies for guidance. Then, the Department should establish adequate policies, procedures, and other controls over their payroll and human resources processes, specifically in those aforementioned areas of concern. In addition,

the Department should communicate these policies and procedures with the Department's employees and supervisors to ensure that those throughout the agency are aware of their individual responsibilities.

Management Plan for Corrective Action

- (1) *The Department agrees that there have been instances where employees have submitted their own timesheets. Although our policy "Reporting Time Worked" instructs employees to submit timesheets to supervisors, it does not specifically instruct the supervisor to deliver it to Payroll. In January 2007, the policy was revised to include that information and, in February 2007, a Broadcast was issued reinforcing employee and supervisor responsibilities. The revised policy was also placed on the DSS website.*
- (2) *A list of supervisors with authority to approve timesheets was completed in January 2007 and is retained in the Payroll Office.*
- (3) *In January 2007, DSS revised its "Hours of Work" policy to require that all overtime and compensatory timesheets be accompanied by documentation evidencing the date of, and the person who, approved the overtime/compensatory hours. The policy further requires that overtime be paid in the pay period immediately following its occurrence. A Broadcast reminding employees of the "Hours of Work" policy and highlighting the revisions was issued on February 21, 2007 and subsequently placed on the DSS website.*
- (4) *Beginning April 2007, the Divisions of Human Resources Management and Finance will hold quarterly training for supervisors on payroll and human resources processes. At the end of 2007, management will assess whether this training should be continued. As part of the above processes, the Department will also review its payroll and human resources policies, ensure that they encompass the issues required by the state as well as those identified by the auditor and communicate these policies where appropriate.*
- (5) *Management agrees that the VRS to CIPPS reconciliations for March 2006 to September 2006 were not completed in a timely manner. This was corrected in the October 2006 reconciliation and has been continued going forward.*
- (6) *To rectify leave approval issues, DSS will adopt electronic leave slips whereby employees will be required to submit leave slips to supervisors via e-mail; the supervisor will sign the leave slips electronically and e-mail them to the leave coordinator with a copy to the employee. As part of this process, DSS will, in coordination with the Department of Accounts (DOA), establish employee identification numbers to replace social security numbers. Implementation of these actions will coincide with DOA's anticipated implementation date of April 1, 2007. Prior to DOA's anticipated implementation, the Department will train leave coordinators on leave policies and the new electronic leave process.*
- (7) *Training for the Virginia Sickness and Disability Program is an ongoing process beginning with in-depth coverage at New Employee Orientation and continuing with specific groups throughout the year. In 2006, DSS developed an overview of tasks and responsibilities and began presenting it to DSS managers. This training will be presented to all DSS managers statewide by December 2007.*
- (8) *Retention time frames for non-exempt employees' timesheets was added to the DSS policy "Reporting Time Worked" in January 2007 and communicated to all DSS employees via mass e-mail. The updated policy was also added to the DSS website.*

- (9) *While the Department concurs that two overpayments totaling \$1,853.67 were inadvertently overlooked, we do, in fact, have a list of overpayments and we do actively pursue collection of overpayments. Of the \$1,853.67 identified by the auditor, \$1,516.37 has been collected and efforts are underway to collect the remaining \$337. In addition, beginning in September 2006, Payroll staff has been receiving ongoing training on steps to prevent overpayments and this accountability has been added to Employee Work Profiles.*

*Responsible parties: Renée Fleming Mills, Director, Human Resource Management - items 1, 3, 4, 6, 7, 8  
J. R. Simpson, Chief Financial Officer - items 2, 4, 5, 9*

*Estimated Completion Dates: October 2006, January 2007, April 2007*

### **06-15 Follow Established Policies over the Small Purchase Charge Card Program**

*Applicable to: Department of Social Services*

The Department had inadequate supporting documentation for small purchase charge card expenses and did not follow established policies for eighteen out of the twenty selected statements we reviewed. We found the following.

- Missing receipts for purchases, totaling \$1,458.14 and could not determine the validity of these purchases.
- No evidence showing that the cardholder made the purchases, since other employees had the invoices and approved the purchase.
- Cardholders submitted statements late for payment or we found no indication of date of submission.
- Reconciliations not prepared in a timely manner.
- Sales tax paid on purchases.
- Purchase documentation not approved by the employee's supervisor.
- Indications that cardholders did not maintain an on-going purchase log, but instead listed the items that were on the statement at month-end. Therefore, there was no true reconciliation of purchases to the statement.
- A cardholder exceeded their transaction limit without documentation of prior approval.
- Incomplete purchase log.
- Amount paid exceeded invoice amount.

These issues are a result of a lack of small purchase charge card supervisory review and oversight. Without adequate review and oversight over the small purchase charge card expenses, the program is more susceptible to fraud, waste, and abuse.

The Department should ensure that there is adequate oversight and supervisory review. In addition, the Department should maintain adequate supporting documentation for charge card purchases and should always prepare reconciliations between the purchase log and the statement to ensure that there are only authorized and appropriate charges.

Management Plan for Corrective Action

*The Department recognized some months ago that there were control deficiencies in our small purchase charge card program. Upon this recognition, we immediately began cleanup efforts, including the hire of a new program administrator in October 2006. This administrator, in conjunction with agency management, has identified and is in the process of implementing steps to strengthen controls and procedures for small purchase charge cards. Proper administration of this program is an ongoing effort.*

*Responsible party: J. R. Simpson, Chief Financial Officer*

*Estimated Completion Date: Continuous*

**06-16 Strengthen Internal Controls over Oracle Financial System Access**

*Applicable to: Department of Education*

We found three individuals having system's access as both super-user and system administrator and have financial, budget, or accounting duties. These are very powerful access levels that allow individuals to perform many functions, both in the application and the database, with little or no method of determining what the individuals have done. Couple the level of access granted with the individuals' other duties and there is risk that one of the individuals could manipulate accounting information and other data without detection. Failure to separate program administration from systems access could lead to individuals creating plausible false entries, either through multiple existing accounts or through fictitious accounts. Given the number of people with systems access, determining responsibility for mistakes or deliberate manipulation is problematic.

We recommend that the Department separate the systems administration from financial, budget, and accounting duties. We also recommend that the Department reduce the number of people with super-user and system administration access.

Management Plan for Corrective Action

*System administration access will be transferred to designated staff within the Technology division. Staff in the Finance Division with user access to the Oracle Financials system will not be granted system administrator access.*

*Responsible party: Marie Williams*

*Estimated Completion Date: January 22, 2007*

**06-17 Enhance Documentation and Internal Controls over SOQ Model**

*Applicable to: Department of Education*

The Department of Education has developed over time a complex Standards of Quality (SOQ) model application and the Direct Aid Budget Worksheets (DABS) to budget and prepare the initial distribution of over \$6 billion of financial assistance to localities. The DABS uses a series of Excel worksheets to extract and calculate the funding.

The Budget Section has seven staff of which only three to four persons completely control the development, usage, and application of the process. These individuals have responsibility for not only controlling the model, but actually developing and executing the application under various scenarios, during both budget development for the Governor, and providing various results based upon requests from legislative committees and staff. This environment places this small staff in the position of operating under conditions that require extensive overtime and quick deadlines while maintaining the integrity of the applications.

The entire process has evolved over time without many of the development and application controls associated with complex computer applications of this size and sensitivity. In addition, the Budget Section must not only respond to various scenarios, but program and verify the changes, and then verify and prove the results.

The Budget Section maintains the system, develops both user and system documentation, and documents changes to the system. All of these critical functions are the responsibility of the Budget Section. While the Budget Section has accomplished all of these tasks, this situation represents in our opinion a significant risk to the Department.

While spreadsheet applications provide a change management environment that is user friendly and user driven, this change management environment lacks formal testing, documentation, and verification. Additionally, these spreadsheet applications evolve over time and the source, use, and verification process for both inputs and outputs relies on users to remember or document the process.

The Department's management needs to consider the risk associated with applications that control the allocation of over \$6 billion that are subject to maintenance by a small group, who have worked under significant deadline pressures. Additionally, there is the risk that the loss of staff at a critical juncture would provide insufficient time and resources to properly train new staff on the operations of the system.

Our concern is not with the SOQ model, but the change controls surrounding the process. This SOQ function has a greater impact on the Department's operation and visibility than most other operations if an error would occur. Adequate change controls attempt to minimize the risk of error due to changes in formulas, calculation, data transfer, or other processing function.

We recommend that the Department undertake a risk assessment over the SOQ process that considers the adequacy of the documentation for both the system and the user, the loss of key personnel, adequacy of trained personnel, and the effect of these types of problems on the processing of information. We believe that this risk assessment be conducted independently of the Budget Section since their losses are the risk the Department is attempting to measure. The risk assessment should consider losses at critical junctures in the budgeting process and how the Department would recover from those losses. Based on the risk assessment, the Department should develop a plan to address these risks.

#### Management Plan for Corrective Action

*A risk assessment of SOQ processes will be conducted by staff outside the Budget Office. Guidance on suggested models of documentation and internal controls that can be applied to the SOQ model and the Direct Aid budget spreadsheet to implement the recommendation has been requested from APA.*

*Responsible parties: Kent Dickey and Thomas Broyles*

*Estimated Completion Date: The risk assessment will be completed by July 15, 2007*

## **06-18 Update Business Impact Analysis and Risk Assessment**

*Applicable to: Virginia Retirement System*

As noted in our prior audit report, the Virginia Retirement System (System) last updated their business impact analysis and risk assessment in December 2000. The System's policy requires that they update the assessment every three to five years, or as necessary. Since their last update, the System has added a new computer center, which is not included or analyzed in the documents.

Without a current risk assessment, the System does not have a documented record of their present risks and the measures taken to minimize those risks. Although the System informally assesses risk regularly, the formal risk assessment process creates a record for succession planning. The addition of new systems, changes in location or ownership of systems, and other factors change the risks and also the priority of systems during disaster recovery.

The System's fiscal year 2007 budget includes funding for a comprehensive review and update of their Business Continuity Plan, including a risk and cost-benefit analysis. We understand that the System is actively updating their plans and analyses as of the date of this report. We recommend that the System finish updating their business impact analysis, risk assessment, and business continuity plan during fiscal year 2007 and continue to update it in the future as required by their policy.

### **Management Plan for Corrective Action**

*In November 2005, our response to the APA Report on Audit for the Year Ended June 30, 2005 acknowledged that a formal risk assessment update had not been completed since December 2000. VRS further noted that funds for a risk assessment update were included in the Fiscal Year 2007 budget, and that the update process would begin once funds were available on July 1, 2006.*

*VRS issued a request to the vendor community on July 16, 2006, and a contract was issued five weeks later. Our vendor worked closely with VRS staff to complete an update of the risk assessment that included the following:*

- *mapping all essential VRS functions and supporting business processes*
- *examining all VRS facilities*
- *interviewing business process experts and IT/IS staff who manage the technology systems that support key business processes*
- *developing recovery alternatives and recommendations*

*A draft report was delivered on October 24 and the contractor is now incorporating VRS feedback. A final report should be issued in early November.*

*Responsible party: Barry Faison, Chief Financial Officer*

*Estimated Completion Date: November 2006*

## **06-19 Expand Security Awareness Training Program**

*Applicable to: Department of Mental Health, Mental Retardation, and Substance Abuse Services*

The Department of Mental Health, Mental Retardation and Substance Abuse Services (Department) does not have a comprehensive security awareness training program and is therefore not in compliance with the Commonwealth of Virginia's Information Technology Security Standard, ITRM Standard SEC2001-01.1. Users within the Department need to be made aware of the sensitivity of the Department's information resources and their responsibility in maintaining the security of these resources. Although the Department does do training related to the Federal Health Insurance Portability and Accountancy Act (HIPAA), their security awareness training program should be expanded to minimally include the following as required by the Commonwealth's Security Standard:

- both general and position appropriate security awareness content
- approval by the Agency Information Security Officer
- specified timeframes for receiving training
- documented on an auditable medium

In addition, a more comprehensive standard, ITRM Standard SEC501-01, was recently approved which will supersede SEC 2001-01.1 on July 1, 2007. The detailed specifications of the security awareness training program in this new Standard should also be taken into consideration.

The Department should allocate the time and resources necessary to complete a comprehensive security awareness training program that will meet the requirements of the current and emerging security standards and industry best practices.

### *Management Plan for Corrective Action*

*DMHMRSAS is committed to instituting a Security Awareness Training Program for employees that complies with ITRM Standard SEC 2001-01.1 and SEC501-01 by July 1, 2007.*

*The Security Officer, John Willinger, has already determined that the MOAT solution would meet this security requirement. However, due to other IT funding priorities (primarily the new Northrop-Grumman service rates), the agency may not be able to afford MOAT. In this case, the Security Officer would develop a computer-based training program for employees.*

*Responsible person: John Willinger, Security Officer*

*Estimated Completion Date: July 1, 2007*

## **06-20 Lack of Adequate Security and Controls**

*Applicable to: Virginia Department of Health*

The Department of Health (Health) contracted with Virginia Commonwealth University (VCU) to house and manage a database containing sensitive information. We found that Health did not provide VCU with specific security and control requirements necessary to adequately protect this database. We recommend that Health provide VCU with a listing of the minimum security and controls necessary to protect Health's

sensitive information. Furthermore, Health either needs to have VCU provide them with assurance that the required controls are in place and operating effectively, or closely supervise VCU to gain this assurance.

Management Plan for Corrective Action

*We have revised the contract with VCU to now include specific security and control requirements necessary to protect the sensitive database. We will supervise VCU to obtain assurance that these controls are in place and operating effectively.*

*Responsible person: Kathryn Hafford, Division of Disease Prevention Deputy Director*

*Estimated Completion Date: January 2007*

**06-21 Increase Preventative Maintenance Measures**

*Applicable to: Department of Alcoholic Beverage Control*

ABC cannot ensure that critical automated systems and data will remain stable and secure due to a lack of system preventative maintenance measures. We identified the following concerns.

- ABC has not changed administrative accounts passwords timely as required by agency policy. Unchanged passwords increase exposure of critical systems to security breaches. ABC should institute a periodic system review by an internal third party to ensure administrators adhere to policy.
- ABC does not use audit-monitoring features for one of their critical systems. Without logging enabled, ABC may not be able to detect or analyze a security breach. ABC should institute recommend logging for these systems.
- ABC does not require or perform regularly scheduled tests of critical database backups. ABC should perform restore tests in order to ensure that the data contained within the backups is viable and to ensure proper planning of the restore process.
- ABC does not have a threat detection program. A threat detection program defines the process required for evaluating and responding to threats to a system. The lack of a threat detection program leaves administrators to implement a possibly inconsistent set of detection measures. Management should develop and implement a documented program.

We recommend that management establish policies and procedures needed to minimize security risks to an acceptable level as determined by management. Without adequate preventive maintenance for information systems security, management risks loss of availability, integrity, and confidentiality of critical data.

Management Plan for Corrective Action

*Periodic Changing of Passwords-ABC has not changed administrative passwords in a timely manner. ABC concurs with the finding and has already instituted a policy to require administrative password changes every 60 days. ABC Internal Auditing will monitor this activity.*

*System Audit Monitoring - ABC does not use audit-monitoring features for one of their critical systems. ABC concurs with the finding and has activated recommended logging for these systems on Monday, October 16, 2006.*

*Testing of Critical System Backup Processes - ABC does not require or perform regularly scheduled tests of critical database backups. ABC has demonstrated over the past year the ability to restore data in the wake of various systems problems, ABC does not currently have the manpower or the hardware capacity to initiate and support a full schedule of backup and restore testing, but is currently performing a preliminary gap analysis and assessment of requirements for this program. This will be completed by December 31, 2006.*

*Threat Detection Program - ABC does not have a threat detection program. ABC concurs with this recommendation and we are currently awaiting guidance from VITA and Northrop Grumman.*

*Responsible person: Charles Moore, Director of Information Technology/Information Security Officer*

*Estimated Completion Date: December 31, 2006*

## **FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

### **GENERAL SERVICES ADMINISTRATION**

#### **06-22 Fully Implement a Sub-recipient Monitoring Program**

*Applicable to: State Board of Elections*

**Federal program name and CFDA#:** Election Reform Payments (39.011/90.401/93.617)

**Compliance Requirement:** Sub-Recipient Monitoring

**Type of Finding:** Internal Control, Noncompliance, and Reportable Condition

The State Board of Elections (Elections) is not satisfying all aspects of the sub-recipient monitoring compliance requirement. Elections currently satisfies part of the compliance requirement through an inventory management process. However, Elections is not ensuring sub-recipients have met the audit requirements of OMB Circular A-133. The Circular calls for any sub-recipient expending \$500,000 or more in Federal awards during the sub-recipient's fiscal year meet the specified audit requirements. The lack of ensuring sub-recipient audits provides no assurance that any audit findings have timely and appropriate corrective action plans. Locality non-compliance and no corrective action plan could result in the State losing Federal funds.

This noncompliance finding results from Elections' not ensuring sub-recipients have met the specified audit requirements in OMB Circular A-133. There are no written policies or procedures for this area, nor are any in draft form. Elections should develop and implement a sub-recipient monitoring program to ensure sub-recipients have met the audit requirements laid out in the above mentioned Circular. A comprehensive sub-recipient monitoring program will reduce the risk of the State losing Help America Vote Act (HAVA) funds because of locality non-compliance.

Management Plan for Corrective Action:

*Business Manager will develop and implement procedures for sub-recipient audit monitoring by June 1, 2007.*

*Responsible Position: Business Manager*

*Estimated Completion Date: June 1, 2007*

**U.S. DEPARTMENT OF TRANSPORTATION**

**06-23 Comply with Federal Transit Administration Reporting Requirements**

*Applicable to: Department of Rail and Public Transportation*

**Federal program name and CFDA#:** Federal Transit Cluster (20.500/20.507)

**Compliance requirement:** Reporting

**Type of finding:** Noncompliance and Reportable Condition

Federal Transit Administration (FTA) Circular C5010.1C, Chapter 1.5.f. Report Due Dates, states “Urbanized area formula and capital program financial status reports (FSR) and milestone/progress reports are due to FTA within 30 days after the end of each calendar quarter, i.e., by January 30, April 30, July 30, and October 30. All state recipients of planning assistance must submit their reports annually. In individual cases, FTA may grant extensions of report due dates. FTA may withhold payments when it does not receive reports as agreed.” OMB Circular A-133 Compliance Supplement, page 4-20.500-4 states that direct recipients are to submit status reports electronically through FTA’s electronic grants management system (TEAM).

Management failed to ensure that the reporting of Federal funds expenses and project Milestone Reports were completed and filed within the required due dates. Although the Department of Rail and Public Transportation (DRPT) does monitor the submission of these reports and has detailed procedures for ensuring their accuracy and completion; the deadline for filing required reports was not met during the 2006 fiscal year. The reporting deadline to FTA is the last day of the month following the end of the quarter. The Federal Transit Agency, Office of the Inspector General brought this condition to the attention of DRPT management in June, and controls have since been put in place to ensure that all required reports are submitted on time or an extension is received from the FTA.

Management Plan for Corrective Action

- 1. Each division director will certify by the 27<sup>th</sup> of the month of submission to the CFO that all required Federal milestone reports have been submitted or extensions have been granted by the FTA.*
- 2. The controller will ensure that all required Federal financial status reports are completed by the 25<sup>th</sup> of the month of submission or the FTA has granted extensions.*
- 3. The Budget Manager will ensure that all financial status reports are reviewed and submitted by the end of the month of submission.*
- 4. The Agency Director will be notified by the CFO of any failures to comply.*

*Responsible Position: Chief Financial Officer*

*Estimated Completion Date: January 15, 2007*

## U.S. DEPARTMENT OF EDUCATION

### **06-24 Report Payment Data to NSLDS Timely**

*Applicable to: Central Virginia Community College and Virginia Highlands Community College*

**Federal program name and CFDA#:** Student Financial Aid Cluster

**Compliance requirement:** Special Tests and Provisions

**Type of finding:** Internal Control, Noncompliance, and Reportable Condition

During fiscal year 2006, Central Virginia and Virginia Highlands Community Colleges did not report payment information to the National Student Loan Data System (NSLDS) timely. During the audit, we found that Central Virginia reported payment data for all three students tested more than five days after the 45-day period. Central Virginia reported student data to NSLDS 39 to 59 days past due. Virginia Highlands reported payment data for three out of six students more than 5 days after the 45-day period. Virginia Highlands reported student data to NSLDS 11 to 17 days past due.

According to 34 CFR 668.22(h)(4) the institution must report overpayments to NSLDS within a few days of the end of the 45-day period.

The Student Financial Aid Offices at Central Virginia and Virginia Highlands should enhance existing procedures to ensure timely reporting to NSLDS. The Financial Aid Office should ensure that personnel adhere to established procedures and perform reviews. Not updating student status changes within the required guidelines could impact a student's Title IV eligibility.

#### Management Plan for Corrective Action

*Effective 8-23-06, The Financial Aid Officer will submit Originations and Disbursements 7 days prior to the time funds are needed. After disbursements, student accounts will be reviewed for adjustments by the Financial Aid Officer.*

*Responsible Party: Financial Aid Officer*

*Estimated Completion Date: August 2006*

### **06-25 Properly Calculate Title IV Refunds and Return Funds Timely**

*Applicable to: Central Virginia Community College*

**Federal program name and CFDA#:** Student Financial Aid Cluster

**Compliance requirement:** Special Tests and Provisions

**Type of finding:** Internal Control, Noncompliance, and Reportable Condition

During fiscal year 2006, Central Virginia Community College's internal controls in the Student Financial Aid (SFA) Office did not ensure accuracy in Title IV reporting and timely return of funds to the Department of Education. Based on student samples for fall 2005 and spring 2006, we found that Central Virginia charged 15 out of 20 (75 percent) students the full amount of Pell overpayment rather than the 50 percent for which Title IV regulations hold them responsible. Central Virginia's calculation required students to return \$1,953 more in aid than the regulations require. In addition, for one student for fall 2005, the Financial Aid Officer used the institution determination date rather than the date of withdrawal for computing the Title IV calculation and reversed the earned and unearned aid percentages thus causing the Title IV

calculation outcome to be incorrect and reversed. As a result, Central Virginia did not return the correct amount of funds to the Department of Education.

Secondly, based upon student samples tested for spring 2006, Central Virginia did not return funds for six out of 10 (60 percent) students timely to the Department of Education. Central Virginia returned funds from two to 19 days late. There are no questioned costs reported because the colleges have returned all identified funds or the amount was less than \$10,000.

According to 34 CFR 668.22 and the Student Financial Aid Handbook, the student must return or repay any unearned aid to the Title IV grant program as an overpayment of the grant except that, to assist with expenses that may have already been paid by the student, the student may keep 50 percent of the grant assistance that (s)he would have otherwise been required to pay. The institution must return the Title IV funds for which it is responsible as soon as possible, but no later than 30 days after the date of the institution's determination that the student withdrew.

The Financial Aid Officer should establish formal policies and procedures for SFA operations, enhance existing internal controls to ensure accuracy in reporting Title IV data, and ensure the return of all Title IV funds to the Department of Education within the specified guidelines. The Financial Aid Officer should properly define and disseminate the policies and procedures and monitor controls to ensure that financial aid staff adheres to the controls.

A failure to comply with the Federal regulations and the Student Financial Aid Handbook could significantly affect those students involved in the Title IV process as well as financial aid available for disbursement to other eligible students.

Management Plan for Corrective Action

*Effective 01-04-07, the Financial Aid Officer will use Department of Education software and PeopleSoft to double check accuracy of calculations followed by the timely issuance of reports and refunds. The policies governing refunds and repayments for Title IV are already disseminated and published in the Guide to Financial Aid Awards that is available to students, staff, and other interested parties.*

*Responsible Party: Financial Aid Officer*

*Estimated Completion Date: January 2007*

**06-26 Report Payment Data to COD Timely**

*Applicable to: Central Virginia Community College*

**Federal program name and CFDA#:** Student Financial Aid Cluster

**Compliance requirement:** Reporting

**Type of finding:** Internal Control, Noncompliance, and Reportable Condition

During fiscal year 2006, Central Virginia Community College reported payment data to the Common Origination and Disbursement (COD) files in an untimely manner. During the audit, the auditor found that Central Virginia did not report funds for all 30 students tested to COD within a 30-day period. Central Virginia did not adjust these student accounts after disbursing funds. In addition, the auditor determined that COD disbursement dates and fund amounts did not match to PeopleSoft for any of the 30 students tested.

According to 34 CFR 690.83, the College must report student payment data to the Common Origination and Disbursement files within 30 calendar days: 1) after the college makes a payment, or 2) becomes aware of the need to make a change on previously submitted student payment data.

Central Virginia should comply with the 30 day regulation set forth by the Department of Education. The Student Financial Aid Office should enhance existing policies and procedures to ensure timely reporting to COD. The Student Financial Aid Office should reconcile and update the COD and PeopleSoft Pell data monthly.

Management Plan for Corrective Action

*Effective 8-23-06, The Financial Aid Officer will submit Originations and Disbursements 7 days prior to the time funds are needed. After disbursements, student accounts will be reviewed for adjustments by the Financial Aid Officer.*

*Responsible Party: Financial Aid Officer*

*Estimated Completion Date: August 2006*

**Other Internal Control Findings**

**06-27 Formalize Policies and Procedures and Improve Internal Controls over Student Financial Aid**

*Applicable to: Central Virginia Community College*

**Federal program name and CFDA#:** Student Financial Aid Cluster

During fiscal year 2006, we found that Central Virginia Community College does not have formal policies and procedures documented regarding critical controls and processes over the administration of student financial aid. As a result, we found many issues with inadequate internal controls and instances of non-compliance with student financial aid regulations. We noted these issues throughout several management findings. As demonstrated through these findings, when policies and procedures are weak or undocumented, the controls in place may be ineffective.

We found the following issues.

- The Student Financial Aid Office used the last date of classes while the VCCS recommended using the last day of exams for determining the 60 percent enrollment threshold and the Title IV calculations. There is a seven-day difference in these two dates. Although 34 CFR Section 668.3 does allow an institution to use either the last day of classes or the last day of exams, the Student Financial Aid Department should consider using the last day of exams in determining the 60 percent enrollment threshold and performing Title IV calculations. This allows for consistency within the VCCS system and is less restrictive on the student.
- The Admissions/Records Office does not have formal policies and procedures for reporting enrollment and payment changes to the National Student Loan Clearinghouse. See finding entitled "Report Payment Data to NSLDS Timely" for details.

- Central Virginia incorrectly hard-coded the 60 percent enrollment date for spring 2006 into PeopleSoft thus impacting Title IV calculations. The date was off by one day resulting in each student's aid being incorrect by two to ten dollars.
- The Financial Aid Officer did not retain documentation to support amounts reported on the fiscal year 2005 Fiscal Operations Report and Application to Participate (FISAP). Central Virginia produced a report from PeopleSoft that supported the amounts in total reported on the FISAP, but could not support the distribution of the funds between programs and by type of student reported on the FISAP.

The Financial Aid Officer should perform a thorough analysis of all critical Student Financial Aid functions and alter controls as needed to ensure the accurate and timely processing and reporting of student financial aid. The Financial Aid Officer should formally document policies and procedures over all student financial aid processes. By documenting critical processes, Central Virginia will enhance confidence in business continuity. If policies and procedures are weak or undocumented, business functions could be compromised in the event that critical personnel can no longer continue employment with Central Virginia.

The Financial Aid Officer should coordinate with the Admissions/Records Office to ensure that dates critical to student financial aid operations are accurate when hard-coded into the system.

The Financial Aid Officer should retain supporting documentation related to figures reported on the annual FISAP report. By retaining all necessary documentation, the Financial Aid Office provides for an adequate audit trail.

At this time, the number of Title IV calculations is minimal. Therefore, once Title IV calculations are completed, the Financial Aid Officer should perform a thorough review of calculations for accuracy and process reports and refunds quickly after that review.

The management of CVCC should continuously monitor business operations and internal controls in the Student Financial Aid Department to ensure compliance with Federal regulations.

*Management Plan for Corrective Action*

*The Financial Aid Officer and the Admissions & Records Office Manager changed the practice effective 8-23-06 to use the last day of exams as the last date of enrollment for purposes of determining the 60 percent enrollment threshold and Title IV calculations.*

*Effective 1-10-07, the Admissions & Records Manager will have created written policies and procedures for electronically submitting enrollment information to the NSLC three times each semester.*

*Effective 8-23-06, the Financial Aid Officer will assure that all students in overpayment will be placed on a monitoring system that will alert the Financial Aid staff to ensure that the 45-day period has not elapsed.*

*Effective 1-4-07, the Financial Aid Officer and Admissions and Records Manager will review the critical dates for each semester to ensure accuracy and preparation for Title IV calculations and financial aid calculations.*

*Effective 10-1-06, the Financial Aid Officer will attach paper copies of documentation to each year's FISAP in support of the distribution of the funds between programs and by type of student.*

*The Financial Aid Officer will produce an in-depth Office Policies and Procedures Manual by 7-1-07 to document all functions for training and use by Financial Aid staff members.*

*Effective 1-4-07, the Financial Aid Officer will use the PeopleSoft system to check the accuracy of the Department of Education Title IV software calculations and vice versa followed by the timely issuance of reports and refunds.*

*Effective 1-4-07, the Vice President for Academic Affairs and Student Services will monitor business operations and internal controls of the Financial Aid Office on a weekly basis to ensure compliance with Federal regulations.*

*Responsible Parties: Financial Aid Office, Vice-President for Academic Affairs and Student Services*

*Estimated Completion Date: July 2007*

## **U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES**

### **06-28 Strengthen Monitoring of the Community Services Boards**

*Applicable to: Department of Mental Health, Mental Retardation, and Substance Abuse Services*

**Federal program name and CFDA#:** Treatment of Substance Abuse (93.959)

**Compliance requirement:** Sub-recipient Monitoring

**Type of finding:** Internal Control and Reportable Condition

Department of Mental Health, Mental Retardation, and Substance Abuse Services (Department) pays over \$200 million in state funds and \$59 million in Federal funds annually to the Community Services Boards (Boards) to provide services to individuals within the community. The Federal government requires that the Department monitor the Boards to ensure they meet Federal grant requirements both programmatically and financially.

Recently, the Department changed their process for monitoring the Boards by redistributing different monitoring responsibilities to various divisions. The Department is attempting to monitor these programs without documented policies and procedures, what the different divisions will do and how they will work together to resolve problem or issues with the Boards.

Documented policies and procedures should help to prevent overlaps and/or gaps in coverage, help divisions coordinate their efforts, and have who responsible for resolving issues and problems in a timely manner. We recommend the Department develop policies and procedures to assist in the monitoring process. The procedures should cover how the divisions will communicate their results, as issues affecting one or more of the divisions may indicate a larger problem. The Department can use these policies and procedures as evidence that it is fulfilling its responsibility under the Federal grant. Monitoring and providing oversight to the Boards will become more critical in the future as the Boards are expecting to receive more state and Federal funds as part of the transformation process currently underway to move more individuals out of state run institutions and to community programs administered by the Boards.

Management Plan for Corrective Action

*Within 90 days we will document the oversight procedures performed by our Central Office relative to our CSBs. The lead offices in this process will be the Office of Community Services Administration, the Office of Finance and Grants Management, and the Office of Budget and Financial Reporting. Although other offices will be involved, these will play the lead role. The final product of this project will be a document identifying key oversight and administrative responsibilities for CSB oversight.*

*Responsible Parties: Paul Gilding, Director of Community Services Administration  
Ken Gunn, Director of Budget and Financial Reporting  
Rosanna Roberts, Director of Finance and Grants Management*

*Estimated Completion Date: June 30, 2007*

**06-29 Improve Case File Documentation for Temporary Assistance to Needy Families**

*Applicable to: Department of Social Services*

**Federal program name and CFDA#:** Temporary Assistance for Needy Families (93.558)

**Compliance requirement:** Special Tests and Provisions

**Type of finding:** Internal Control, Noncompliance, and Reportable Condition

Federal regulations require the Department to reduce or eliminate a recipient's benefits if the recipient fails to cooperate with the Division of Child Support Enforcement (DCSE). In nine of the sixteen TANF cases tested, we either found a lack of documentation showing that DCSE referred the case to the local social services office, the case file did not contain adequate documentation to show that the case worker followed Department policies and properly reduced benefits, or there was an untimely delay between DCSE's referral of the case and appropriate action taken by the case worker.

If DCSE does not properly refer non-cooperating cases to the local social service office, the eligibility worker cannot reduce benefits in a timely manner from the date of non-compliance. In addition, if the local eligibility worker does not document this non-compliance and subsequent actions taken, the local social service offices cannot show their compliance with Federal regulations. By not complying with Federal regulations or providing adequate documentation of compliance, the Department may face other Federal financial penalties. Due to a lack of documentation, we have questioned costs of \$13,200 in estimated benefit payments to these individuals.

The Department should ensure that DCSE promptly notifies the local social services office of non-cooperation. In addition, the Department should ensure the prompt reduction of benefits and train all caseworkers in understanding and complying with Federal regulations as to what documentation TANF case files should contain.

Management Plan for Corrective Action

*To improve LDSS documentation of and timely reduction in benefits for non-cooperation with DCSE, the Division of Benefit Programs (DBP) will, in coordination with DCSE, explore ways to streamline and enhance the non-cooperation process and its timeliness. DPB will also work with the Division of Information Systems to ensure that non-cooperation alerts are properly programmed and released. In addition, DBP will issue a Broadcast by April 1, 2007 reminding LDSS of non-cooperation procedures.*

*To further enhance this process, the Department will provide training in quarterly regional meetings, beginning with the next scheduled quarterly meeting. The LDSS identified by the auditor as having insufficient documentation and/or trails were notified of the issues and asked to provide corrective action to DBP by March 15, 2007. As of March 13, 2007, 13 of the 14 cited cases have been reported as corrected. Follow up will be conducted if the remaining agency does not respond by the due date.*

*Responsible Party: Thomas J. Steinhauser, Director, Benefit Programs*

*Estimated Completion Date: Continuous*

### **06-30 Improve Usage of Income Eligibility and Verification System and Case File Documentation**

*Applicable to: Department of Social Services*

**Federal program name and CFDA#:** Temporary Assistance for Needy Families (93.558)

**Compliance requirement:** Special Tests and Provisions

**Type of finding:** Internal Control, Noncompliance, and Reportable Condition

Federal regulations require the Department to participate in the Income Eligibility and Verification System (IEVS) by coordinating data exchanges with other income and benefit information systems. If the client's data matches information in one of the systems, the local eligibility worker must investigate further to determine whether the individual is eligible for assistance, and then document the results of their investigation.

Currently, the Department runs a periodic IEVS report detailing client matches. After running the report, local eligibility workers must investigate their locality's case matches and document this review in the eligibility system. However, during our review, we found that localities are not consistently investigating or documenting their IEVS client matches. Specifically, we found localities that did not take action on a number of cases from an IEVS match report, which was ran nine months before our inquiry. Additionally, we found that the Department did not follow-up with localities to ensure they investigated the IEVS matches in a timely manner.

By not investigating IEVS matches promptly, the Department may make improper payments to individuals who are not truly eligible for assistance. In addition, the Department may also face Federal financial penalties for not complying with Federal regulations.

For only those cases tested, we have estimated questioned costs of \$52,000 for the TANF program because the local agency did not complete or document its reviews. In addition, while we were performing our review, we noticed that the local eligibility workers did not investigate IEVS matches for the Medicaid and Food Stamp programs as well. Since the Department does have a policy; we did not consider this a fundamental breakdown in internal controls.

The Department should investigate all IEVS matches in a timely manner, or work with the local agencies to ensure timely completion of reviews. The Central Office should also develop a mechanism to monitor the IEVS report matches to determine that the localities are taking appropriate action on their cases, which have matches.

#### **Management Plan for Corrective Action**

*The local departments of social services identified as not having investigated and/or resolved IEVS client matches were notified of the exceptions and asked to report corrections to the Division of*

*Benefit Programs by March 15, 2007. As of March 13, 2007, two of the four cited cases have been reported as corrected. Follow up will be conducted on the remaining two agencies if they do not respond by the due date.*

*To strengthen the IEVS process performed at LDSS, the Department will also: (1) change the IEVS training program from self-study to live training and deliver the training no later than June 30, 2007; (2) review IEVS procedures with applicable divisions on a quarterly basis to ensure that all parties are in sync on processes and requirements; (3) issue a Broadcast to LDSS by April 1, 2007 emphasizing the importance of complying with IEVS procedures; and (4) revise the IEVS monitoring form and procedures by April 1, 2007 to ensure that IEVS matches are reviewed monthly as part of the regularly scheduled monitoring process.*

*Responsible Party: Thomas J. Steinhauser, Director, Benefit Programs*

*Estimated Completion Date: April 1, 2007*

### **06-31 Properly Report Federal Expenses on Financial Reports**

*Applicable to: Department of Social Services*

**Federal program name and CFDA#:** Low-Income Home Energy Assistance (93.568), Temporary Assistance for Needy Families (93.558), and Child Care and Development Fund Cluster (93.575/93.596)

**Compliance requirement:** Reporting

**Type of finding:** Internal Control, Noncompliance, Material Weakness, and Reportable Condition

Federal regulations require the Department to complete Federal financial reports for their major grants on a quarterly or annual basis. Additionally, these regulations require the reporting entity to reconcile the information in these reports to any internal financial systems and any necessary external financial reporting systems.

Overall, we found that the Department does not have adequate grant reporting procedures to ensure that these grant reports are consistently prepared and sufficiently supported. During the audit, we reviewed a number of grant reports and found significant reporting errors. Specifically, the expenses on the Temporary Assistance for Needy Families, the Food Stamps, and the Low-Income Household Energy Assistance reports did not reconcile to the expenses in the Department's financial system. Therefore, the Department could not adequately support the expenses listed on these Federal financial reports. In addition, the Department also misreported the amount of unliquidated obligations on the Child Care and Development Block Grant report by improperly classifying budgeted locality amounts as an obligation.

By not reporting amounts on Federal reports accurately, the Department is not complying with Federal requirements and may face Federal financial penalties. The Department should strengthen policies and procedures for preparing reports, as well as establish a method for determining the amount of funds obligated but not expended at fiscal year-end.

#### **Management Plan for Corrective Action**

*Response (provided by): The Department concurs that there were errors on the cited reports and began corrective action at the time of discovery. A revised Food Stamps report for federal fiscal year 2006 was submitted March 2, 2007. The LIHEAP report for federal fiscal year 2006 will be revised and resubmitted by March 16, 2007. The TANF report is cumulative; therefore, the TANF report for*

*the quarter ending December 31, 2006 will be submitted on March 8, 2007 and will reflect the necessary adjustments. If a revision to the CCDF report is required, it will be completed by March 31, 2007. In conjunction with these corrections, the Department will review its procedures for preparing and submitting federal reports and implement the appropriate enhancements by September 30, 2007. The Department will also, by March 31, 2007, clarify with internal program and fiscal staff that allocations of funds to local departments of social services do not represent obligations of federal funds.*

*Responsible Party: J. R. Simpson, Chief Financial Officer*

*Estimated Completion Date: September 30, 2007*

### **06-32 Improve Documentation of Medicaid Cases**

*Applicable to: Department of Social Services*

**Federal program name and CFDA#:** Medicaid (93.778)

**Compliance requirement:** Eligibility

**Type of finding:** Internal Control, Noncompliance, and Reportable Condition

Federal regulations require that the Department follow specific requirements to ensure that individuals meet the financial and categorical requirements for Medicaid. In 11 out of the 50 Medicaid cases tested, we found a lack of documentation or untimely actions by the local social service offices. Many of the cases we reviewed had multiple items missing from the case files. Specifically, we found that the following documentation was incomplete and/or missing from the case files.

- verification of social security numbers through the Social Security Administration
- notice of Actions notifying clients of actions taken on their cases
- identification and financial documentation
- evidence supporting a disability determination
- applications
- income eligibility system verifications

In addition, we found cases where the renewal period occurred after the one-year Federal requirement, or could not determine whether the local social service office re-examined eligibility based on the information in the case files.

We reviewed only the information in the local social services agencies case files. We did not try to obtain the required documents to re-determine eligibility for those individuals having incomplete and/or missing information in their case files.

Until the Department or the local agency obtains the required information, we are required to conclude that these participants are ineligible to participate in the program. As such, the Department should accordingly notify the Department of Medical Assistance Services and treat these individual cases as questioned costs. Since we have had similar findings in the past, the Department should review its training, policies and procedures, and systems to determine how to inform all caseworkers on the proper procedures and required documentation for this program.

By not complying with Federal regulations or providing adequate documentation of compliance, the Federal government may impose financial penalties, which would result in additional costs to the

Commonwealth's General Fund. Without adequate documentation, the Department cannot demonstrate it followed Federal regulations.

Management Plan for Corrective Action

*The Department does not agree that the Medicaid cases cited by the auditor should be considered ineligible. We agree that there was documentation that could not be located and/or actions that were untimely in the LDSS cases; however, many of these errors involved technical/procedural issues which would not automatically render the cases ineligible (e.g., an unlocated notice or untimely action does not confirm ineligibility). In addition, the 33 applicable LDSS were notified of the errors and required to submit a written response of correction/disposition by March 1, 2007. As of March 13, 2007, 29 of the 33 agencies had reported correction of the noted errors. The remaining four are being followed up by the regional Medicaid consultant assigned to that agency.*

*To assist local social services agencies in decreasing the number of case file errors, the Department will enhance its existing monitoring and evaluation procedures. By April 1, 2007, the number of annual case reviews will be increased and the review process will become more standardized. Standardization will include but not be limited to: sample selection, scope of review, documentation of review findings and communication and follow-up of review results. Local social services agencies were notified of these process changes via Broadcast on March 8, 2007. The Department will also strengthen the managerial role and functionality of programmatic reviews to ensure compliance with the new process, to follow up on noted problems and to increase contact with local agencies about related issues.*

*Responsible Party: Thomas J. Steinhauser, Director, Benefit Programs*

*Estimated Completion Date: April 1, 2007*

**Other Internal Control Findings**

**06-33 Establish Control Mechanisms for Foster Care and Adoption Payments**

*Applicable to: Department of Social Services*

**Federal program name and CFDA #: Foster Care-Title IV-E (93.658)**

The Federal government provided additional funding for state social services departments to develop and implement a comprehensive automated system for social service workers to manage foster care and adoption assistance cases, referred to as "SACWIS." Currently, the Department uses the On-line Automated Services Information System (OASIS) as its case management system for foster care, adoption assistance, and child protective services cases. OASIS is not currently SACWIS-compliant; however, the Department is working on implementing various eligibility, interface, and financial OASIS components in order to make OASIS a SACWIS compliant system.

As we reported in the prior year, the Department does not currently have a control mechanism to verify that only individuals determined eligible and included in OASIS are receiving foster care and adoption payments. Since last year, the Department has taken incremental steps in making OASIS SACWIS-compliant, and provided the local social services offices with a list of adoption assistance and foster care payments so that they could verify that only eligible individuals are receiving payments.

However, the Department did not ensure that the localities performed a true reconciliation of the list of payments to the list of eligible individuals. Many localities simply noted that there was a difference between the two lists, but did not investigate why those differences existed.

By not requiring social workers to enter, update, and reconcile OASIS information to the payment system, local social services offices may be making over or under payments to individuals, or making payments to individuals who are not eligible to receive assistance. Local social service offices would then receive reimbursement from the Department for these improper payments. In addition, the Department may be reporting incorrect monthly payment amounts on their Federal Adoption and Foster Care Analysis and Reporting System report, since the information submitted comes from OASIS and not from the foster care and adoption payment system.

While the Department is making long-term plans for establishing controls in OASIS, management should take steps to ensure that the local social service offices verify that only individuals determined eligible and included in OASIS are receiving foster care and adoption assistance payments. The Department should require localities to investigate and report any discrepancies noted during their verification reviews.

Management Plan for Corrective Action

*As acknowledged by the auditor, the Department accomplished (and exceeded) the corrective actions in our response to the previous year's audit. We required that LDSS verify, twice annually for a given month, the accuracy of eligible individuals recorded in OASIS; we released several Broadcasts on this subject; and we diligently followed up to ensure receipt of all written certifications. While the Department is satisfied that the LDSS performed the reconciliations and identified the discrepancies, we agree that certain LDSS did not investigate the discrepancies and/or document/execute corrections. Therefore, effective with the next scheduled certification, the Department will require LDSS to provide an explanation for all discrepancies and to document and execute the related corrections. (The backup documentation will be maintained in the LDSS.) We note that the interface between LDSS financial systems and OASIS, which would automate this process, is on target for completion by December 31, 2007, per our 2005 response.*

*Responsible Party: Lynette W. Isbell, Acting Director, Service Programs*

*Estimated Completion Date: December 31, 2007*

**06-34 Establish Control Mechanisms for Adult Services Payments**

*Applicable to: Department of Social Services*

**Federal program name and CFDA #: Social Services Block Grant (93.667)**

The Department oversees an adult services program that provides at home care for the elderly and disabled and uses the Adult Services/Adult Protective Services (ASAPS) system as its case management system. Local social services offices administer the program by determining eligibility and making payments to the caretakers or contractors.

The local offices determine an individual's eligibility to participate in the program and enter eligible individuals into the ASAPS system with the name of their caretaker. The ASAPS system includes the amount of care an individual can receive and the amount of the payment a caretaker can bill.

Caretakers or contractors submit timesheets to the local offices to receive payments for care provided under the program. The local offices review and approve payments to the caretakers; however, an automated mechanism does not exist to verify the amount billed with the amount allowed in the ASAPS system or if the participant the caretaker submits the bill for is still eligible. Further, there is no requirement that the local office verify the billing with the ASAPS system.

The Department should establish control mechanisms over the local adult services payments. Specifically, the Department should require the local offices to reconcile or verify that the individuals and their caretakers are in the ASAPS system.

Management Plan for Corrective Action

*The Department agrees that LDSS should ensure that adult services caretaker payments are made only to eligible persons and, in fact, has issued policies to LDSS to provide that assurance. While the auditor is correct in stating that the ASAPS system is not used to verify payment propriety, the Department's procedures do specify this process: First, services and frequency of services needed are identified, documented and placed in the individual case file. Next, a Purchase of Services Order is completed and sent to the vendor. After the services are provided, the vendor invoices the applicable agency and the caseworker ensures that the invoice is within the approved amount and for the approved individual. The Department will remind local social service agencies of these requirements in a Broadcast to be issued by March 30, 2007. In this same Broadcast, we will also remind LDSS of the importance of timely updates to ASAPS. These issues will be further stressed when the revised procedures for Adult Services are released in March 2007.*

*Responsible Party: Lynette W. Isbell, Acting Director, Service Programs*

*Estimated Completion Date: March 2007*

**06-35 Strengthen and Ensure Compliance with Policies and Procedures for Local Adult Service Programs**

*Applicable to: Department of Social Services*

**Federal program name and CFDA #: Social Services Block Grant (93.667)**

Some local social services offices use contractors to provide services under the Adult Services Program. These contractors receive timesheets from individual caretakers, summarize the information, and provide the local offices one bill for payment. The contractors then pay the individual caretakers.

During our review, we visited two local social services offices and found that there were inadequate controls over payment processing, and that the local offices are not following Central Office policy. Specifically, we noted that contrary to established policy, local offices are contracting directly with vendors to provide caretaker services instead of allowing the client to choose their caretaker, as required by state policy. For example, instead of allowing a client to receive paid services from a selected relative or friend, local offices are contracting with external vendors to provide care services without client input.

We also noted a lack of adequate controls over the caretaker payment processing. Clients are not required to approve and submit timesheets for their caretakers. Instead, the caretakers complete and submit timesheets without approval from their client. In addition, the local offices we visited do not require the vendor to present timesheets before paying the submitted invoice. As a result, the local office cannot ensure that the recipient received the services billed by the vendor.

The Department should provide sufficient guidance to the local offices for the adult services program by establishing more thorough policies and procedures. Once established, Central Office should communicate these policies and procedures and then monitor localities to ensure compliance.

Management Plan for Corrective Action

*We understand that two local departments of social services indicated to the auditor that caretaker services have to be, and are, provided only by contractors. Given that this is a violation of the Department's policy which states that "a local department shall not establish a policy that prohibits utilization of a relative as a companion provider," the Department will meet with the applicable LDSS directors to discuss and reinforce the caretaker procedures. We will also issue a Broadcast to remind all LDSS of existing procedures. Both actions will occur by March 30, 2007.*

*To ensure that LDSS verify the accuracy and validity of caretaker payments, the Department will establish procedures which require that caretakers complete a two-part time sheet. One copy of the timesheet will go to the vendor and the other will go to the LDSS and be used to reconcile vendor invoices. In the interim, we will issue a Broadcast reminding LDSS of the importance of validating vendor invoices. We anticipate that the Broadcast will be issued by March 30, 2007 and that the procedures will be in place by July 1, 2007.*

*Responsible Party: Lynette W. Isbell, Acting Director, Service Programs*

*Estimated Completion Date: July 1, 2007*

**06-36 Establish Adequate Controls and Separation of Duties in Collection of Child Support Payments**

*Applicable to: Department of Social Services*

**Federal program name and CFDA #: Child Support Enforcement (93.563)**

The Department collects child support payments from non-custodial parents at courts and then processes these payments through the Central Office processing unit and the district offices located throughout the Commonwealth. During our review, we visited one district office and found that there were inadequate controls and separation of duties over the collection of child support payments. Specifically, we noticed that only one fiscal employee both receipted and recorded a large majority of the collections without subsequent verification; and as a result, that district office does not have adequate separation of duties or supervisor review of collection processing.

Child support enforcement court-specialists receive payments from non-custodial parents while in court. The specialist do not have adequate guidance on how to verify and receipt funds in the court, how to secure these moneys prior to delivery to the office, and how to establish an audit trail of the amount if returning to the Office after office hours. If funds are missing, the Department cannot hold an employee accountable, since the Department does not provide employees with a mechanism for establishing an audit trail for funds transferred between employees.

Without adequate controls and segregation of duties, the Department risks losing child support payments. The Department should establish adequate payment processing controls and segregation of duties at the district offices and then conduct reviews to ensure compliance with such policies.

Management Plan for Corrective Action

*The Division of Child Support Enforcement (DCSE) does not agree that its policies for handling support payments, including those collected in court, are inadequate. Not only does DCSE have strict policies for safeguarding and accounting for payments but we regularly conduct training on and reviews of these type transactions. It should be noted, however, that the handling of court payments is oftentimes dictated by circumstances.*

*We prefer not to accept cash payments in court. Some courts accommodate that preference, but many do not and we must comply with their orders. Additional complicating factors include the geographic dispersion of courts; their distances from our district offices; the frequency, scheduling and length of court hearings often involving overlapping hearing schedules or adjournments late in the day; and varied court administrative practices.*

*Our existing policies and procedures require that two authorized persons be present any time we count money and we will underscore that requirement in our April 1, 2007 monthly issuance of policy changes. To make the process even more secure, we will clarify our procedures to require that payments accepted in court be immediately secured in a sealed deposit bag, that the sealed bag be placed in the district office safe overnight, and that the bag be opened, and the contents verified, in the presence of two persons as currently required. This clarification will occur by March 15, 2007 and the revised procedures and the related training will be completed by April 16, 2007.*

*Regarding a parallel concern about accepting cash child support payments at our district offices that practice was ceased effective March 1, 2007. The sole exception will be in the Manassas District Office where the court is directly across the street and follows a procedure of sending affected child support clients across to our office to make a payment and return with a receipt.*

*Responsible Party: Nathaniel L. Young, Jr., Assistant Commissioner & Director,  
Child Support Enforcement*

*Estimated Completion Date: April 16, 2007*

**U.S. DEPARTMENT OF VETERANS AFFAIRS**

**06-37 Establish a Memorandum of Understanding with the Department of General Services**

*Applicable to: Department of Veteran's Services*

**Federal program name and CFDA#:** Grants to States for Construction of State Home Facilities (64.005)

**Compliance requirement:** Davis-Bacon Act

**Type of finding:** Internal Control, Noncompliance, Reportable Condition

The Department of General Services provides Veterans Services project management services for capital outlay projects. However, Veterans Services did not establish a formal written memorandum of understanding or agreement with General Services detailing each agency's responsibilities for these construction projects.

These agreements should detail each agency's roles and responsibilities, and specifically identify who is responsible for compliance with applicable laws and regulations. Without a memorandum of understanding

between the two agencies, Veterans Services management has no assurance that each party understands their role. During our review, Veterans Services was unable to provide documentation supporting the procurement of architect and engineering services for the Sitter-Barfoot Veterans Care Center. Therefore, Veterans Services management cannot show that it complied with Commonwealth procurement guidelines for soliciting and analyzing competitive bids before vendor selection. Due to this lack of management oversight and the inadequate supporting documentation for procuring these services, Veterans Services cannot provide evidence of competitive negotiations.

The lack of a formal memorandum of understanding with the Department of General Services also resulted in the lack of adequate monitoring of the Federal wage requirements. Veterans Services did not verify that the rates paid to the contractor or subcontractors complied with the prevailing wage rates required by the Davis-Bacon Act. By not monitoring the contractors and subcontractors, Veterans Services cannot show that it complied with the Davis-Bacon Act. If Veterans Services does not comply with Federal regulations, questioned costs and Federal financial penalties may result.

*Management Plan for Corrective Action*

*A formal agreement for support from DGS for Capital Construction and Procurement Assistance was developed and signed.*

*Responsible Parties: Director of Finance and Administration and DGS staff*

*Estimated Completion Date: October 2006*

**Other Internal Control Findings**

**06-38 Information Systems Security Assurance**

*Applicable to: Department of Veteran's Services*

**Federal program name and CFDA #: Grants to States for Construction of State Home Facilities (64.005)**

Information security risks are any activity or event that threatens the achievement of identified business objectives by compromising confidentiality, integrity, or availability of electronic information. Agencies are vulnerable to many kinds of information risks inflicting various types of damage, which can result in significant losses. To achieve information security assurance, management must understand the processes and implement applicable internal controls. To be effective, management should deploy these controls across the environment and have them embedded in the everyday process of the organization.

Veterans Services does not have adequate documented policies and procedures for security over its critical information systems. The Commonwealth Security Standard sets minimum requirements related to all aspects of the IT environment including: a business impact analysis, risk assessment, disaster recovery program, security awareness program, data security, monitoring, and controlling systems activities. Veterans Services does not satisfy these requirements. Without these policies and procedures, Veterans Services increases the risk of not identifying or protecting critical financial and operational data.

Our review of Veterans Services found that a number of employees had inappropriate access to the agency and Commonwealth systems. Veterans Services does not have adequate controls for monitoring, adding, deleting, or modifying system access. In addition, Veterans Services also does not have a formal

system access review process to ensure that employees continue to only have access as needed. Without a formal approval and system review process, Veterans Services may grant inappropriate access to individuals.

Management Plan for Corrective Action

*Access to systems for unauthorized employees identified at the time of the audit has been terminated. A departmental policy was distributed in May 2006, relating to client data and the off-site use of personal or lap top computers. In general, the overall assurance for increased security and development of comprehensive policies and procedures for an agency as small as DVS must come from VITA. The 2006-2007 agency contract with VITA has been amended to include the provision of additional information systems security assistance on infrastructure devices and risk analysis, and to deploy the appropriate controls and or appropriate corrective action plans. The current IT director retired on December 31, 2006 and the position was replaced on January 25, 2007 with a staff person with specific qualifications to focus on improving policies, procedures and internal IT technology. Since coming on board, the new IT director has been working on replacing the client information/patient billing system along with several other department initiatives.*

*Responsible Parties: DVS IT Manager, Director of Finance and Administration, and VITA*

*Estimated Completion Date: July 2008*

**06-39 Improve Voucher Documentation and Compliance with Procurement and Payment Policies**

*Applicable to: Department of Veteran's Services*

**Federal program name and CFDA #:** Grants to States for Construction of State Home Facilities (64.005)

Veterans Services does not have adequate supporting documentation and did not follow established policies and procedures for procuring and paying vendors. We found the following:

- the inability to provide a complete and accurate contract listing;
- contract administrators not understanding their responsibilities and in some cases, which contracts were their responsibility;
- inappropriate payment made to a contractor;
- purchases of goods without following procurement and contract guidelines for soliciting and analyzing competitive bids before vendor selection;
- payments to vendors without having a contract;
- purchase orders created after receiving the goods;
- improper approval or coding of purchases; and
- duplicate payments to vendors.

In addition, Veterans Services continues to make payments under contracts that the private company, who operated the Veterans Care Center, negotiated. These contracts are outdated and Veterans Services management has no assurance that the current prices paid are competitive.

By not following policies and procedures or maintaining adequate supporting documentation for procuring goods and services, and paying vendors, Veterans Services cannot ensure they are receiving competitive prices, or that payments are appropriate, or that goods and services purchased comply with the contract or order.

Veterans Services should review all of the current contracts to determine which contracts are out of date and what is required using the Commonwealth procurement process. In addition, management needs to assess its current procurement and payment processes to ensure compliance with policies and procedures.

Management Plan for Corrective Action

*Processing procedures have been implemented to conform and comply with current policies and procedures governing procurement and payment practices. Part-time procurement/contract manager is continuing to review and update procedures relating to procurement practices. A procurement user's quick reference is being developed and will be distributed within the next 45 days. A new care center accounting manager started on January 10, 2007 and is implementing changes which will increase the level of review and approval of all transactions prior to actual payment of invoices.*

*Responsible Parties: Director of Finance and Administration, VVCC Financial Manager*

*Estimated Completion Date: July 2007*

**06-40 Implement and Monitor Procedures to Ensure Proper Use of Funds**

*Applicable to: Department of Veteran's Services*

**Federal program name and CFDA #: Grants to States for Construction of State Home Facilities (64.005)**

Veterans Services receives Federal grant subsidy funds for eligible Care Center residents. Federal regulations restrict these funds and limit their use for financial assistance to states furnishing nursing home and domiciliary care to eligible veterans in state veterans' homes. Veterans Services did not classify the subsidy received as Federal funds and has not coded these funds separately in the Commonwealth's accounting system, but as a special revenue fund.

Since Veterans Services did not uniquely identify these funds as Federal grant funds, Veterans Services did not report the amounts expended under these grants on their Schedule of Expenditures of Federal Awards, as required by state and Federal regulations. In addition, Veterans Services has not established a plan or guidelines for using the grant funds and has not actively monitored the usage of the funds for compliance with Federal regulations.

By not separating the subsidy into separate accounts, Veterans Services cannot ensure that it has followed Federal regulations for requesting, expending, and reporting of subsidy funds. If Veterans Services does not accurately report Federal expenses on the Schedule of Expenditures of Federal Awards, Veterans Services is not complying with state and Federal regulations. Non-compliance with Federal regulations can lead to Federal financial penalties.

Veterans Services should establish a separate account in the accounting system for the subsidy funds and classify the subsidy as Federal funds. In addition, Veterans Services should establish a plan and guidelines to ensure that Veterans Services use the subsidy funds appropriately following Federal regulations. Once Veterans Services has adjusted its accounting records, management can better monitor the usage and reporting of these funds to ensure compliance with regulations.

Management Plan for Corrective Action:

*Changes in the classification of Federal VA subsidy funds from non-general funds to Federal Trust in the Commonwealth Accounting and Reporting System (CARS) and the state budgeting process were*

*implemented at the beginning of fiscal year 06-07 or July 1, 2006. Financial Statements for FY 06 will be noted and adjusted to address the proper classification of these funds as well as in the Schedule of Expenditures of Federal Awards. The usage and budgeting of the VA subsidy has been the subject of internal study since February 2006, and DVS staff identified the incorrect classification of these funds internally before the APA audit was conducted. A plan is being developed for utilization of these funds as part of the operating and capital budget for the care centers as well as for providing financial assistance to veterans that may have inadequate resources to fully meet the charge rates. Final implementation of the budget and policy changes relating to the use of these funds may include policy recommendations by the Board of Veterans Services and action by the state legislature. Appropriations adjustments to show Federal Trust as a funding source for the Care Center operations have been processed by DPB and are reflected on CARS documents.*

*Responsible Parties: Director of Finance and Administration, VVCC Director, and VVCC Financial Manager*

*Estimated Completion Date: July 2007*

#### **06-41 Properly Report Construction-in-Progress**

*Applicable to: Department of Veteran's Services*

**Federal program name and CFDA #:** Grants to States for Construction of State Home Facilities (64.005)

Veterans Services is currently working on two capital projects but did not report a construction-in-progress amount at the 2005 fiscal year-end. No specific individual within the agency has responsibility of determining the construction-in-progress amount. By not properly reporting construction-in-progress for fiscal year 2005, Veterans Services underreported its fixed assets for the fiscal year.

#### **Management Plan for Corrective Action**

*Construction in Progress was included on financial statements for fiscal year 2006. FAACS files still need to be updated to reflect proper information. New care center financial manager is coordinating this process.*

*Responsible Parties: Director of Finance and Administration and VVCC Financial Manager*

*Estimated Completion Date: November 2006*

#### **06-42 Appropriately Allocate Administrative Costs**

*Applicable to: Department of Veteran's Services*

**Federal program name and CFDA #:** Grants to States for Construction of State Home Facilities (64.005)

Veterans Services does not appropriately allocate administrative costs to the Department's four service areas. Without a proper allocation method and policy, Veterans Services cannot prevent the inappropriate allocation of costs. As a result, Veterans Services may receive inappropriate reimbursement for indirect costs from Medicaid or other Federal grants.

Veterans Services should determine which costs are allocable and then establish an appropriate, detailed method for allocating administrative costs to the various service areas. Management should document and communicate throughout the organization how to use the cost allocation method.

Management Plan for Corrective Action

*Changes have been implemented in order to allocate administrative staff time and costs that are directly associated with the VVCC. This will improve the accuracy of costs charged to the VVCC and reduce the risk of receiving inappropriate reimbursements for indirect costs. A more comprehensive department-wide administrative cost allocation review is necessary to assure uniform and accurate cost allocations. It has been determined that sufficient General Fund appropriation is not available in program 499 – Administrative and Support Services to cover all of anticipated expenditures for Fiscal Year 2007. A budget amendment requesting an additional \$400,000 in General Funds was submitted to cover this shortfall in FY 2008. However, Special Funds generated by the Care Center operations will still have to be used to cover this shortfall as well as the \$468,300 FMS Special Fund appropriation identified for program 467 – Veterans Benefits Services for FY 2007.*

*Responsible Parties: Director of Finance and Administration, DVS Finance office*

*Estimated Completion Date: July 2007*

**U.S. DEPARTMENT OF AGRICULTURE**

**06-43 Properly Report Federal Expenses on Financial Reports**

*Applicable to: Department of Social Services*

**Federal program name and CFDA#:** State Administrative Matching Grants for Food Stamp Program (10.561)

**Compliance requirement:** Reporting

**Type of finding:** Internal Control, Noncompliance, Material Weakness, and Reportable Condition

This finding is included in the “Federal Award Findings and Questions Costs” section of this report as finding number 06-31.

**COMMONWEALTH OF VIRGINIA**  
**Comments on Resolution of Prior Year Audit Findings**  
**For the Year Ended June 30, 2006**

<i>Fiscal Year</i>	<i>Page Number</i>	<i>Finding Number</i>	<i>Title of Finding</i>	<i>CFDA Number</i>	<i>State Agency</i>	<i>Questioned Costs</i>	<i>Current Status</i>
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**FINANCIAL STATEMENT FINDINGS**

**Virginia Retirement System**

2005	7	05-01	Update Business Impact Analysis and Risk Assessment	N/A	VRS	-	Corrective action is ongoing.
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**Virginia Employment Commission**

2005	8	05-02	Complete Information System Risk Assessment and Business Impact Analysis	N/A	VEC	-	Corrective action is ongoing.
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**Virginia Information Technologies Agency**

2005	8	05-03	Complete Business Impact and Risk Assessment	N/A	VITA	-	Corrective action is ongoing.
2005	14	05-08	Develop Policies, Procedures and Standards for Infrastructure	N/A	VITA	-	Corrective action is ongoing.
2005	15	05-09	Update MOAs and Maintain Documentation for Exceptions to Server Policies	N/A	VITA	-	Corrective action is ongoing.
2005	16	05-10	Improve Policies and Procedures over Change Management	N/A	VITA	-	Resolved.
2004	23	04-11	Improve and Implement Security Standards for Client Agencies	N/A	VITA	-	Corrective action is ongoing.

**Department of Motor Vehicles**

2005	9	05-04	Improve IT Security Standards and Guidelines	N/A	DMV	-	Resolved.
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**Department of Health**

2005	10	05-05	Improve Controls for Removing Systems Access in a Timely Manner and Document Access Authorizations	N/A	VDH	-	Resolved.
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**Department of Social Services**

2005	11	05-06	Properly Manage and Maintain Access to Information Systems	N/A	DSS	-	Corrective action is ongoing.
2005	13	05-07	Develop Recovery Procedures for Internally-housed DSS Systems.	N/A	DSS	-	Corrective action is ongoing.
2005	17	05-11	Properly Plan System Development	N/A	DSS	-	Resolved.
2004	26	04-12	Properly Plan System Development Projects	N/A	DSS	-	See Audit Control 11-May
2005	18	05-12	Maintain Local Employment Tracking System	N/A	DSS	-	Corrective action is ongoing.

**FINANCIAL REPORTING FINDINGS**

**Department of Accounts**

2003	15	03-06	Improve Controls Over Financial Reporting Process	N/A	DOA	-	Corrective action is ongoing.
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**Department of Treasury**

2003	19	03-09	Improve Financial Reporting	N/A	TD	-	Corrective action is ongoing.
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**FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS**  
**Activities Allowed or Unallowed Principles**

**General Services Administration**

2005	19	05-13	Update and Fully Implement the Virginia State Plan	39.011	SBE	-	Resolved.
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**COMMONWEALTH OF VIRGINIA**  
**Comments on Resolution of Prior Year Audit Findings**  
**For the Year Ended June 30, 2006**

<i>Fiscal Year</i>	<i>Page Number</i>	<i>Finding Number</i>	<i>Title of Finding</i>	<i>CFDA Number</i>	<i>State Agency</i>	<i>Questioned Costs</i>	<i>Current Status</i>
<b>Reporting</b>							
<b><u>General Services Administration</u></b>							
2005	20	05-14	Submit Revised Federal Report	39.011	SBE	-	Resolved.
<b>Subrecipient Monitoring</b>							
<b><u>U. S. Department of Labor</u></b>							
2005	21	05-15	Hold Local Areas Accountable for Untimely and Unreliable Data Entered into VMNIS	17.260	VEC	-	Corrective action is ongoing.
<b>Special Tests and Provisions</b>							
<b><u>U. S. Department of Education</u></b>							
2005	22	05-16	Revise Student Financial Aid Quality Assurance Procedures	Financial Aid Cluster	VPISU	-	Resolved.
2005	23	05-17	Properly Administer Return of Title IV Funds	Financial Aid Cluster	VCCS - BRCC, DSLCC, JSRCC NRCC, SSVCC SWCC, TNCC VWCC	-	Resolved.
2004	28	04-13			VCCS - DCC, LFCC, RCC TCC	-	See Audit Control No. 05-17.
2003	39	03-18			VCCS-CVCC, MECC, NVCC, PDCCC	-	See Audit Control No. 04-13.
2002	44	02-25			VCCS-DSLCC, NRCC, SSVCC	-	See Audit Control No. 03-18.
<b>Cash Management</b>							
<b><u>U. S. Department of Education</u></b>							
2005	27	05-18	Disburse Federal Drawdowns Timely	Financial Aid Cluster	NRCC	-	Corrective action implemented.
<b>Activities Allowed or Unallowed Principles</b>							
<b><u>U. S. Department of Health and Human Services</u></b>							
2005	28	05-19	Implement System-wide Strategy for Utilization Units	93.778	DMAS	-	Resolved.
<b>Cash Management</b>							
<b><u>U. S. Department of Health and Human Services</u></b>							
2005	29	05-20	Failure to Refund Federal Share of Medicaid Over-payments to Providers	93.778	DMAS	-	Resolved.
<b>Special Tests and Provisions</b>							
<b><u>U. S. Department of Health and Human Services</u></b>							
2004	33	05-24	Improve Documentation of Certain Temporary Assistance to Needy Families	93.558	DSS	-	Corrective action is ongoing.
2004	33	04-16			DSS	-	See Audit Control No. 05-24.
2005	30	05-21	Strengthen Case File Documentation	Medicaid Cluster	DMAS	-	Resolved.
2004	32	04-15			DMAS	-	Resolved.

**COMMONWEALTH OF VIRGINIA**  
**Comments on Resolution of Prior Year Audit Findings**  
**For the Year Ended June 30, 2006**

<i>Fiscal Year</i>	<i>Page Number</i>	<i>Finding Number</i>	<i>Title of Finding</i>	<i>CFDA Number</i>	<i>State Agency</i>	<i>Questioned Costs</i>	<i>Current Status</i>
<b>Matching Level of Effort</b>							
<b><u>U. S. Department of Health and Human Services</u></b>							
2005	31	05-22	Establish Control Mechanisms for Foster Care and Adoption Payments	93.658	DSS	-	Corrective action is ongoing.
<b>Period of Eligibility of Federal Funds</b>							
<b><u>U. S. Department of Health and Human Services</u></b>							
2005	32	05-23	Properly Report TANF Unliquidated Obligations and Basic Assistance Amounts		DSS	\$815,750	Resolved.
<b>Eligibility</b>							
<b><u>U. S. Department of Health and Human Services, and U.S. Department of Agriculture</u></b>							
2005	34	05-25	Update client information	Medicaid Cluster	DSS	-	Resolved.



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

## INDEPENDENT AUDITOR'S REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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 of Virginia as of and for the year ended June 30, 2006, which collectively comprise the Commonwealth's basic financial statements and have issued our report thereon dated December 14, 2006. These financial statements are the responsibility of the Commonwealth's management. Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit federal assistance programs for the agencies and component units discussed in Note 1 of the "Notes to the Schedule of Expenditures of Federal Awards."

We conducted our audit 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 OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

Our audit was performed for the purpose of forming opinions on the basic financial statements taken as a whole. The accompanying "Schedule of Expenditures of Federal Awards" is presented for the purpose of additional analysis, as required by OMB Circular A-133, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the Governor and General Assembly of Virginia, management, federal awarding agencies, and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

AUDITOR OF PUBLIC ACCOUNTS  
December 14, 2006

COMMONWEALTH OF VIRGINIA  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2006

Federal Department/Program/Federal/Pass-Through Entity	CFDA #	Other Identifying Numbers	Direct	Indirect
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
Plant and Animal Disease, Pest Control, and Animal Care	10.025		778,211	
<i>Pass-Through From University of Florida</i>	10.025			1,315
Conservation Reserve Program	10.069		123,485	
Marketing Agreements and Orders	10.155		6,775	
Federal-State Marketing Improvement Program	10.156		25,296	
Market Protection and Promotion	10.163		44,807	
Grants for Agricultural Research, Special Research Grants	10.200		11,403	
<i>Pass-Through From University of Florida</i>	10.200			1,544
<i>Pass-Through From University of Georgia</i>	10.200			6,801
Food and Agricultural Sciences National Needs Graduate Fellowship Grants	10.210		78,552	
1890 Institution Capacity Building Grants	10.216		128,181	
Higher Education Challenge Grants	10.217		111,348	
<i>Pass-Through From Colorado State University</i>	10.217			1,728
<i>Pass-Through From Montana State University</i>	10.217			27,561
Higher Education Multicultural Scholars Program	10.220		22,250	
Secondary and Two-Year Postsecondary Agriculture Education Challenge Grants	10.226		178,981	
Agricultural and Rural Economic Research	10.250		4,432	
Integrated Programs	10.303			
<i>Pass-Through From North Carolina State University</i>	10.303			23,142
<i>Pass-Through From Cornell University</i>	10.303			12,337
<i>Pass-Through From University of Maryland</i>	10.303			87,867
Homeland Security - Agricultural	10.304			
<i>Pass-Through From University of Florida</i>	10.304			47,944
International Science and Education Grants Program	10.305		20,349	
State Mediation Grants	10.435		106,397	
Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers	10.443		119,053	
Crop Insurance	10.450		135,414	
Community Outreach and Assistance Partnership Program	10.455		174,281	
Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	10.475		1,396,138	
Cooperative Extension Service	10.500		11,286,266	
<i>Pass-Through From University of Wyoming</i>	10.500			4,059
<i>Pass-Through From Texas A&amp;M University</i>	10.500			8,670
<i>Pass-Through From University of Georgia</i>	10.500			27,907
<i>Pass-Through From Auburn University</i>	10.500			38,654
Food Donation	10.550		165,850	
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557		81,439,343	
<i>Pass-Through From WIC Crossroads SAM Project</i>	10.557			168,010
Child and Adult Care Food Program	10.558		17,331	
State Administrative Expenses for Child Nutrition	10.560		1,435,222	
WIC Farmers' Market Nutrition Program (FMNP)	10.572		303,339	
Senior Farmers Market Nutrition Program	10.576		396,815	
Forestry Research	10.652		9,314	
Cooperative Forestry Assistance	10.664		6,811,777	
Rural Development, Forestry, and Communities	10.672		90,595	
Urban and Community Forestry Program	10.675			
<i>Pass-Through From American Forests</i>	10.675			6,508
Forest Stewardship Program	10.678		34,252	
Technical Assistance and Training Grants	10.761			
<i>Pass-Through From New River Valley Development Corporation</i>	10.761			18,287
Rural Business Enterprise Grants	10.769		10,883	
Rural Business Opportunity Grants	10.773		76,192	
National Sheep Industry Improvement Center	10.774		11,875	
Distance Learning and Telemedicine Loans and Grants	10.855		7,672	
Resource Conservation and Development	10.901		9,128	
Wildlife Habitat Incentive Program	10.914		38,196	
Technical Agricultural Assistance	10.960		24,807	
Other Assistance:				
Other Assistance	10.000		296,368	
MOU Federal Air Marshals-FY06 Essentials of Project Management	10.000		6,712	
MOU General Services Administration-FY06-Facilities Management	10.000		11,490	
MOU U.S. Postal Service Office of Inspector General-Congressional & Media Relations	10.000		44,185	
Agricultural Statistics Service Surveys	10.000		6,870	
MOU 8/3/05 Central Intelligence Agency-FY 06-Who Moved My Cheese	10.000		6,559	
MOU Smithsonian Institution-FY06-Facilities Management	10.000		1,687	
Food Distribution Salvage Fund	10.000		33,765	
MOU Naval Sea Command-FY06-Facilities Management	10.000		5,610	
6/22/05 SPP STATEMENT OF WORK Department of Commerce-International Trade Administration-FY06-Business Acumen Seminar	10.000		11,852	
General Service Administration-FY 05 FM105-Facility Planning & Design Management	10.000	GS11P05YAC0025	56	
NRL/Theory and Code Development in Solid State Problems	10.000	N00173-05-P-0618P00001	57,644	

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2006**

Federal Department/Program/Federal/Pass-Through Entity	CFDA #	Other Identifying Numbers	Direct	Indirect
ODURF/VADMV/USDOT/Plan for Ped Safety -Yr 2	10.000	05-130-544571	7,800	
National Security Agency-GIS Certificate FY 05	10.000	H98230-05-C-0115	46,216	
DLA/PTAP Northern VA Yr16	10.000	SP4800-03-2-0321P00003	88,471	
National Security Agency-FY06-GIS	10.000	H98230-05C-0115	43,392	
MOD Central Intelligence Agency Information Technology-Business Management	10.000	2005-M103900-000	5,972	
Agricultural Statistics Services.	10.000	583AEU60010	8,466	
USPS/USPS/OIG Strategic Planning Project	10.000	6HQOIG-06-B-0004	245,180	
GSA/Northern Virginia Telecommuting Centers: Program Management & Operational Budget/Year 9	10.000	PO#1105ZG0324 ACT#1B5N04004	526,583	
Smithsonian Institution-FY 06-Facilities Management Program #105-Facility Planning & Design Management	10.000	05-PO-730-0000073704	922	
Special Seed Testing	10.000	PO43639550996	1,502	
<i>Pass-Through From University of Tennessee</i>	10.000			6,394
<i>Pass-Through From University of Florida</i>	10.000			5,649
<b>Total Excluding Clusters Identified Below</b>			<b>107,091,512</b>	<b>494,377</b>
<b>Child Nutrition Cluster:</b>				
School Breakfast Program	10.553		38,426,834	
National School Lunch Program	10.555		159,747,693	
Special Milk Program for Children	10.556		82,730	
Summer Food Service Program for Children	10.559		222,465	
<b>Total Child Nutrition Cluster</b>			<b>198,479,722</b>	<b>-</b>
<b>Emergency Food Assistance Cluster:</b>				
Emergency Food Assistance Program (Administrative Costs)	10.568		1,248,709	
Emergency Food Assistance Program (Food Commodities)	10.569		4,860,872	
<b>Total Emergency Food Assistance Cluster</b>			<b>6,109,581</b>	<b>-</b>
<b>Food Stamps Cluster:</b>				
Food Stamps	10.551		521,264,407	
State Administrative Matching Grants for Food Stamp Program	10.561		78,131,631	
<b>Total Food Stamp Cluster</b>			<b>599,396,038</b>	<b>-</b>
<b>Schools and Roads Cluster:</b>				
Schools and Roads-Grants to States	10.665		1,024,142	
<b>Total Schools and Roads Cluster</b>			<b>1,024,142</b>	<b>-</b>
<b>Research and Development Cluster:</b>				
Agricultural Research - Basic and Applied Research	10.001		1,180,464	
<i>Pass-Through From University of Idaho</i>	10.001			11,836
<i>Pass-Through From University of Florida</i>	10.001			3,992
<i>Pass-Through From Ohio State University</i>	10.001			1,270
<i>Pass-Through From The Rodale Institute</i>	10.001			1,849
<i>Pass-Through From Catalyst Communications Technologies</i>	10.001			8,590
Plant and Animal Disease, Pest Control, and Animal Care	10.025		61,822	
Wildlife Services	10.028		29,936	
Federal-State Marketing Improvement Program	10.156		1,267	
Grants for Agricultural Research, Special Research Grants	10.200		1,876,904	
<i>Pass-Through From Cornell University</i>	10.200			35,179
<i>Pass-Through From University of Maine</i>	10.200			5,656
<i>Pass-Through From University of Georgia</i>	10.200			6,107
<i>Pass-Through From University of Florida</i>	10.200			25,424
<i>Pass-Through From Southern Illinois University</i>	10.200			14,873
<i>Pass-Through From SARE</i>	10.200			53,100
<i>Pass-Through From Oregon State University</i>	10.200			13,773
<i>Pass-Through From North Carolina State University</i>	10.200			8,631
<i>Pass-Through From Ohio State University</i>	10.200			52,316
Cooperative Forestry Research	10.202		645,119	
Payments to Agricultural Experiment Stations Under the Hatch Act	10.203		3,216,698	
Payments to 1890 Land-Grant Colleges and Tuskegee University	10.205		2,734,120	
Grants for Agricultural Research-Competitive Research Grants	10.206		2,838,882	
<i>Pass-Through From Washington State University</i>	10.206			6,305
<i>Pass-Through From North Carolina State University</i>	10.206			50,426
Animal Health and Disease Research	10.207		58,125	
Small Business Innovation Research	10.212			
<i>Pass-Through From Catalyst Communications Technologies</i>	10.212			15,039
<i>Pass-Through From Compact Membrane System</i>	10.212			18,498
1890 Institution Capacity Building Grants	10.216		295,701	
Biotechnology Risk Assessment Research	10.219		20,541	
1994 Institutions Research Program	10.227		890	

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2006**

Federal Department/Program/Federal/Pass-Through Entity	CFDA #	Other Identifying Numbers	Direct	Indirect
Agricultural and Rural Economic Research	10.250		73,840	
<i>Pass-Through From Mississippi State University</i>	10.250			14,515
Initiative for Future Agricultural and Food Systems	10.302		334,232	
<i>Pass-Through From Michigan State University</i>	10.302			49,616
<i>Pass-Through From University of Pennsylvania</i>	10.302			809
Integrated Programs	10.303		557,003	
<i>Pass-Through From University Of Maryland</i>	10.303			29,694
<i>Pass-Through From University Of Florida</i>	10.303			24,258
<i>Pass-Through From University of Maryland</i>	10.303			16,186
<i>Pass-Through From University of Idaho</i>	10.303			10,286
<i>Pass-Through From University of Florida</i>	10.303			36,414
<i>Pass-Through From State University of West Georgia</i>	10.303			3,878
<i>Pass-Through From North Carolina State University</i>	10.303			50,462
Value-Added Producer Grants	10.352			
<i>Pass-Through From Virginia Angus Association Inc.</i>	10.352			28,468
Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	10.475		801	
Cooperative Extension Service	10.500		575,498	
<i>Pass-Through From University of Georgia</i>	10.500			2,335
<i>Pass-Through From University of Arizona</i>	10.500			64,622
Foreign Market Development Cooperator Program	10.600		56,118	
Forestry Research	10.652		957,038	
<i>Pass-Through From Ohio State University Research Foundation</i>	10.652			3,877
<i>Pass-Through From University of Tennessee</i>	10.652			(13)
<i>Pass-Through From University of Florida</i>	10.652			6,720
Cooperative Forestry Assistance	10.664		1,359,163	
<i>Pass-Through From Mississippi State University</i>	10.664			64
<i>Pass-Through From University of Tennessee</i>	10.664			8,842
<i>Pass-Through From Tidewater Resource Conservation</i>	10.664			1,910
<i>Pass-Through From Northern Initiatives</i>	10.664			2,514
Urban and Community Forestry Program	10.675		4,503	
Forest Stewardship Program	10.678		40,137	
Forest Health Protection	10.680		106,548	
Great Plains Conservation	10.900		3,198	
Resource Conservation and Development	10.901		13,541	
Soil and Water Conservation	10.902		79,494	
Environmental Quality Incentives Program	10.912			
<i>Pass-Through From Colonial Soil &amp; Water District</i>	10.912			25,774
Wildlife Habitat Incentive Program	10.914			
<i>Pass-Through From Tennessee Wildlife Resources Agency</i>	10.914			5,000
Scientific Cooperation and Research	10.961		69,112	
<i>Pass-Through From Association Liaison Office for Univ Co</i>	10.961			71,964
Other Assistance:				
Other Assistance	10.000		631,982	
VSGC-Bliss	10.000		144	
E199 - Shenandoah Valley Project	10.000		4,924	
Other Assistance	10.000	CA-7290-0001-Amend No 10/CA-4290-0-0001	38	
Other Assistance	10.000	PO 301147	27,683	
Highway Capacity and Quality of Flow	10.000	4400066181	(33)	
Technical Working Group (MI & O TWG)	10.000	2004-G877300-000	508,238	
Structures on SIC	10.000	ECS-0330226	31,228	
IPA FOR CHAN IPA with NASA Headquarters	10.000	PO #NNH-06IA01P	88,758	
NVA Telecommuting Centers: Consolidation of Sterling and Herndon	10.000	P1105ZG0243 ACT #PJ5N02873 GSA	41,724	
Resource Valuation and Use Research	10.000	#03-JV-11132650-218	7,262	
NASS Organizational Climate Survey	10.000	43-3AEU-5-85004 2005	5,954	
Detection of Fuel Properties in the South Using Satellite Remote Sensing	10.000	SRS 04-CA-11330136-170SUPP 2	15,145	
Commodity Market Information Integration & Dissemination - On-Campus	10.000	43-3AEJ-4-80063AMEND NO. 1	1,130	
Investigation of the Feasibility of Integrating a UML-based Model-Extraction Technique into the NPS Methodologies and Tool suites for Engineering the Ballistic Missile Defense System	10.000	0829-001	20,895	
Modeling, Controlling, and Calibrating for JAS Non-Sampling Error in Agricultural Surveys	10.000	58-3AEU-6-0009	18,882	
TAMS/Earth Tech Project	10.000	GS-10F-0020L	26	
Teach Women's History	10.000	CA-429002003	(840)	
Resources of the Potomac Gorge	10.000	T-3097-02-0410, MOD.05-002	11,289	
Crop Production Practices (CPP) Micro Data Management and Dissemination	10.000	43-3AEL-5-80106	16,468	
Private Sector CIP Partnership Initiatives	10.000	HSHQPA-04-D-0000-2	481,134	
Signal Transduction Response	10.000	1R15AIO53062	15,237	
Commodity Market Information Integration & Dissemination - Off Campus	10.000	43-3AEJ-4-80063AMEND NO. 1	6,041	
Historic Resource Study G W Birthplace	10.000	CA-429002003	20,700	
Jamestown Visitor Center	10.000	CA-7290-0001	392	
Cliff Nesting	10.000	H4560030006	2,598	
Early American Sites Network/Amend No 5	10.000	CA-429002003	(1,136)	
National Park Service/America's Past	10.000	CA-429002003	7,015	
Loggerhead Diving Behavior	10.000	W91236-04-P-0111	15,666	
Risk and Uncertainty in the Policy Choices for the National Forests:				

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2006**

Federal Department/Program/Federal/Pass-Through Entity	CFDA #	Other Identifying Numbers	Direct	Indirect
The Sierra Nevada Case	10.000	#03-CR-11052050-024	396	
SPAWAR/System Assessment & Validation f/ Emergency Responders	10.000	N65236-06-P-1856	348	
USDA Forest Service - Fire in the Eastern States	10.000	04-DG-11132650-183MOD. 2	(608)	
Supplement 10 Geo - Informatics Laboratory JGIL	10.000	NCC5-645	20,991	
LSSTC/NSF/AURA/Community Science Requirement	10.000	C44008LAMEND #3	40,725	
Other Assistance:	10.000	IIS-0437238	169,095	
<i>Pass-Through From Luna Innovations, Inc.</i>	10.000			12,621
<i>Pass-Through From University of Florida</i>	10.000			13,858
<i>Pass-Through From Science Applications International</i>	10.000			42,827
<i>Pass-Through From Colorado State University</i>	10.000			8,268
<i>Pass-Through From University Of Nebraska</i>	10.000			289,343
<i>Pass-Through From Large Synoptic Survey Telescope Corp</i>	10.000			40,725
<i>Pass-Through From Luna Innovations, Inc.</i>	10.000			72,533
<i>Pass-Through From North Carolina State University</i>	10.000			5,720
<i>Pass-Through From Computational Physics Inc</i>	10.000			45,038
Total Research and Development Cluster			19,400,186	1,321,992
Total U.S. Department of Agriculture			931,501,181	1,816,369

**U.S. DEPARTMENT OF COMMERCE**

Economic Development-Support for Planning Organizations	11.302			
<i>Pass-Through From Virginia's Center for Innovative Technology</i>	11.302			34,445
Economic Development-Technical Assistance	11.303		129,528	
Research and Evaluation Program	11.312		12,579	
Interjurisdictional Fisheries Act of 1986	11.407		151,312	
Sea Grant Support	11.417		173,767	
Coastal Zone Management Administration Awards	11.419		2,760,652	
Automated Flood Warning Systems (AFWS)	11.450		19,266	
Unallied Management Projects	11.454		298,413	
Chesapeake Bay Studies	11.457		262,493	
<i>Pass-Through From VA Oyster Reef Heritage Foundation</i>	11.457			67,029
Coastal Services Center	11.473		1,066,016	
Atlantic Coastal Fisheries Cooperative Management Act	11.474		272,129	
Public Telecommunications Facilities Planning and Construction	11.550		32,839	
Measurement and Engineering Research and Standards	11.609		4,150	
Manufacturing Extension Partnership	11.611		3,688,400	
Other Assistance:				
U.S. Dept of Comm/NOAA/COOP Program II	11.000	DG132505SE1432	30,777	
<i>Pass-Through From Fairfax County Public Schools</i>	11.000			2,293
Total Excluding Clusters Identified Below			8,902,321	103,767
Public Works and Economic Development Cluster:				
Grants for Public Works and Economic Development Facilities	11.300		(9,025)	
Economic Adjustment Assistance	11.307		16,063,971	
Total Public Works and Economic Development Cluster			16,054,946	-
Research and Development Cluster:				
Economic Development-Technical Assistance	11.303		78,986	
Geodetic Surveys and Services	11.400			
<i>Pass-Through From John Hopkins University</i>	11.400			12,507
Anadromous Fish Conservation Act Program	11.405		61,263	
Sea Grant Support:	11.417		1,519,931	
<i>Pass-Through From Central Michigan University</i>	11.417			39,239
<i>Pass-Through From Woods Hole Oceanographic Institute</i>	11.417			36,700
<i>Pass-Through From University of Delaware</i>	11.417			47,574
<i>Pass-Through From Pacific Shellfish Institute</i>	11.417			22,211
<i>Pass-Through From University of Maryland</i>	11.417			122,741
Coastal Zone Management Administration Awards	11.419		812,583	
<i>Pass-Through From University of New Hampshire/Cooperative Institute for Coastal and Estuarine Environmental Technology</i>	11.419			10,550
<i>Pass-Through From University of New Hampshire</i>	11.419			206,681
<i>Pass-Through From Maryland Department of Natural Resources</i>	11.419			294,828
Coastal Zone Management Estuarine Research Reserves	11.420		769,578	
Intergovernmental Climate-Program (NESDIS)	11.428			
<i>Pass-Through From Ohio State University Research Foundation</i>	11.428			43,053
Undersea Research	11.430		(1)	
<i>Pass-Through From Perry Institute for Marine Science</i>	11.430			12,655
<i>Pass-Through From Perry Institute for Marine Science</i>	11.430			4,413
Climate and Atmospheric Research	11.431		39,246	
<i>Pass-Through From University of Iowa</i>	11.431			64,484
Unallied Management Projects	11.454		184,362	

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2006**

<b>Federal Department/Program/Federal/Pass-Through Entity</b>	<b>CFDA #</b>	<b>Other Identifying Numbers</b>	<b>Direct</b>	<b>Indirect</b>
Cooperative Science and Education Program	11.455		259,233	
Chesapeake Bay Studies	11.457		2,600,730	
<i>Pass-Through From University of Maryland</i>	11.457			220,657
<i>Pass-Through From Pacific Shellfish Institute</i>	11.457			22,059
<i>Pass-Through From Southeastern Universities Research Association</i>	11.457			56,902
Special Oceanic and Atmospheric Projects	11.460			
<i>Pass-Through From Georgia Institute of Technology</i>	11.460			(267)
Habitat Conservation	11.463			
<i>Pass-Through From The Nature Conservancy</i>	11.463			18
Meteorological and Hydrologic Modernization Development	11.467			
<i>Pass-Through From University Corporation for Atmospheric Research</i>	11.467			8,618
Applied Meteorological Research	11.468		144,051	
Unallied Science Program	11.472		821,699	
<i>Pass-Through From Mote Marine Lab</i>	11.472			554,391
Atlantic Coastal Fisheries Cooperative Management Act	11.474		6,470	
Center for Sponsored Coastal Ocean Research-Coastal Ocean Program	11.478		145,013	
<i>Pass-Through From University of New Hampshire/Cooperative Institute for Coastal and Estuarine Environmental Technology</i>	11.478			23,518
Educational Partnership Program	11.481		11,313	
Measurement and Engineering Research and Standards	11.609		4,798,338	
Other Assistance:				
Other Assistance	11.000		24,482	
Whelk Pot Fishery Environmental Impacts	11.000		7,655	
Living Shorelines Conference	11.000		84	
Commercial Impact Assessment	11.000	40AANF112257	102	
Charleston Bump Econ Assessment	11.000	NFFKF000-2-00012	1,852	
Fish Research	11.000	4268	50,379	
Turtle Research	11.000	DG133F-03-SE-1090	9,225	
Crab Research	11.000	04DG133-3SE0857	(110)	
Turtle Research	11.000	NFFR7400-3-09496	6,008	
Marine Debris Survey	11.000	DG133F05SE7115	48,712	
Dye Studies of Oyster Larvae	11.000	NFFKH010-4-0008	(1)	
Fish Research	11.000	GE133F04SE1147	(2,501)	
DOC/NOAA/Transportation & Dispersion Modeling Conference	11.000	DG133005SE4883	9,860	
Billfish Symposium	11.000	DG133F05SE3808	30,000	
DOC/NOAA/Transport and Dispersion Modeling Conference	11.000	DG133004SE0681	2,744	
Observing Systems Simulation Experiments for Pacific Upwelling and Mixing Physics (PUMP) Experiments	11.000	NA05OAR4311131	36,924	
30-yr Arctic Sea Ice Climatology Analysis Using Geographic Information Systems & Remote Sensing Algorithm	11.000	DG133E05SE5781	69,447	
NIST/A Cheminformatics Approach for Structural Databases Linkage	11.000	70NANB5H1110AMEND NO. 1	63,938	
Fisheries Survey Map Sponsorship	11.000	DG133F05SE6910	36,365	
Coupling-based Object-Oriented Software Analysis	11.000	SB134105W0822	13,342	
Sea Turtle Physiology	11.000	AB133F04SE1061	14,579	
Gills Research	11.000	GA133F05SE3765	7,602	
Coupling-Based Analysis of Object-Oriented Software and Web Services	11.000	SB134106W0410	24,997	
Forage Species and Predators	11.000	DG133F-05-SE-6974	24,870	
Specimen Analysis	11.000	DG133F05SE6980	7,131	
Data Collection	11.000	DG133F05SE6990	38,365	
30 Year Arctic Sea Ice Climatology Analysis Using Geographic Information Systems and Remote Sensing Algorithm Sensitivity Study	11.000	DG133E04SE0900SUPP 1	25,315	
Billfish Research	11.000	WS133F04SE1564	46,854	
			<u>12,851,015</u>	<u>1,803,532</u>
Total Research and Development Cluster				
Total U.S. Department of Commerce			<u>37,808,282</u>	<u>1,907,299</u>

**U.S. DEPARTMENT OF DEFENSE**

Procurement Technical Assistance For Business Firms	12.002		309,270	
Payments to States in Lieu of Real Estate Taxes	12.112		173,852	
State Memorandum of Agreement Program for the Reimbursement of Technical Services	12.113		614,461	
Basic and Applied Scientific Research	12.300		820,451	
National Guard Military Operations and Maintenance (O&M) Projects	12.401		29,147,551	
National Guard Civilian Youth Opportunities	12.404		1,277,775	
Basic Scientific Research	12.431		337,890	
Basic, Applied, and Advanced Research in Science and Engineering	12.630		248,376	
Air Force Defense Research Sciences Program	12.800		7,950	
Mathematical Sciences Grants Program	12.901		9,932	
Information Security Grant Program	12.902		45,222	
Research and Technology Development	12.910		92,667	
Other Assistance:				
Other Assistance	12.000		338,672	
NSA Technology Identification Program	12.000		216,533	

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2006**

<b>Federal Department/Program/Federal/Pass-Through Entity</b>	<b>CFDA #</b>	<b>Other Identifying Numbers</b>	<b>Direct</b>	<b>Indirect</b>
Intergovernmental Personnel Agreement-SPAWAR	12.000		27,665	
Other Assistance	12.000	MDA-905-03-1-TS02	189,784	
DLA/PTAP Year 15	12.000	SP4800-03-2-0321 P00002	44,936	
BASIC & AMEND 1 Information Assurance Scholarship Program	12.000	H98230-05-0135	116,213	
<i>Pass-Through From SY Coleman Corp</i>	12.000			38,642
<i>Pass-Through From Northrop Grumman</i>	12.000			64,583
<i>Pass-Through From Tetra Tech INC</i>	12.000			56,261
<i>Pass-Through From KEI Pearson INC</i>	12.000			5,500
<i>Pass-Through From Computer Science Corp</i>	12.000			469
<i>Pass-Through From Northrop Grumman</i>	12.000			(14,258)
<i>Pass-Through From SRI International</i>	12.000			130,149
<i>Pass-Through From AT&amp;T</i>	12.000			(4,886)
<i>Pass-Through From Unified Industries, INC</i>	12.000			108,689
<i>Pass-Through From Lockheed Martin</i>	12.000			31,963
<i>Pass-Through From Titan Corp</i>	12.000			55,348
<i>Pass-Through From Unified Industries, INC</i>	12.000			7,498
<i>Pass-Through From Northrop Grumman</i>	12.000			8,393
<i>Pass-Through From Lockheed Martin</i>	12.000			51,203
<i>Pass-Through From Supreme Allied Commander Atlantic</i>	12.000			605
<i>Pass-Through From Northrop Grumman</i>	12.000			12,697
<i>Pass-Through From Northrop Grumman</i>	12.000			(5,870)
			<u>34,019,200</u>	<u>546,986</u>
Total Excluding Cluster Identified Below				
Research and Development Cluster:				
Aquatic Plant Control	12.100		1,236,167	
Emergency Rehabilitation of Flood Control Works or Federally Authorized Coastal Protection Works	12.102		6,539	
Navigation Projects	12.107		84,223	
Collaborative Research and Development	12.114		234,913	
Basic and Applied Scientific Research	12.300		18,989,995	
<i>Pass-Through From Florida State University</i>	12.300			211,653
<i>Pass-Through From Image Acoustics Inc</i>	12.300			31,988
<i>Pass-Through From Luna Innovations Inc</i>	12.300			456
<i>Pass-Through From Nanosonic Inc</i>	12.300			85,542
<i>Pass-Through From University of Texas at Austin</i>	12.300			23,272
<i>Pass-Through From Northrop Grumman Newport News</i>	12.300			22,927
<i>Pass-Through From University of Maryland</i>	12.300			138,750
<i>Pass-Through From Syntonic LLC</i>	12.300			9,273
<i>Pass-Through From UOV LLC</i>	12.300			16,241
<i>Pass-Through From University of Michigan - Ann Arbor</i>	12.300			351,395
<i>Pass-Through From Prime Research LC</i>	12.300			22,051
<i>Pass-Through From Progeny Systems</i>	12.300			41,034
<i>Pass-Through From Shared Spectrum Company</i>	12.300			25,800
<i>Pass-Through From Flo-Tork Inc</i>	12.300			91,984
<i>Pass-Through From Northrop Grumman Corporation</i>	12.300			117,188
<i>Pass-Through From Luna Innovations, Inc.</i>	12.300			20,916
<i>Pass-Through From Yankee Environmental Systems Inc</i>	12.300			31,409
<i>Pass-Through From Emory University</i>	12.300			111,862
<i>Pass-Through From Washington University</i>	12.300			39,329
<i>Pass-Through From University Of New Hampshire</i>	12.300			31,872
<i>Pass-Through From University Of Michigan</i>	12.300			(1,238)
<i>Pass-Through From University Of Illinois</i>	12.300			143,799
<i>Pass-Through From University of California, Santa Barbara</i>	12.300			192,654
<i>Pass-Through From Solers, Inc.</i>	12.300			11,730
<i>Pass-Through From CUBRC</i>	12.300			35,607
<i>Pass-Through From University of Central Florida</i>	12.300			151,824
<i>Pass-Through From AUSGAR Technologies Inc</i>	12.300			203,588
<i>Pass-Through From American Competitiveness Institute</i>	12.300			41,357
<i>Pass-Through From Applied EM Inc</i>	12.300			108
<i>Pass-Through From Applied Research Laboratory</i>	12.300			140,665
<i>Pass-Through From Arc Second Inc</i>	12.300			19,299
<i>Pass-Through From Adaptive Technologies Inc</i>	12.300			37,356
<i>Pass-Through From Applied Research Laboratory</i>	12.300			40,148
<i>Pass-Through From Carnegie Mellon University</i>	12.300			226,377
Military Medical Research and Development	12.420		6,914,119	
<i>Pass-Through From Georgetown University Medical Center</i>	12.420			135,398
<i>Pass-Through From Case Western Reserve University</i>	12.420			127,498
<i>Pass-Through From Cougar Software Inc</i>	12.420			2,458
Basic Scientific Research	12.431		3,884,936	
<i>Pass-Through From CUBRC</i>	12.431			26,931
<i>Pass-Through From North Carolina Agricultural &amp; Tech</i>	12.431			42,204
<i>Pass-Through From Brown University</i>	12.431			112,935
<i>Pass-Through From University Of Texas</i>	12.431			(42,495)
<i>Pass-Through From University of California, Santa Barbara</i>	12.431			35,437

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2006**

<b>Federal Department/Program/Federal/Pass-Through Entity</b>	<b>CFDA #</b>	<b>Other Identifying Numbers</b>	<b>Direct</b>	<b>Indirect</b>
Basic, Applied, and Advanced Research in Science and Engineering	12.630		2,382,302	
<i>Pass-Through From California Institute of Technology</i>	12.630			121,799
<i>Pass-Through From Georgia Institute of Technology</i>	12.630			62,869
<i>Pass-Through From United Negro College Fund</i>	12.630			3,466
<i>Pass-Through From Dartmouth College</i>	12.630			41,146
Air Force Defense Research Sciences Program	12.800		3,800,862	
<i>Pass-Through From Adaptive Technologies Inc</i>	12.800			756
<i>Pass-Through From Nanosonic Inc</i>	12.800			80,239
<i>Pass-Through From Luna Innovations Inc</i>	12.800			180,303
<i>Pass-Through From Knowledge Analysis Technologies Inc</i>	12.800			108,357
<i>Pass-Through From Georgia Institute of Technology</i>	12.800			43,999
<i>Pass-Through From ESI US R&amp;D Inc</i>	12.800			2,436
<i>Pass-Through From ERC Inc</i>	12.800			26,081
<i>Pass-Through From Battelle</i>	12.800			(467)
<i>Pass-Through From Aerojet Corporation</i>	12.800			77,571
<i>Pass-Through From Geo-Marine, Inc.</i>	12.800			93,084
<i>Pass-Through From Triton Systems Inc</i>	12.800			68,953
<i>Pass-Through From Luna Innovations, Inc.</i>	12.800			13,288
<i>Pass-Through From Anteon Corporation</i>	12.800			19,360
<i>Pass-Through From Sparta Inc</i>	12.800			232
<i>Pass-Through From Sentor Technologies</i>	12.800			193,959
<i>Pass-Through From Prime Photonics Inc</i>	12.800			1,349
Mathematical Sciences Grants Program	12.901		87,810	
Information Security Grant Program	12.902		20,269	
<i>Pass-Through From Science Applications International</i>	12.902			151,610
Research and Technology Development	12.910		2,186,312	
<i>Pass-Through From Florida International Univ.</i>	12.910			46,260
<i>Pass-Through From University Of Illinois</i>	12.910			136,888
<i>Pass-Through From University of Florida</i>	12.910			161,470
Other Assistance:				
Other Assistance	12.000		248,321	
IPA Assignment Agreement	12.000		241,349	
NSA Lucite	12.000		26,222	
Other Assistance	12.000	N40080-05-RP-10047	93,320	
Other Assistance	12.000	W81XWH-05-P0569	38,250	
Other Assistance	12.000	N00244-05-P-3214	45,716	
Other Assistance	12.000	N00178-98-D-3017-DO 0038	45,451	
Other Assistance	12.000	W81XWH-05-P-0383	34,163	
Other Assistance	12.000	W912HQ-06-C-0035	32,725	
Other Assistance	12.000	W912HZ-05-P-0231	86,327	
Other Assistance	12.000	W91ZLK-05-P-1465	24,353	
Other Assistance	12.000	N61339-04-C-0062	2,438,532	
Other Assistance	12.000	N00178-98-D-3017-0034	83,566	
Other Assistance	12.000	N00168-05-P-0440	86,992	
Other Assistance	12.000	W81XWH-05-P-0776	38,250	
Other Assistance	12.000	W15QKN-04-M-0377	182	
Other Assistance	12.000	W911SR-04-C-0045	4,203,087	
Other Assistance	12.000	N00167-06-M-5199	62,606	
Other Assistance	12.000	N00178-98-3017-0039	75,358	
Other Assistance	12.000	W911NF-05-1-0037	9,863	
Other Assistance	12.000	N00167-04-M-0493	22,764	
Other Assistance	12.000	N00167-04-M-0424	1,314	
Other Assistance	12.000	N00024-05-P-6664	25,413	
Other Assistance	12.000	HC1047-04-4069	59,306	
Other Assistance	12.000	FA8651-04-C-0397	37,804	
Other Assistance	12.000	DACA72-03-C-0013	276,603	
Other Assistance	12.000	N00178-98-D-3017-DO 0037	33,867	
Other Assistance	12.000	N47408-03-C-7412	5,671	
Study the Historical to Current Range of Bobwhite Quail ( <i>Colinus Virginianus</i> ) at Marine Corp Base, Quantico, VA (MCBQ)	12.000	N62477-02-RP-00066	4,983	
Fenwick Borrow Assessment	12.000	003843	(244)	
JFCOM/VMASC	12.000	06-107-243205	99,267	
Shad Tracking	12.000	W91236-04-P-0047	6,499	
NRL/Drag Reducing Polymers	12.000	N00173-05-P-1621	67,569	
Evolutionary Development and Adaptive Control of Collaborative Agents	12.000	W31P4Q-04-C-R222	146,659	
Electrical, Mechanical and Electrostrictive Properties of Polymers	12.000	N00173-02-C-2058, P00009	204,514	
The Role of Mentoring in the Career Advancement of Hispanic Army Nurses	12.000	MDA-905-01-1-TS09	12,168	
Coyote ( <i>Canis latrans</i> ) Seasonal Feeding Habits at Quantico Marine Corps Base, Virginia, as determined by Scat Analysis	12.000	N6247702-RP-00045	14,386	
Leadership, Team Processes & Team Adaptation: The Development & Influence of Functional Leadership Capabilities of Team Adaptability to Adversity	12.000	DASW01-98-K-0005	(2,603)	
Army Corps Net Construction	12.000	27300	(18,221)	
Microwave Testing and Analysis of Field Effect Transistors at the Naval Research Laboratory	12.000	N00173-04-P-0932	2,215	

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2006**

<b>Federal Department/Program/Federal/Pass-Through Entity</b>	<b>CFDA #</b>	<b>Other Identifying Numbers</b>	<b>Direct</b>	<b>Indirect</b>
Dynamic Air and Space Effects-Based Assessment	12.000	FA8750-05-C-0145	97,278	
Blast Effects Computational Support	12.000	HDTRA1-05-C-0001	1,601,067	
Private Overlay Multicast for Web-based Counter-threat Simulation	12.000	HDTRA 1-05-P-0161	14,729	
Hydrodynamic and Water Quality Research	12.000	W91236-05-C-0033	177,687	
Dog Beach Research	12.000	DACA65-01-P-0062	82	
Statistical Determination of Geo-Spatial Outliers	12.000	W9132V-06-C-0012	4,996	
Navy Shoreline Management Plan	12.000	N62470-98-D1160	6,372	
Spatiotemporal Analysis Using Independent Component Analysis (ICA)	12.000	N00173-06-P-0250	10,008	
Tangier Island Feasibility	12.000	DACW65-03-P-0065	(26)	
Anacostia River Core Research	12.000	854-0163-7554-6	681	
Information Assurance Scholarship Program 2003	12.000	MDA904-03-1-0223	41,672	
Computations In Condensed Matter Physics	12.000	N000173-03-P-1554	62,227	
Learning Leadership Skills in Distributed Training Scenarios: Diagnosing Strategies in Scenarios Using Latent Semantic Analysis	12.000	DASW01-00-K-0017	(1,775)	
Wetland Consulting	12.000	902724	192	
Environmental Monitoring of Potomac River Sediment Placement	12.000	DACW31-99-P-0681, P00005	7,624	
Novel Therapeutic & Prophylactic Modalities to Protect the U.S. Armed Forces Against Major Biological Threat Agents	12.000	DAMD17-03-C-0122, P00002	593,377	
XMSF Network Standards	12.000	PO-0217-001	(4,751)	
Oyster Reef Restoration	12.000	W91236-04-P-0114	19,279	
Earth Observing & Space Research, Remote Sensing, Computational Physics, Computational Fluid Dynamics & Associated Scientific Fields (Off-Campus)	12.000	N00173-04-2-C006, MOD:P00012	1,595,592	
Intelligent Assistants for Distributed Knowledge Acquisition, Integration, Validation and Maintenance	12.000	FA8750-04-1-0257	192,832	
Sediment Research	12.000	DACW42-03-C-0034	117,730	
Blue Crab Dredge Research	12.000	DACW65-03-P-0107	4,050	
Chesapeake Bay Breakwater Research	12.000	DACW42-03-C-0027	120,186	
Army/ Identifying Attributes & Learning Principles	12.000	W74V8H-05-K-0004AMEND.002	72,189	
Planning, Execution and Assessment of Effects-Based Operations	12.000	F30602-01-C-0065	43,605	
Naval Surface Warfare Center/Enhancement of FKS Resistance Code	12.000	N00167-05-M-5069	11,826	
Bounds on Tracking Performance and Optimum Signal Design	12.000	HR0011-04-1-0061	68,487	
Integration of Audit Data Analysis	12.000	F30602-00-2-0512 MOD. P00006	68,728	
Investigations in Biomolecular Engineering	12.000	N00173-99-1-G000	(8,101)	
Information Assurance Scholarship Program-2004	12.000	H98230-04-1-0215	121,769	
Joint Effects Model (JEM) Independent Verification & Validation (IV&V)	12.000	N00178-05-C-1056 MOD. P00008	177,745	
Blue Crab Dredge Research	12.000	DACW65-03-P-0076	(1,908)	
NAWC/Advanced Automatic Control and Estimation Algorithms	12.000	N00167-05-M-0171	16,329	
Mapping Training Beaches	12.000	EPR16414A9520	19,987	
IPA-Osborne	12.000	N0001401MD20	(873)	
Alternative Ecosystem Research	12.000	W91236-05-C-0063	40,100	
Oyster Net Monitoring	12.000	W91236-05-C-0059	244,677	
NC Sand Borrows	12.000	3899	(2,270)	
Modeling Upper Rappahannock	12.000	W26GLG-5265-5855	1,044	
USAF/AFMC/Supporting Battle Management Command and Control	12.000	FA 8650-05-C-6636	54,111	
Integration of Live Systems into the Composable Mission Space Environment	12.000	N61339-03-C-0132	79,256	
Technological Development	12.000	W912HZ-05-C-0024	86,204	
Large Scale Seed Propagation	12.000	W912HZ-05-P-0154	63,860	
Sea Turtle Diving Behavior	12.000	W91236-05-P-0089	59,865	
Comparison Seed Planting	12.000	W912HZ-05-P-0153	57,335	
Chesapeake Bay Research	12.000	W912DR-04-P-0505	(997)	
Terrain Reasoning: Task 1 DDMP; Task 2 GeoBLM; Task 3 'Mitey' Mote	12.000	W9132V-06-C-0010 TEC-12:	359,433	
<i>Pass-Through From Electrical Distribution Design Inc</i>	12.000			31,823
<i>Pass-Through From ESI US R&amp;D Inc</i>	12.000			118,516
<i>Pass-Through From Discover Technologies LLC</i>	12.000			3,474
<i>Pass-Through From Datamat Systems Research Incorporated</i>	12.000			35,070
<i>Pass-Through From DACCO SCI Inc</i>	12.000			25,000
<i>Pass-Through From Computer Sciences Corporation</i>	12.000			183,573
<i>Pass-Through From Calibre Systems Inc</i>	12.000			119,772
<i>Pass-Through From MTI</i>	12.000			111,171
<i>Pass-Through From Anteon Corporation</i>	12.000			25,823
<i>Pass-Through From San Diego State University Foundation</i>	12.000			19,271
<i>Pass-Through From Anteon Corporation</i>	12.000			44,397
<i>Pass-Through From Aptima INC</i>	12.000			82,138
<i>Pass-Through From Pennsylvania State University</i>	12.000			110,286
<i>Pass-Through From North Carolina State University</i>	12.000			36,056
<i>Pass-Through From Zel Technologies LLC</i>	12.000			13,750
<i>Pass-Through From Berkeley Research Associates INC</i>	12.000			202,786
<i>Pass-Through From CQ Inc</i>	12.000			9,525
<i>Pass-Through From Perfect Wave Technologies LLC</i>	12.000			67,061
<i>Pass-Through From Science Applications International Corp</i>	12.000			49,971
<i>Pass-Through From Wright State University</i>	12.000			221,383
<i>Pass-Through From Touchstone Research Laboratory Ltd</i>	12.000			21,831
<i>Pass-Through From The Titan Corporation</i>	12.000			31,450
<i>Pass-Through From Thaeoocomp Technical Corporation</i>	12.000			22,560
<i>Pass-Through From Techsburg Inc</i>	12.000			94,655

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
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<b>Federal Department/Program/Federal/Pass-Through Entity</b>	<b>CFDA #</b>	<b>Other Identifying Numbers</b>	<b>Direct</b>	<b>Indirect</b>
<i>Pass-Through From Science Applications International</i>	12.000			653,082
<i>Pass-Through From General Technical Services LLC</i>	12.000			84,265
<i>Pass-Through From Planning Systems Inc</i>	12.000			23,635
<i>Pass-Through From Impact Technologies LLC</i>	12.000			24,490
<i>Pass-Through From Nanosonic Inc</i>	12.000			65,038
<i>Pass-Through From Matsy's Inc</i>	12.000			22,207
<i>Pass-Through From Massachusetts Institute of Technology</i>	12.000			51,390
<i>Pass-Through From Makai Ocean Engineering Inc</i>	12.000			4,327
<i>Pass-Through From Luna Innovations Inc</i>	12.000			196,716
<i>Pass-Through From Lockheed Martin Corporation</i>	12.000			23,682
<i>Pass-Through From Kennametal Inc</i>	12.000			80,495
<i>Pass-Through From Anteon Corporation</i>	12.000			2,217
<i>Pass-Through From Purdue University</i>	12.000			32,610
<i>Pass-Through From Decisive Analytics Corp</i>	12.000			(3,339)
<i>Pass-Through From Fors Marsh Group</i>	12.000			69,865
<i>Pass-Through From Geo-Marine, Inc.</i>	12.000			5,559
<i>Pass-Through From SPARTA</i>	12.000			180,726
<i>Pass-Through From Northrop Grumman</i>	12.000			12,465
<i>Pass-Through From Lockheed Martin</i>	12.000			42,390
<i>Pass-Through From Potomac Institute</i>	12.000			36,998
<i>Pass-Through From Mirum Corp</i>	12.000			34,660
<i>Pass-Through From Concurrent Technologies Corp</i>	12.000			130
<i>Pass-Through From NIITEK</i>	12.000			(4,877)
<i>Pass-Through From Microwave Technologies INC</i>	12.000			45,744
<i>Pass-Through From Northrop Grumman</i>	12.000			415,019
<i>Pass-Through From Intelligent Systems Technology INC</i>	12.000			146,659
<i>Pass-Through From George Washington University</i>	12.000			125,277
<i>Pass-Through From Science Applications International Corp</i>	12.000			15,121
<i>Pass-Through From Hewlett Foundation</i>	12.000			52,191
<i>Pass-Through From 3 Phoenix INC</i>	12.000			5,002
<i>Pass-Through From Constellation Technology</i>	12.000			72,249
<i>Pass-Through From Tech Explore, LLC</i>	12.000			3,178
<i>Pass-Through From Unified Industries, INC</i>	12.000			62,917
<i>Pass-Through From Perceptronics</i>	12.000			18,022
<i>Pass-Through From Micro Analysis &amp; Design INC</i>	12.000			130,414
<i>Pass-Through From Decisive Analytics Corp</i>	12.000			26,681
<i>Pass-Through From 3 Phoenix INC</i>	12.000			6,440
<b>Total Research and Development Cluster</b>			<b>55,036,524</b>	<b>9,188,577</b>
<b>Total U.S. Department of Defense</b>			<b>89,055,724</b>	<b>9,735,563</b>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
Housing Counseling Assistance Program	14.169			615
Community Development Block Grants/State's Program	14.228		26,994,269	
Emergency Shelter Grants Program	14.231		1,622,960	
Supportive Housing Program	14.235		138,030	
HOME Investment Partnerships Program	14.239		15,732,222	
Housing Opportunities for Persons with AIDS	14.241		1,025,302	
Opportunities for Youth-Youthbuild Program	14.243		(220)	
Community Development Block Grants/Brownfields Economic Development Initiative	14.246		401,516	
Fair Housing Assistance Program-State and Local	14.401		277,303	
Community Development Work-Study Program	14.512		42,075	
Historically Black Colleges and Universities Program	14.520		119,783	
Demolition and Revitalization of Severely Distressed Public Housing	14.866			
<i>Pass-Through From Norfolk Redevelopment &amp; Housing</i>	14.866			46,952
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900		538,115	
Other Assistance	14.000		57,300	
<b>Total Excluding Cluster Identified Below</b>			<b>46,949,270</b>	<b>46,952</b>
<b>CDBG Entitlement and Small Cities Cluster:</b>				
Community Development Block Grants/Entitlement Grants	14.218			
<i>Pass-Through From Loudoun Transportation Assistance Program</i>	14.218			5,814
Community Development Block Grants/Small Cities Program	14.219			
<i>Pass-Through From Norfolk Redevelopment &amp; Housing</i>	14.219			41,844
<b>Total CDBG Entitlement and Small Cities Cluster</b>			<b>-</b>	<b>47,658</b>
<b>Research and Development Cluster:</b>				
Manufactured Home Construction and Safety Standards	14.171		961	
Community Outreach Partnership Center Program	14.511		33,630	

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2006**

Federal Department/Program/Federal/Pass-Through Entity	CFDA #	Other Identifying Numbers	Direct	Indirect
Community Development Work-Study Program	14.512		164,028	
Doctoral Dissertation Research Grants	14.516		7,233	
Early Doctoral Student Research Grants	14.517		30,289	
HUD Urban Scholars Fellowship Grants	14.518		786	
Other Assistance:				
Other Assistance	14.000		342,162	
HUD/Changing Local Segregation of Selected U.S. Metropolitan Areas Between 1980 and 2000	14.000	H-21437RG, SUPP. 2	9,691	
<i>Pass-Through From City of Richmond</i>	14.000			6,303
Total Research and Development Cluster			588,780	6,303
Total U.S. Department of Housing and Urban Development			47,538,050	100,913

**U.S. DEPARTMENT OF THE INTERIOR**

Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	15.250		3,611,189	
Abandoned Mine Land Reclamation (AMLR) Program	15.252		5,232,408	
Fish and Wildlife Management Assistance	15.608		5,012	
Cooperative Endangered Species Conservation Fund	15.615		134,847	
Clean Vessel Act	15.616		218,844	
Sport Fishing and Boating Safety Act	15.622		861,134	
North American Wetlands Conservation Fund	15.623		214,039	
Wildlife Conservation and Restoration	15.625		158,346	
Hunter Education and Safety Program	15.626		240,000	
Landowner Incentive	15.633		118,906	
State Wildlife Grants	15.634		1,402,449	
Assistance to State Water Resources Research Institutes	15.805		2,500	
U.S. Geological Survey- Research and Data Acquisition	15.808		244,471	
National Spatial Data Infrastructure Cooperative Agreements Program	15.809		994	
Historic Preservation Fund Grants-In-Aid	15.904		771,399	
National Historic Landmark	15.912		10,630	
Outdoor Recreation-Acquisition, Development and Planning	15.916		1,977,588	
Rivers, Trails and Conservation Assistance	15.921		7,753	
American Battlefield Protection	15.926		17,841	
Civil War Battlefield Land Acquisition Grants	15.928		377,404	
Other Assistance:				
IYF NPS/Spotlight on National Park Resources in the Nat'l Capitol Area	15.000	3992-0225	2,981	
Vascular Plant Survey in Prince William Forest Park	15.000	1443CA309701200, T-3097-02-400	772	
<i>Pass-Through From Rochester Institute of Technology</i>	15.000			4,936
Total Excluding Clusters Identified Below			15,611,507	4,936
Fish and Wildlife Cluster:				
Sport Fish Restoration	15.605		5,017,296	
<i>Pass-Through From Recreational Boating &amp; Fishing Foundation</i>	15.605			28,998
Wildlife Restoration	15.611		4,672,348	
Total Fish and Wildlife Cluster			9,689,644	28,998
Research and Development Cluster:				
Cultural Resource Management	15.224		59,145	
Fish, Wildlife, and Plant Conservation Resource Management	15.231		3,639	
Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	15.250		2,590	
Water Reclamation and Reuse Program	15.504		42,411	
Fish and Wildlife Management Assistance	15.608		18,993	
Cooperative Endangered Species Conservation Fund	15.615		116,205	
<i>Pass-Through From Tennessee Wildlife Resources Agency</i>	15.615			1,964
North American Wetlands Conservation Fund	15.623		(444)	
Multi-State Conservation Grants	15.628		194,859	
Partners for Fish and Wildlife	15.631		37,345	
Assistance to State Water Resources Research Institutes	15.805		458,017	
Earthquake Hazards Reduction Program	15.807		48,473	
U.S. Geological Survey- Research and Data Acquisition	15.808		1,085,878	
<i>Pass-Through From American View Inc</i>	15.808			140,612
National Spatial Data Infrastructure Cooperative Agreements Program	15.809		20,378	
National Cooperative Geologic Mapping Program	15.810		25,132	
Gap Analysis Program	15.811		104,440	
Cooperative Research Units Program	15.812		836,552	
Historic Preservation Fund Grants-In-Aid	15.904		4,468	
National Historic Landmark	15.912		98,409	
Technical Preservation Services	15.915		44,368	
Outdoor Recreation-Acquisition, Development and Planning	15.916		96,112	
Rivers, Trails and Conservation Assistance	15.921		374,828	

**COMMONWEALTH OF VIRGINIA**  
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<b>Federal Department/Program/Federal/Pass-Through Entity</b>	<b>CFDA #</b>	<b>Other Identifying Numbers</b>	<b>Direct</b>	<b>Indirect</b>
<i>Pass-Through From Penn State University</i>	15.921			19,870
<i>Pass-Through From Rochester Institute of Technology</i>	15.921			5,083
National Center for Preservation Technology and Training	15.923		(1,947)	
Upper Mississippi River System Long Term Resource Monitoring Program	15.978			
<i>Pass-Through From University of Louisville</i>	15.978			16,499
Other Assistance:				
Other Assistance	15.000		118,528	
Other Assistance	15.000	H3992-03-0004	69,294	
Other Assistance	15.000	H4560-03-0065	27,470	
Other Assistance	15.000	DLA020219	2,702	
Natural Resources Writing and Web Design Fellowships	15.000	T-3097-02-0005	20,806	
DOI / USGS / Establishing Transportation Framework Data Services Using the Open Geospatial Consortium Web Feature, dated June 16, 2005	15.000	05HQAG0115	15,593	
NPS/Development of Model to Explore Anthropogenic Off-site threats to Resources of Potomac Gorge	15.000	T-3097-02-0410, MOD. 05-002	7,028	
Nat'l Park SVC/ Summary of Watershed Assessment	15.000	J-3097-03-400	49,060	
Fish and Wildlife Research	15.000	501813M267	591	
Water-Quality Monitoring and Loadings of Organic Contaminants in the Anacostia River Watershed, Maryland: Development of Automated Streamside Sampling Techniques for Organic Analysis	15.000	04ERPR00426/04ERSA0153, #0006	26,913	
Morphodynamic Models	15.000	06WRPR0646	3,114	
Sturgeon Research Program	15.000	52330-5-0021A	19,086	
Fenwick Assessment	15.000	2902	159	
Lichen Biomonitoring of Atmospheric Quality in the National Capital Region	15.000	T-3097-02-401	42,323	
<i>Pass-Through From University of Vermont</i>	15.000			16,510
<b>Total Research and Development Cluster</b>			<b>4,072,518</b>	<b>200,538</b>
<b>Total U.S. Department of the Interior</b>			<b>29,373,669</b>	<b>234,472</b>
<b>U.S. DEPARTMENT OF JUSTICE</b>				
Law Enforcement Assistance-Narcotics and Dangerous Drugs Training	16.004		230,440	
Equal Employment Opportunity	16.101		24,064	
Juvenile Accountability Incentive Block Grants	16.523		2,277,711	
Grants to Reduce Violent Crimes Against Women on Campus	16.525		136,649	
Training Grants to Stop Abuse and Sexual Assault of Older Individuals or Individuals with Disabilities	16.528		172,697	
Juvenile Justice and Delinquency Prevention-Allocation to States	16.540		1,907,190	
Part D - Research, Evaluation, Technical Assistance and Training	16.542		122,673	
Missing Children's Assistance	16.543		179,540	
Victims of Child Abuse	16.547			
<i>Pass-Through From National Court Appointed Special Advocate Association</i>	16.547			84,327
Part E-State Challenge Activities	16.549		51,515	
State Justice Statistics Program for Statistical Analysis Centers	16.550		2,006,806	
National Criminal History Improvement Program (NCHIP)	16.554		1,417,204	
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560		335,542	
Crime Laboratory Improvement-Combined Offender DNA Index System Backlog Reduction	16.564		931,477	
Crime Victim Assistance	16.575		9,360,061	
Crime Victim Compensation	16.576		1,369,000	
Byrne Formula Grant Program	16.579		6,777,482	
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	16.580		7,775,492	
Violent Offender Incarceration and Truth in Sentencing Incentive Grants	16.586		7,628,506	
Violence Against Women Formula Grants	16.588		2,728,267	
Rural Domestic Violence and Child Victimization Enforcement Grant Program	16.589		249,762	
Grants to Encourage Arrest Policies and Enforcement of Protection Orders	16.590		154,260	
Local Law Enforcement Block Grants Program	16.592		1,058,739	
Residential Substance Abuse Treatment for State Prisoners	16.593		950,279	
State Criminal Alien Assistance Program	16.606		413,028	
Community Prosecution and Project Safe Neighborhoods	16.609		80,797	
Closed-Circuit Televising of Child Victims of Abuse	16.611		56,108	
Public Safety Partnership and Community Policing Grants	16.710		2,425,853	
Juvenile Mentoring Program	16.726		24,085	
Enforcing Underage Drinking Laws Program	16.727		262,539	
Other Assistance:				
Forensic Analysis of Trace Evidence	16.000		220,661	
Universal Hiring Program 2002	16.000	2002UNWX0364	24,577	
<i>Pass-Through From University of Massachusetts</i>	16.000			44,869
<i>Pass-Through From State Justice Institute</i>	16.000			11,035
<i>Pass-Through From University of Missouri-Kansas City</i>	16.000			8,500
<b>Total Excluding Cluster Identified Below</b>			<b>51,353,004</b>	<b>148,731</b>

**COMMONWEALTH OF VIRGINIA**  
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<b>Federal Department/Program/Federal/Pass-Through Entity</b>	<b>CFDA #</b>	<b>Other Identifying Numbers</b>	<b>Direct</b>	<b>Indirect</b>
<b>Research and Development Cluster:</b>				
Law Enforcement Assistance-Narcotics and Dangerous Drugs-Laboratory Analysis	16.001		249,837	
Law Enforcement Assistance-FBI Crime Laboratory Support	16.301		72,627	
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560		483,754	
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	16.580		352,672	
Corrections-Research and Evaluation and Policy Formulation	16.602		72,543	
Public Safety Partnership and Community Policing Grants	16.710		25,565	
Drug-Free Communities Support Program Grants	16.729		31,972	
Forensic DNA Capacity Enhancement Program	16.741		20,000	
<b>Other Assistance:</b>				
Other Assistance	16.000		27,119	
National Census and Survey of Juvenile Probation	16.000	2001-JF-R-046, MOD #4	155,205	
Dept of Just/Natl Capitol Reg/COPS '04	16.000	2003CKWX0199	407,007	
Safe Schools, Law Enforcement and Corrections Research Support	16.000	2000-RD-CX-K003	32,877	
DOJ/Corruption & The Rule of Law: Soviet Union	16.000	2002-IJ-CX-0017	45,493	
MOU Between NJ and GMU	16.000	2004-IJ-R-003, M-001	27,882	
<i>Pass-Through From Government of the District of Columbia</i>	16.000			(468)
<i>Pass-Through From Space &amp; Naval Warfare Systems Center</i>	16.000			99,211
<b>Total Research and Development Cluster</b>			<b>2,004,553</b>	<b>98,743</b>
<b>Total U.S. Department of Justice</b>			<b>53,357,557</b>	<b>247,474</b>
<b>U.S. DEPARTMENT OF LABOR</b>				
Labor Force Statistics	17.002		1,946,478	
Compensation and Working Conditions	17.005		118,116	
Unemployment Insurance	17.225		396,356,375	
Senior Community Service Employment Program	17.235		1,829,816	
<i>Pass-Through From National Council on Aging</i>	17.235			1,495,731
<i>Pass-Through From Thomas Jefferson Planning Commission</i>	17.235			3,000
Trade Adjustment Assistance	17.245		26,531,701	
One-Stop Career Initiative	17.257			
<i>Pass-Through From University of Richmond</i>	17.257			41,535
<i>Pass-Through From City of Richmond</i>	17.257			31,154
Employment and Training Administration Pilots, Demonstrations, and Research Projects	17.261		799,076	
<i>Pass-Through From Shenandoah Valley Workforce Investment Board</i>	17.261			1,961
Work Incentive Grants	17.266			
<i>Pass-Through From Capital Area Workforce</i>	17.266			376,905
Incentive Grants-WIA Section 503	17.267			
<i>Pass-Through From West Piedmont Workforce Investment Board</i>	17.267			117,284
Permanent Labor Certification for Foreign Workers	17.272		651,819	
Occupational Safety and Health-State Program	17.503		3,359,316	
Consultation Agreements	17.504		999,190	
OSHA Data Initiative	17.505		10,014	
Mine Health and Safety Grants	17.600		273,771	
Mine Health and Safety Counseling and Technical Assistance	17.601		121,618	
Disability Employment Policy Development	17.720		924,743	
<i>Pass-Through From Training and Development Center</i>	17.720			44,941
<b>Other Assistance:</b>				
Office of Personnel Mgmt/Coop Site '04	17.000	PO5004000055	4,914	
MSHA/DOL/Immersion Project	17.000	DOLJ05MR20099	88,224	
<i>Pass-Through From Shenandoah Valley Workforce Development</i>	17.000			14,652
<b>Total Excluding Clusters Identified Below</b>			<b>434,015,171</b>	<b>2,127,163</b>
<b>Employment Services Cluster:</b>				
Employment Service	17.207		14,201,541	
Disabled Veterans' Outreach Program (DVOP)	17.801		2,104,973	
Local Veterans' Employment Representative Program	17.804		1,982,410	
<b>Total Employment Services Cluster</b>			<b>18,288,924</b>	<b>-</b>
<b>WIA Cluster:</b>				
WIA Adult Program	17.258		11,996,121	
<i>Pass-Through From Region 2000 Regional Commission</i>	17.258			61,919
<i>Pass-Through From VEC One Stops</i>	17.258			1,886,161
<i>Pass-Through From Thomas Jefferson Planning Commission</i>	17.258			19,971
<i>Pass-Through From Virginia Workforce Network</i>	17.258			1,203
<i>Pass-Through From Bay Consortium - Workforce Investment Board</i>	17.258			109,913
<i>Pass-Through From Greater Peninsula Workforce Investment Board</i>	17.258			632,752

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<b>Federal Department/Program/Federal/Pass-Through Entity</b>	<b>CFDA #</b>	<b>Other Identifying Numbers</b>	<b>Direct</b>	<b>Indirect</b>
<i>Pass-Through From West Piedmont Workforce Investment Board</i>	17.258			261,103
WIA Youth Activities	17.259		11,963,943	
<i>Pass-Through From South Central Workforce Investment Board</i>	17.259			236,892
<i>Pass-Through From VEC One Stops</i>	17.259			27,718
<i>Pass-Through From Region 2000 Regional Commission</i>	17.259			25,012
<i>Pass-Through From Bay Consortium - Workforce Investment Board</i>	17.259			83,712
<i>Pass-Through From People Inc. of Southwest Virginia</i>	17.259			18,612
WIA Dislocated Workers	17.260		13,626,206	
<i>Pass-Through From Council for Adult and Experimental Learning</i>	17.260			42,530
<i>Pass-Through From West Piedmont Workforce Investment Board</i>	17.260			245,580
<i>Pass-Through From State of Maryland</i>	17.260			116,526
<i>Pass-Through From Region 2000 Regional Commission</i>	17.260			116,769
<i>Pass-Through From Virginia Workforce Network</i>	17.260			245,580
<i>Pass-Through From Bay Consortium - Workforce Investment Board</i>	17.260			66,859
<i>Pass-Through From Greater Peninsula Workforce Investment Board</i>	17.260			735,330
<i>Pass-Through From VEC One Stops</i>	17.260			2,776,269
<b>Total WIA Cluster</b>			<b>37,586,270</b>	<b>7,710,411</b>
Research and Development Cluster:				
Registered Apprenticeship and Other Training	17.201			
<i>Pass-Through From Pfizer Summer Undergraduate Research Program</i>	17.201			1,300
Other Assistance:				
<i>Pass-Through From Marshall Miller &amp; Associates Inc</i>	17.000			37,267
<b>Total Research and Development Cluster</b>			<b>-</b>	<b>38,567</b>
<b>Total U. S. Department of Labor</b>			<b>489,890,365</b>	<b>9,876,141</b>
<b>U.S. DEPARTMENT OF STATE</b>				
Special Domestic Assignments	19.202		569,272	
Educational Exchange-University Lecturers (Professors) and Research Scholars	19.401		38,417	
Educational Exchange, American Studies Institute	19.418			
<i>Pass-Through From Fullbright Scholar Program</i>	19.418			771
Other Assistance:				
Other Assistance	19.000		32,611	
USDS/Religion and Education in Tajikistan: Toward Tolerant Civil Society	19.000	S-ECAPE-05-GR-126(JJ)	110,104	
U.S. Department of State/Policy Research Fellowship	19.000	S-LMAQM-04-GR-147	22,764	
<i>Pass-Through From Northrop Grumman</i>	19.000			126,096
<i>Pass-Through From Academy for Educational Development</i>	19.000			118,680
<i>Pass-Through From Academy for Educational Development</i>	19.000			39,482
<i>Pass-Through From American Association of State Colleges and Universities</i>	19.000			101,023
<i>Pass-Through From Academy for Educational Development</i>	19.000			83
<b>Total Excluding Cluster Identified Below</b>			<b>773,168</b>	<b>386,135</b>
Research and Development Cluster:				
Claims Against Foreign Governments	19.200		4,384	
Educational Partnerships Program	19.424		124,205	
Other Assistance:				
Other Assistance	19.000		73,767	
DARPA/IXO/PCAS SEEDLING	19.000	F30602-00-2-0512, MOD 7	10,809	
<i>Pass-Through From Cornell University</i>	19.000			44,444
<b>Total Research and Development Cluster</b>			<b>213,165</b>	<b>44,444</b>
<b>Total U. S. Department of State</b>			<b>986,333</b>	<b>430,579</b>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>				
Airport Improvement Program	20.106		24,957	
Highway Training and Education	20.215		20,926	
Motor Carrier Safety	20.217		302,897	
National Motor Carrier Safety	20.218		4,418,280	
Recreational Trails Program	20.219		1,373,386	
Commercial Driver License State Programs	20.232		125,355	
Safety Data Improvement Program	20.234		6,245	
Federal Transit-Metropolitan Planning Grants	20.505		1,678,278	
Formula Grants for Other Than Urbanized Areas	20.509		10,881,402	
Capital Assistance Program for Elderly Persons and Persons with Disabilities	20.513		2,219,641	
Transit Planning and Research	20.514		282,354	
Job Access-Reverse Commute	20.516		244,282	
Alcohol Open Container Requirements	20.607		3,530,871	
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608		88,567	

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<b>Federal Department/Program/Federal/Pass-Through Entity</b>	<b>CFDA #</b>	<b>Other Identifying Numbers</b>	<b>Direct</b>	<b>Indirect</b>
Pipeline Safety	20.700		394,238	
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703		226,856	
Historically Black Colleges and Universities-Entrepreneurial Training and Technical Assistance	20.907			
<i>Pass-Through From South Carolina State University</i>	20.907			41,223
Other Assistance:				
Other Assistance	20.000		972,001	
Sec. 2003B Transportation Equity Act	20.000	TEA21	246,983	
<i>Pass-Through From Bacchus &amp; Gamma Peer Education Network</i>	20.000			1,641
Total Excluding Clusters Identified Below			27,037,519	42,864
Federal Transit Cluster:				
Federal Transit-Capital Investment Grants	20.500		20,442,511	
Total Federal Transit Cluster			20,442,511	-
Highway Planning and Construction Cluster:				
Highway Planning and Construction	20.205		487,578,665	
<i>Pass-Through From Pennsylvania State University</i>	20.205			158,551
Total Highway Planning and Construction Cluster			487,578,665	158,551
Highway Safety Cluster:				
State and Community Highway Safety	20.600		3,299,214	
Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants	20.601		266,408	
Occupant Protection	20.602		346,038	
Federal Highway Safety Data Improvements Incentive Grants	20.603		49,088	
Safety Incentive Grants for Use of Seatbelts	20.604		558,981	
Safety Incentives to Prevent Operation of Motor Vehicles by Intoxicated Persons	20.605		1,921,141	
Total Highway Safety Cluster			6,440,870	-
Research and Development Cluster:				
Aviation Education	20.100			
<i>Pass-Through From George Washington University</i>	20.100			1,049
Aviation Research Grants	20.108		376,522	
Air Transportation Centers of Excellence	20.109		119,614	
Highway Training and Education	20.215		(8,717)	
<i>Pass-Through From SAE International</i>	20.215			(34,333)
Motor Carrier Safety	20.217		1,380,783	
Railroad Research and Development	20.313			
<i>Pass-Through From Old Dominion University Research Foundation</i>	20.313			329,836
Transit Planning and Research	20.514		305,588	
<i>Pass-Through From Edwards &amp; Kelcey Inc</i>	20.514			6,621
State Planning and Research	20.515		88,424	
University Transportation Centers Program	20.701		1,625,342	
Other Assistance:				
Other Assistance	20.000		(26,284)	
Other Assistance	20.000	DTNH22-00-C-07007	2,362,867	
Other Assistance	20.000	DTNH22-05-D-01019	1,099,089	
Other Assistance	20.000	DTFH61-06-P-00030	40,501	
Other Assistance	20.000	DTFH61-04-P-00115	21,116	
Other Assistance	20.000	DTFH61-98-C-00049	2,078	
GMU NEXTOR	20.000	DTFAWA-04-D-00013	1,317,416	
Evaluation of Emission Impacts of CMAQ Projects Using Instrumental Test Vehicles	20.000	DTFH61-03-P-00350	14,307	
<i>Pass-Through From Science Applications International Corp</i>	20.000			606
<i>Pass-Through From Wisconsin Department of Transportation</i>	20.000			73,317
<i>Pass-Through From Westat Inc</i>	20.000			20,890
<i>Pass-Through From Science Applications International Corp</i>	20.000			(764)
<i>Pass-Through From University of Alabama at Birmingham</i>	20.000			1,272
<i>Pass-Through From Maximus, INC</i>	20.000			43,881
<i>Pass-Through From Transportation Research Board</i>	20.000			82,325
<i>Pass-Through From The National Academies</i>	20.000			96,684
<i>Pass-Through From Science Application International</i>	20.000			1,651
<i>Pass-Through From Penn State University</i>	20.000			90,005
<i>Pass-Through From Oak Ridge National Laboratory</i>	20.000			25,856
<i>Pass-Through From Cambridge Systematics Inc</i>	20.000			54,335
<i>Pass-Through From CAMP</i>	20.000			33,258
<i>Pass-Through From AECOM Consult</i>	20.000			146,173
<i>Pass-Through From University of Michigan - Ann Arbor</i>	20.000			580,231
Total Research and Development Cluster			8,718,646	1,552,893
Total U. S. Department of Transportation			550,218,211	1,754,308

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Federal Department/Program/Federal/Pass-Through Entity	CFDA #	Other Identifying Numbers	Direct	Indirect
<b>U.S. DEPARTMENT OF THE TREASURY</b>				
VDOT/ FHA/ ITS Research	21.000		97,038	
Total for U.S. Department of the Treasury			97,038	-
<b>APPALACHIAN REGIONAL COMMISSION</b>				
Appalachian Regional Development	23.001		447,950	
Appalachian Area Development	23.002		117,704	
<i>Pass-Through From Roanoke Valley Regional Commission</i>	23.002			1,312
Appalachian State Research, Technical Assistance, and Demonstration Projects	23.011		4,226	
Total Excluding Cluster Identified Below			569,880	1,312
Research and Development Cluster:				
Appalachian Regional Development	23.001		30,313	
<i>Pass-Through From East Tennessee State University</i>	23.001			1,291
Appalachian Research, Technical Assistance, and Demonstration Projects	23.011			
<i>Pass-Through From East Tennessee State University</i>	23.011			3,913
Total Research and Development Cluster			30,313	5,204
Total Appalachian Regional Commission			600,193	6,516
<b>OFFICE OF PERSONNEL MANAGEMENT</b>				
Research and Development Cluster:				
Intergovernmental Mobility of Federal, State and Local Employees	27.011			
<i>Pass-Through From Space Telescope Science Institute</i>	27.011			120,496
Total Office of Personnel Management			-	120,496
<b>GENERAL SERVICES ADMINISTRATION</b>				
Donation of Federal Surplus Personal Property	39.003		1,582,532	
Election Reform Payments	39.011		2,348,574	
Other Assistance:				
GSA/Telecom Operations-Year 8	39.000	PO:P1104ZG0470 ACT:1B5N00057	217,210	
GSA/ Telecom Operations - Year 7	39.000	PO#P1104ZG0146 ACT#1B4N01747	704	
Total General Services Administration			4,149,020	-
<b>LIBRARY OF CONGRESS</b>				
Other Assistance:				
<i>Pass-Through From East Tennessee State University</i>	42.000			4,000
Total Library of Congress			-	4,000
<b>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION</b>				
Aerospace Education Services Program	43.001		18,581	
<i>Pass-Through From Space Telescope Science Institute</i>	43.001			93,362
Technology Transfer	43.002		82,268	
Other Assistance:				
Other Assistance	43.000		116,843	
Other Assistance	43.000	NNG05GF89H	6,880	
<i>Pass-Through From Technology Commercialization Center</i>	43.000			33,000
<i>Pass-Through From Old Dominion University Research Foundation</i>	43.000			79,203
Total Excluding Cluster Identified Below			224,572	205,565
Research and Development Cluster:				
Aerospace Education Services Program	43.001		5,423,322	
<i>Pass-Through From Space Telescope Science Institute</i>	43.001			74,326
<i>Pass-Through From Virginia Space Grant Consortium</i>	43.001			10,000
<i>Pass-Through From Space Works Inc</i>	43.001			2,351
Technology Transfer	43.002		1,987,248	
<i>Pass-Through From Virginia Space Grant Consortium</i>	43.002			94,857
<i>Pass-Through From University Of Michigan</i>	43.002			25,604
<i>Pass-Through From Luna Innovations Inc</i>	43.002			585
Other Assistance:				
Other Assistance	43.000		3,323,383	

COMMONWEALTH OF VIRGINIA  
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Federal Department/Program/Federal/Pass-Through Entity	CFDA #	Other Identifying Numbers	Direct	Indirect
Other Assistance	43.000	NAG-3-2687		(77)
Other Assistance	43.000	NAG-1-03058	53,187	
Other Assistance	43.000	NAG-3-2710		(267)
Other Assistance	43.000	NAG-3-2733	776	
Other Assistance	43.000	NAG-3-2694		(561)
Other Assistance	43.000	NAG-1-02063	43,347	
Support for Living With a Star	43.000	NCC5-714,SUPP 2	84,076	
Fuel Cells and Battery Research	43.000	NNC04GB50G	405,948	
SUPPLEMENT 4 Nuclear Accretion in Radio-loud Active Galactic Nuclei	43.000	NAG5-10708	32,388	
Analysis of Rare Events: Application to Wake Vortex Risk Analysis	43.000	NNL05AA28G	2,334	
Temporal Characteristics of Active Region Heating	43.000	NNG04GH12G	77,266	
NASA/RXTE Monitoring of the Variability	43.000	NNG05GM29G	6,694	
IPA DESMOND LUGG NASA/IPA Desmond Lugg	43.000	W30969	242,628	
A Reconfigurable Multiply Accumulate Unit	43.000	NNL04AA25G	8,966	
Flow Control	43.000	NNL04AA04G	17,025	
Processing & Characterization of Multiple Functional Polymeric Composites	43.000	NCCI-3007	50,606	
NASA/Origins of X-rays & Nature of Accretion	43.000	NNG05GK76G	9,020	
SUPPLEMENT #2 Probing the Nuclei of IR Luminous Galaxies: The Genesis, Nature, and Evolution of their Nuclear Activity	43.000	NAG5-11432	126,931	
Nanoparticles, Gas-Grain Interactions & Development of Organics in Sola Nebula	43.000	NNGO4GH45G	63,088	
Robust Aigan/Gen Microsensors	43.000	1266376	55,568	
Regional First Robotics Competition	43.000	NAG-1-3032	125,000	
Safety Assessment of Wake Vortex	43.000	NAS1-02117	2,599	
Medical Policy for Exploration Mission	43.000	NNG05GF48A	96,435	
NASA Cooperative Agreement	43.000	NCC8-264	807,451	
IV&V Support for NASA ACES Models using TAAM Simulation Model and Bayesian Networks	43.000	NNA05CV26G	32,984	
SUPPLEMENT 10 Joint Geo- Informatics laboratory (JGIL)	43.000	NCC5-645	335,314	
NASA/Characteristics of Solar Eruptions	43.000	NNG05GG19G SUPP 1	38,319	
NASA/Episodic Events and Trends in GUVI LIMB Data	43.000	NNG05GE42GSUPP 1	120,037	
Development of the Poseidon Ocean Model for the NASA Seasonal to Interannual Prediction Program	43.000	NCC5-522	1,887	
NASA EOS Higher Education Alliance: Mobilization of NASA EOS Data and Information Through Web Services and Knowledge Management Technologies For Higher Education Teaching and Research	43.000	NNG04GE61ASUPPLEMENT 3	556,182	
Joint Interdisciplinary Earth Science Information Center (JIESIC)	43.000	NNG04GH96A	4,504,871	
Analysis and Hydrodynamic Modeling of Active Region Loops	43.000	NAG 5 - 13666	31,139	
NASA/The Origins of the X-rays in the FRI Radio	43.000	NNG05GL67G	4,475	
NASA/Extreme Environments II	43.000	NNG05GD76G	159,656	
A Systematic Study On Sources OF Major Geomagnetic Storms from 1996 -2006	43.000	NNGO4GN36G SUPP 2	129,672	
IV & V Support, Efficient Air Traffic Management Modules for NASA VAMS Models	43.000	NAG2-1643	750	
EastFIRE Support Conference	43.000	NHH06PP07P	6,375	
High Energy Phenomena in Microflares from RHESSI and Radio Imaging Observations	43.000	NNG04GG33GSUPP 2	22,132	
X-Ray Emissions from Two Collisional Ring Galaxies	43.000	NNGO5GR33G	31,393	
Virginia Access & Middle Atlantic GeoSpatial Information Consortium-Year 3	43.000	NAG13-03019SUPP 2	100,689	
Numerical Modeling of the Evolution of CME Shocks in a Realistic Lower Corona and their Radio and Energetic Particles Signatures	43.000	NNG06GB53G	38,646	
Other Assistance	43.000	NAG-1-02108	27,327	
Investigation & Development of an Autopilot & Research Data System	43.000	NNL05AA03A	69,525	
NASA/Schoolhouse for NASA Engineers Training @ GMU	43.000	NCC 5-738	4	
Integration of OGC and Grid Technologies for Earth Science Modeling and Applications	43.000	NAG5-13409SUPPLEMENT 4	408,936	
Studies to Support NASA'S Commitment to Environmental Quality at its Facilities within the Chesapeake Bay Watershed Yr 2	43.000	W-24777	(5,633)	
Joint Interdisciplinary Earth Science Information Center (JIESIC) (off-campus)	43.000	NCC5-555SUPPLEMENT 20	1,459	
Optical Properties of Cosmic Dust Materials	43.000	NM0710076	(239,112)	
Runway Throughput Capacity Analysis (RTCAT)	43.000	NNL05AAIIG	132,061	
Improvement of General Circulation Model Simulations	43.000	NNG04GO98G	67,544	
Other Assistance	43.000	NAG-1-02084	129,165	
Value-Added Producers from MODIS Time-Series	43.000	NNG04GQ45GSUPP. 3	36,887	
NASA/ Resuming Tasks Following Interruptions	43.000	NNA04CK69HSUPPLEMENT #1	19,348	
Support for the Living with a Star Program	43.000	NNG04GC54GSUPP 2	105,476	
Pass-Through From Hampton University	43.000			13,398
Pass-Through From Emory University	43.000			28,224
Pass-Through From Space Telescope Science Institute	43.000			2,319
Pass-Through From Smithsonian Institution	43.000			9,489
Pass-Through From Virginia Space Grant Consortium	43.000			2,500
Pass-Through From Southwest Research Institute	43.000			24,867
Pass-Through From Space Telescope Science Institute	43.000			11,974
Pass-Through From Space Telescope Science Institute	43.000			16,777
Pass-Through From Nat'l Institute of Aerospace	43.000			2,599
Pass-Through From Smithsonian Institution	43.000			9,061

**COMMONWEALTH OF VIRGINIA**  
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<b>Federal Department/Program/Federal/Pass-Through Entity</b>	<b>CFDA #</b>	<b>Other Identifying Numbers</b>	<b>Direct</b>	<b>Indirect</b>
<i>Pass-Through From Institute for Advanced Learning</i>	43.000			177,113
<i>Pass-Through From Northrop Grumman</i>	43.000			73,895
<i>Pass-Through From AuSIM Inc</i>	43.000			35,087
<i>Pass-Through From QSS Group INC</i>	43.000			43,523
<i>Pass-Through From The Aerospace Corp</i>	43.000			40,854
<i>Pass-Through From Star Technologies Corporation</i>	43.000			607
<i>Pass-Through From Zona Technology Inc</i>	43.000			24,893
<i>Pass-Through From Virginia SATSLab Inc</i>	43.000			50,837
<i>Pass-Through From University of New Orleans</i>	43.000			21,511
<i>Pass-Through From SGT Inc</i>	43.000			22,447
<i>Pass-Through From Universities Space Research Association</i>	43.000			(3,297)
<i>Pass-Through From California Space Grant Foundation</i>	43.000			27,759
<i>Pass-Through From SMD Corporation</i>	43.000			16,071
<i>Pass-Through From Old Dominion University Research Foundation</i>	43.000			(3,908)
<i>Pass-Through From Ohio State University Research Foundation</i>	43.000			18,482
<i>Pass-Through From NextGen Aeronautics Inc</i>	43.000			33,206
<i>Pass-Through From George Mason University</i>	43.000			59,851
<i>Pass-Through From Nanosonic Inc</i>	43.000			4,689
<i>Pass-Through From Nanosonic Inc</i>	43.000			7,518
<i>Pass-Through From Luna Innovations Inc</i>	43.000			64,878
<i>Pass-Through From Nanosonic Inc</i>	43.000			4,689
<i>Pass-Through From Extreme Diagnostics Inc</i>	43.000			36,288
<b>Total Research and Development Cluster</b>			<b>19,911,889</b>	<b>1,085,923</b>
<b>Total National Aeronautics and Space Administration</b>			<b>20,136,461</b>	<b>1,291,488</b>
<b>NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES</b>				
Promotion of the Arts-Grants to Organizations and Individuals	45.024		45,000	
<i>Pass-Through From Associated Writing Programs</i>	45.024			70,000
Promotion of the Arts-Partnership Agreements	45.025		609,427	
Promotion of the Arts-Leadership Initiatives	45.026		8,073	
Promotion of the Humanities-Federal/State Partnership	45.129		132,459	
Promotion of the Humanities-Division of Preservation and Access	45.149		352,179	
Promotion of the Humanities-Fellowships and Stipends	45.160		21,773	
Promotion of the Humanities-Teaching and Learning Resources and Curriculum Development	45.162		56,383	
Promotion of the Humanities-Professional Development	45.163		202,751	
Promotion of the Humanities-Public Programs	45.164		70,572	
Museum Assessment Program	45.302		3,370	
Conservation Project Support	45.303		27,121	
Conservation Assessment Program	45.304			
<i>Pass-Through From Heritage Foundation</i>	45.304			358
State Library Program	45.310		4,362,002	
National Leadership Grants	45.312		18,233	
<b>Total Excluding Cluster Identified Below</b>			<b>5,909,343</b>	<b>70,358</b>
<b>Research and Development Cluster:</b>				
Promotion of the Arts-Grants to Organizations and Individuals	45.024		59,506	
Promotion of the Humanities-Federal/State Partnership	45.129		744,286	
<i>Pass-Through From Association for the Preservation of Virginia Antiquities</i>	45.129			1,439
<i>Pass-Through From Virginia Foundation for the Humanities and Public Policy</i>	45.129			4,375
Promotion of the Humanities-Challenge Grants	45.130		89,539	
Promotion of the Humanities-Division of Preservation and Access	45.149		136,545	
Promotion of the Humanities-Research	45.161		398,282	
Promotion of the Humanities-Teaching and Learning Resources and Curriculum Development	45.162		28,759	
<i>Pass-Through From Va. Foundation For The Humanities &amp; Public Policy</i>	45.162			2,212
Promotion of the Humanities-Professional Development	45.163		338,931	
Promotion of the Humanities-Public Programs	45.164		5,864	
Promotion of the Humanities-We the People	45.168		146,217	
<i>Pass-Through From Carnegie-Mellon University</i>	45.168			46,678
Museum Assessment Program	45.302		39,595	
National Leadership Grants	45.312		1,009,353	
<i>Pass-Through From Emory University</i>	45.312			41,323
<b>Other Assistance:</b>				
Women, World History and the Web: Teaching and Learning through Online Primary Sources	45.000	ED-50050-03	131,262	
<i>Pass-Through From Research Foundation of CUNY</i>	45.000			89,838
<b>Total Research and Development Cluster</b>			<b>3,128,139</b>	<b>185,864</b>
<b>Total National Foundation on the Arts and the Humanities</b>			<b>9,037,482</b>	<b>256,222</b>

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Federal Department/Program/Federal/Pass-Through Entity	CFDA #	Other Identifying Numbers	Direct	Indirect
<b>NATIONAL SCIENCE FOUNDATION</b>				
Engineering Grants	47.041		418,114	
Computer and Information Science and Engineering	47.070		47,395	
Biological Sciences	47.074		6,911	
<i>Pass-Through From Virginia Union University</i>	47.074			66,385
Social, Behavioral, and Economic Sciences	47.075		118,959	
Education and Human Resources	47.076		2,366,776	
<i>Pass-Through From Kentucky Science &amp; Technology Corporation</i>	47.076			33,000
<i>Pass-Through From Howard University</i>	47.076			85,899
<i>Pass-Through From SPACE TEC</i>	47.076			16,529
<i>Pass-Through From Howard University</i>	47.076			76,523
<i>Pass-Through From Mathematical Assn of America</i>	47.076			31
<i>Pass-Through From Virginia Union University</i>	47.076			8,664
<i>Pass-Through From American Association of Colleges &amp; Universities</i>	47.076			2,430
International Science and Engineering (OISE)	47.079		61,741	
Total Excluding Cluster Identified Below			3,019,896	289,461
<b>Research and Development Cluster:</b>				
Engineering Grants	47.041		12,875,528	
<i>Pass-Through From Northwestern University</i>	47.041			40,859
<i>Pass-Through From University of Nebraska</i>	47.041			67,310
<i>Pass-Through From University of Missouri Rolla</i>	47.041			81,031
<i>Pass-Through From University of Minnesota Twin Cities</i>	47.041			70,370
<i>Pass-Through From Rutgers</i>	47.041			64,547
<i>Pass-Through From Duke University</i>	47.041			25,458
<i>Pass-Through From American Council of Learned Societies</i>	47.041			114,898
<i>Pass-Through From University of Illinois</i>	47.041			119,631
<i>Pass-Through From Purdue University</i>	47.041			12,058
<i>Pass-Through From Ohio State University</i>	47.041			37,042
Mathematical and Physical Sciences	47.049		12,822,178	
<i>Pass-Through From University of California - Irvine</i>	47.049			8,802
<i>Pass-Through From Luna Innovations Inc</i>	47.049			3,709
<i>Pass-Through From University of Washington</i>	47.049			12,751
<i>Pass-Through From Colorado State University</i>	47.049			10,798
<i>Pass-Through From University of Pittsburgh</i>	47.049			15,198
<i>Pass-Through From StellarNet Inc</i>	47.049			16,292
<i>Pass-Through From New York University</i>	47.049			139,398
<i>Pass-Through From Airak, Inc.</i>	47.049			(7,765)
<i>Pass-Through From Arizona State University</i>	47.049			97,143
<i>Pass-Through From Joint Oceanographic Institutions, Inc.</i>	47.049			6,454
<i>Pass-Through From Cornell University</i>	47.049			11,840
Astronomical, Atmospheric, Earthland Ocean Sciences	47.050		5,246,158	
<i>Pass-Through From Carnegie-Mellon University</i>	47.050			140,282
<i>Pass-Through From University of Texas at Austin</i>	47.050			24,603
<i>Pass-Through From Joint Oceanic Institutions</i>	47.050			21,108
<i>Pass-Through From Institute of Global Environment &amp; Society INC</i>	47.050			668,506
<i>Pass-Through From The Research Foundation of State Un</i>	47.050			122,904
Computer and Information Science and Engineering	47.070		11,021,204	
<i>Pass-Through From Auburn University</i>	47.070			34,953
<i>Pass-Through From Cornell University</i>	47.070			9,163
<i>Pass-Through From University of Texas at Austin</i>	47.070			175,569
<i>Pass-Through From University of Iowa</i>	47.070			61,932
<i>Pass-Through From University of California, Irvine</i>	47.070			5,843
<i>Pass-Through From Case Western Reserve University</i>	47.070			101,084
<i>Pass-Through From Computing Research Association, Inc. (CRA)</i>	47.070			5,640
<i>Pass-Through From Penn State University</i>	47.070			20,589
Biological Sciences	47.074		10,420,835	
<i>Pass-Through From University of Washington</i>	47.074			72,937
<i>Pass-Through From University of Wyoming</i>	47.074			15,885
<i>Pass-Through From Purdue University</i>	47.074			46,899
<i>Pass-Through From University of California</i>	47.074			6,192
<i>Pass-Through From Florida International University</i>	47.074			26,043
<i>Pass-Through From Washington State University</i>	47.074			9,757
<i>Pass-Through From Woods Hole Research Center</i>	47.074			9,961
<i>Pass-Through From Mississippi State University</i>	47.074			43,549
<i>Pass-Through From University of Nevada Reno</i>	47.074			299,358
<i>Pass-Through From University of Maryland Baltimore</i>	47.074			83,065
<i>Pass-Through From University of Georgia</i>	47.074			150,591
<i>Pass-Through From University of Arizona</i>	47.074			67,100
<i>Pass-Through From Santa Fe Institute</i>	47.074			98,840
<i>Pass-Through From Seattle Pacific University</i>	47.074			19,610
<i>Pass-Through From Oklahoma State University</i>	47.074			222,455
<i>Pass-Through From Indiana University</i>	47.074			149,040

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<b>Federal Department/Program/Federal/Pass-Through Entity</b>	<b>CFDA #</b>	<b>Other Identifying Numbers</b>	<b>Direct</b>	<b>Indirect</b>
<i>Pass-Through From University of Tennessee</i>	47.074			24,099
Social, Behavioral, and Economic Sciences	47.075		2,731,852	
<i>Pass-Through From University of Colorado at Boulder</i>	47.075			40,204
<i>Pass-Through From Brookings Institute</i>	47.075			7,836
<i>Pass-Through From National Academy of Science</i>	47.075			(686)
<i>Pass-Through From Civilian Research &amp; Development</i>	47.075			2,382
<i>Pass-Through From SRI International</i>	47.075			774
<i>Pass-Through From Association for Institutional Res</i>	47.075			26,667
<i>Pass-Through From Penn State University</i>	47.075			33,853
Education and Human Resources	47.076		7,810,182	
<i>Pass-Through From University of Kentucky Research Foundation</i>	47.076			320,996
<i>Pass-Through From SRI International, Inc.</i>	47.076			34,352
<i>Pass-Through From The Regents of the University of California</i>	47.076			250
<i>Pass-Through From Kentucky Science &amp; Technology Corporation</i>	47.076			5,895
<i>Pass-Through From Cleveland State University</i>	47.076			3,836
<i>Pass-Through From Penn State University</i>	47.076			26,272
<i>Pass-Through From Beloit College</i>	47.076			3,975
<i>Pass-Through From Clemson University</i>	47.076			19,191
<i>Pass-Through From Portland State University</i>	47.076			57,607
<i>Pass-Through From SRI International</i>	47.076			343,921
<i>Pass-Through From SRI International</i>	47.076			36,444
<i>Pass-Through From University of Alaska</i>	47.076			86,028
<i>Pass-Through From ECPI College of Technology</i>	47.076			20,660
<i>Pass-Through From Harvard University</i>	47.076			66,975
Polar Programs	47.078		1,347,959	
<i>Pass-Through From Case Western Reserve University</i>	47.078			271,336
International Science and Engineering (OISE)	47.079		24,115	
Other Assistance:				
Other Assistance	47.000		133,377	
Collaborative ITR Proposal: New Directions in Predictive Learning: Rigorous Learning Machines	47.000	CCR-0324999	65,967	
Career: Design Modeling and Control of High Performance Communications Networks	47.000	CCF-0133390AMEND.#004	78,471	
Global Circulation Variability Induced by Southern Ocean Winds	47.000	OCE-0241916, SUPP. 1	107,535	
Collaborative Research: Spatial Averaging of Oceanic Rainfall Variability Using Underwater Sound	47.000	OCE-0333585, AMEND NO. 1	21,807	
Traps in MBE-grown III-Nitride FET Structures on SiC	47.000	ECS-0330226	30,290	
Usage Control Models, Mechanisms, and Architectures Based on Authorizations, Obligations, and Conditions	47.000	CNS-0310776 SUPP 2	107,888	
Dynamic Resource Allocation via GMPLS Optical Networks (DRAGON)	47.000	ANI-0335230	179,736	
NSF IPA/ Harlan	47.000	EAR-0346417	93,941	
NSF IPA for Stephen Nash	47.000	DMII-0548648	156,071	
Collaborative Research: Differentiated Product Oligopolies and the Antitrust Litigation Model	47.000	SES0196486	(1,274)	
Brain Function and Economic Decision Making	47.000	SES0129744	40,846	
IPA for Walter Ermler	47.000	CHE-051529	23,843	
NSF/Land Use and Carbon Sequestration	47.000	BCS-0414565; ADMEND. #01	26,348	
Enhancing Human Economic Performance	47.000	339181	28,891	
<i>Pass-Through From National Research Council</i>	47.000			957
<i>Pass-Through From IRD Corporation</i>	47.000			16,946
<i>Pass-Through From Virginia Electronic Textile System</i>	47.000			1,802
<i>Pass-Through From University of Florida</i>	47.000			23,342
<i>Pass-Through From Brigham Young University</i>	47.000			35,877
<i>Pass-Through From L T Technologies, INC</i>	47.000			27,308
<i>Pass-Through From Raytheon Systems</i>	47.000			11,738
<i>Pass-Through From Cosmos Corp</i>	47.000			666,137
<i>Pass-Through From University of Illinois</i>	47.000			40,849
<i>Pass-Through From University of Illinois</i>	47.000			10,898
Total Research and Development Cluster			65,393,748	5,930,004
Total National Science Foundation			68,413,644	6,219,465
<b>SECURITIES AND EXCHANGE COMMISSION</b>				
IPA to Provide SEC with Sophisticated Research Capability	58.000	M05-0147	26,043	
Total Securities and Exchange Commission			26,043	-
<b>SMALL BUSINESS ADMINISTRATION</b>				
7 Technical Assistance	59.007		1,128,488	
Small Business Development Center	59.037		1,837,044	
Other Assistance	59.000		122,394	
Total Small Business Administration			3,087,926	-

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Federal Department/Program/Federal/Pass-Through Entity	CFDA #	Other Identifying Numbers	Direct	Indirect
<b>TENNESSEE VALLEY AUTHORITY</b>				
Research and Development Cluster:				
Other Assistance	62.000		67,696	
Total Tennessee Valley Authority			67,696	-
<b>U.S. DEPARTMENT OF VETERANS AFFAIRS</b>				
Grants to States for Construction of State Home Facilities	64.005		6,572,994	
Veterans State Domiciliary Care	64.014		301,342	
Veterans State Nursing Home Care	64.015		1,435,292	
Burial Expenses Allowance for Veterans	64.101		164,925	
All-Volunteer Force Educational Assistance	64.124		540,809	
State Cemetery Grants	64.203		92,603	
Other Assistance:				
IPA Assignment Agreement Katrina Williams	64.000		44,960	
Total for U.S. Department of Veterans Affairs			9,152,925	-
<b>ENVIRONMENTAL PROTECTION AGENCY</b>				
State Indoor Radon Grants	66.032		66,010	
Surveys Studies, Investigations Demonstrations and Special Purpose Activities Relating to the Clean Air Act	66.034		439,546	
State Public Water System Supervision	66.432		2,065,257	
Surveys, Studies, Demonstrations, and Special Purpose Grants - Section 1442 of the Safe Drinking Water Act	66.436		74,093	
Water Quality Management Planning	66.454		318,136	
Capitalization Grants for Clean Water State Revolving Funds	66.458		26,411,623	
Nonpoint Source Implementation Grants	66.460		3,676,438	
Regional Wetland Program Development Grants	66.461		32,621	
Water Quality Cooperative Agreements	66.463		19,222	
<i>Pass-Through From Interstate Commission on the Potomac River Basin</i>	66.463			27,908
Chesapeake Bay Program	66.466		3,234,793	
Wastewater Operator Training Grant Program (Technical Assistance)	66.467		59,226	
Capitalization Grants for Drinking Water State Revolving Funds	66.468		11,578,696	
State Grants to Reimburse Operators of Small Water Systems for Training and Certification Costs	66.471		448,741	
Beach Monitoring and Notification Program Implementation Grants	66.472		61,440	
Water Protection Grants to the States	66.474		82,956	
Environmental Protection-Consolidated Research	66.500		28,971	
Office of Research and Development Consolidated Research	66.511		80,919	
Performance Partnership Grants	66.605		10,840,327	
Surveys, Studies, Investigations and Special Purpose Grants	66.606		261,457	
Environmental Information Exchange Network Grant Program	66.608		66,068	
TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals	66.707		463,070	
Pollution Prevention Grants Program	66.708		54,475	
Capacity Building Grants and Cooperative Agreements for States and Tribes	66.709		2,312	
Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	66.802		428,577	
Leaking Underground Storage Tank Trust Fund Program	66.805		1,814,368	
Superfund State and Indian Tribe Core Program Cooperative Agreements	66.809		118,614	
Alternative or Innovative Treatment Technology Research, Demonstration, Training, and Hazardous Substance Research Grants	66.813		1,187	
State and Tribal Response Program Grants	66.817		997,352	
Environmental Education Grants	66.951		81,453	
Total Excluding Cluster Identified Below			63,807,948	27,908
Research and Development Cluster:				
Water Pollution Control State and Interstate Program Support	66.419		620	
<i>Pass-Through From Environmental Consulting &amp; Technology</i>	66.419			374
Surveys, Studies, Demonstrations and Special Purpose Grants - Section 1442 of the Safe Drinking Water Act	66.424		56	
Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(3) of the Clean Water Act	66.436		113,473	
Surveys, Studies, Demonstrations and Special Purpose Grants - Section 1442 of the Safe Drinking Water Act	66.454		(1,151)	
Nonpoint Source Implementation Grants	66.460		257,505	
<i>Pass-Through From Bernheim Arboretum</i>	66.460			27,627
Wetland Program Grants	66.461		403,226	
<i>Pass-Through From National Fish &amp; Wildlife Foundation</i>	66.461			1,811
Chesapeake Bay Program	66.466		942,342	
<i>Pass-Through From Smithsonian</i>	66.466			14,719

**COMMONWEALTH OF VIRGINIA**  
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<b>Federal Department/Program/Federal/Pass-Through Entity</b>	<b>CFDA #</b>	<b>Other Identifying Numbers</b>	<b>Direct</b>	<b>Indirect</b>
Beach Monitoring and Notification Program Implementation Grants	66.472		113,618	
Assessment and Watershed Protection Program Grants	66.480		48,877	
Environmental Protection-Consolidated Research	66.500		53,767	
<i>Pass-Through From Purdue University</i>	66.500			83,884
Science To Achieve Results (STAR) Program	66.509		279,658	
<i>Pass-Through From Pennsylvania State University</i>	66.509			189,398
Office of Research and Development Consolidated Research	66.511			
<i>Pass-Through From Awwa Research Foundation</i>	66.511			267,579
<i>Pass-Through From Water Environment Research Foundation</i>	66.511			7,574
Greater Research Opportunities Fellowship Program	66.513		26,967	
Science To Achieve Results (STAR) Fellowship Program	66.514		142,035	
P3 Award: National Student Design Competition for Sustainability	66.516		3,033	
Performance Partnership Grants	66.605		14,232	
Surveys, Studies, Investigations and Special Purpose Grants	66.606		7,270	
<i>Pass-Through From Canaan Valley Institute</i>	66.606			5,233
<i>Pass-Through From Maryland Department of the Environment</i>	66.606			3,320
Training and Fellowships for the Environmental Protection Agency	66.607		2,331	
TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals	66.707		33,673	
Surveys, Studies, Investigations, Training Demonstrations and Educational Outreach	66.716		15,436	
Other Assistance:				
Other Assistance	66.000		38,312	
Fed/EPA/Environmental Protection Agency IPA	66.000	HQ-531-05-05N	45,108	
Environmental Protection Agency IPA	66.000	HQ-531-05-06E, MOD 1	119,740	
National Coastal Assessment	66.000	12155	10,503	
EPA/Fellowship for Jeanne Hartzell	66.000	F5B30337	7,774	
<i>Pass-Through From University of Texas at Austin</i>	66.000			31,553
<i>Pass-Through From Maryland Department of Natural Resources</i>	66.000			6,338
<i>Pass-Through From Luna Innovations Inc</i>	66.000			7,606
<i>Pass-Through From MACTEC Engineering &amp; Consulting Inc</i>	66.000			3,321
<b>Total Research and Development Cluster</b>			<b>2,678,405</b>	<b>650,337</b>
<b>Total Environmental Protection Agency</b>			<b>66,486,353</b>	<b>678,245</b>
<b>U.S. DEPARTMENT OF ENERGY</b>				
State Energy Program	81.041		1,323,361	
Weatherization Assistance for Low-Income Persons	81.042		4,531,872	
Office of Science Financial Assistance Program	81.049			
<i>Pass-Through From Southeastern Universities Research Association</i>	81.049			24,964
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	81.117		47,037	
State Energy Program Special Projects	81.119		344,096	
Other Assistance:				
Other Assistance	81.000		75,125	
National Library of Medicine Associate Fellowship	81.000		6,514	
Other Assistance	81.000	DE-AC05-84-ER-40150	473,838	
<i>Pass-Through From Stanford University</i>	81.000			24,231
<b>Total Excluding Cluster Identified Below</b>			<b>6,801,843</b>	<b>49,195</b>
Research and Development Cluster:				
National Energy Information Center	81.039		23,497	
<i>Pass-Through From UT Battelle LLC</i>	81.039			(119)
State Energy Program	81.041		235,945	
Office of Science Financial Assistance Program	81.049		7,594,367	
<i>Pass-Through From Pennsylvania State University</i>	81.049			45,394
<i>Pass-Through From University of Georgia</i>	81.049			19,720
<i>Pass-Through From Oregon State University</i>	81.049			99,155
<i>Pass-Through From Southeastern Universities Research Association</i>	81.049			35,856
<i>Pass-Through From Battelle Memorial Institute</i>	81.049			6,667
<i>Pass-Through From Southeastern Universities Research Association</i>	81.049			48,574
<i>Pass-Through From University of Southern Florida</i>	81.049			48,923
University Coal Research	81.057		128,573	
<i>Pass-Through From Prime Photonics Inc</i>	81.057			44,999
Office of Scientific and Technical Information	81.064		20,641	
<i>Pass-Through From Iowa State University</i>	81.064			30,280
<i>Pass-Through From Foster Miller Inc</i>	81.064			4,375
<i>Pass-Through From Clemson University</i>	81.064			155,431
<i>Pass-Through From Altuda Energy Corporation</i>	81.064			88,629
Regional Biomass Energy Programs	81.079		131,986	
Conservation Research and Development	81.086		176,345	
<i>Pass-Through From United States Automotive Materials</i>	81.086			54,969
<i>Pass-Through From University of Illinois at Chicago</i>	81.086			56,114

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<b>Federal Department/Program/Federal/Pass-Through Entity</b>	<b>CFDA #</b>	<b>Other Identifying Numbers</b>	<b>Direct</b>	<b>Indirect</b>
Renewable Energy Research and Development	81.087		780,457	
<i>Pass-Through From University of Arizona</i>	81.087			3,636
<i>Pass-Through From UT Battelle LLC</i>	81.087			1,880
<i>Pass-Through From URS Corporation</i>	81.087			426,194
<i>Pass-Through From Clemson University</i>	81.087			151,926
<i>Pass-Through From Battelle Pacific Northwest National</i>	81.087			3,336
Fossil Energy Research and Development	81.089		2,221,746	
<i>Pass-Through From Southern States Energy Board</i>	81.089			278,017
Office of Technology Development for Environmental Management	81.104		108,844	
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	81.117		247,015	
<i>Pass-Through From National Association of State Energy</i>	81.117			86,256
State Energy Program Special Projects	81.119		45,896	
Nuclear Energy Research, Development and Demonstration	81.121		15,517	
Other Assistance:				
Other Assistance	81.000		345,528	
Other Assistance	81.000	DE FG02-05ER15751	93,282	
Other Assistance	81.000	DE-FC26-05NT42457	3,177	
Other Assistance	81.000	DE-FC26-02NT41567	208,634	
Other Assistance	81.000	DE-FC26-01NT41091	182,402	
DOE/Multiscale Analysis of Nonlinear Systems	81.000	DE-FG02-05ER25712	37,799	
Faculty Research	81.000	05-P1331	14,945	
Role of Preferred Regional Modes in the Dynamics of the Global Climate System: Decadal to Century Time Scales	81.000	DE-FG02-03ER63623	11,042	
Multiple Exciton Generation in Quantum Dots	81.000	XEA-6-55425-01, MOD 1	38,654	
Molecular Engineering: Next Generation in Gas Purification	81.000	DE-AC02-98CH108886	19,133	
Rapid Detection of Biological and Chemical Threat Agents Using Physical Chemistry, Active Detection, and Computational Analysis	81.000	DE-FC52-04 NA25455A	591,484	
Grain Boundary Diffusion in Electronic and Structural Materials	81.000	DE-FG02-01ER45871, SUPP 6	68,996	
TJNAF Physics	81.000	01C2651101	1,253	
Software Detector	81.000	05-P1037	38,580	
<i>Pass-Through From Southeastern Universities Research Association</i>	81.000			84,295
<i>Pass-Through From Vanderbilt University</i>	81.000			40,457
<i>Pass-Through From Southeastern Universities Research Association</i>	81.000			7,275
<i>Pass-Through From Black Laboratories, LLC</i>	81.000			108
<i>Pass-Through From Engelhard Corporation</i>	81.000			193,821
<i>Pass-Through From Computer Networks &amp; Software Inc</i>	81.000			10,322
<i>Pass-Through From Sandia National Laboratories</i>	81.000			13,515
<i>Pass-Through From Altuda Energy Corporation</i>	81.000			19,033
<i>Pass-Through From Battelle</i>	81.000			120,160
<i>Pass-Through From Battelle Pacific Northwest National</i>	81.000			209,342
<i>Pass-Through From University of Kentucky Research Foundation</i>	81.000			53
<i>Pass-Through From Los Alamos National Laboratory</i>	81.000			112,612
<i>Pass-Through From University of Missouri Rolla</i>	81.000			27,741
<i>Pass-Through From UTC Fuel Cells</i>	81.000			101,472
<i>Pass-Through From Southern States Energy Board</i>	81.000			45,295
<i>Pass-Through From Sandia National Laboratories</i>	81.000			51,515
<i>Pass-Through From Rohm &amp; Haas Company</i>	81.000			66,510
<i>Pass-Through From University of Kentucky</i>	81.000			63,182
<i>Pass-Through From Nanosonic Inc</i>	81.000			91,795
Total Research and Development Cluster			13,385,738	2,948,715
Total U.S. Department of Energy			20,187,581	2,997,910
<b>FEDERAL EMERGENCY MANAGEMENT AGENCY</b>				
Public Assistance Grants	83.544		11,788	
Other Assistance:				
<i>Pass-Through From Alexandria Community Services Board</i>	83.000			(55)
Total Excluding Cluster Identified Below			11,788	(55)
Research and Development Cluster:				
Other Assistance:				
Other Assistance	83.000		40,870	
<i>Pass-Through From Dewberry &amp; Davis LLC</i>	83.000			1,141
<i>Pass-Through From National Institute of Building Sciences</i>	83.000			24,529
Total Research and Development Cluster			40,870	25,670
Total Federal Emergency Management Agency			52,658	25,615

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Federal Department/Program/Federal/Pass-Through Entity	CFDA #	Other Identifying Numbers	Direct	Indirect
<b>U.S. DEPARTMENT OF EDUCATION</b>				
Adult Education-State Grant Program	84.002		13,086,308	
<i>Pass-Through From Bedford County Youth &amp; Family</i>	84.002			384
Title I Grants to Local Educational Agencies	84.010		204,871,344	
Migrant Education-State Grant Program	84.011		644,247	
Title I Program for Neglected and Delinquent Children	84.013		935,405	
National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	84.015		305,292	
Undergraduate International Studies and Foreign Language Programs	84.016		29,581	
Higher Education-Institutional Aid	84.031		8,672,968	
Vocational Education-Basic Grants to States	84.048		24,656,140	
Vocational Education-National Programs	84.051			71,614
<i>Pass-Through From League for Innovation in the Community College</i>	84.051			
Leveraging Educational Assistance Partnership	84.069		979,939	
Fund for the Improvement of Postsecondary Education	84.116		1,589,643	
<i>Pass-Through From American Council on Education</i>	84.116			14,267
<i>Pass-Through From Florida Community College Jacksonville</i>	84.116			9
<i>Pass-Through From Current Technologies Corporation</i>	84.116			2,260
<i>Pass-Through From Penn State University</i>	84.116			5,000
<i>Pass-Through From Maryland Online</i>	84.116			1,543
Minority Science and Engineering Improvement	84.120		80,309	
Rehabilitation Services-Vocational Rehabilitation Grants to States	84.126		65,008,542	
Rehabilitation Long-Term Training	84.129		469,110	
National Institute on Disability and Rehabilitation Research	84.133			49,519
<i>Pass-Through From Temple University</i>	84.133			
<i>Pass-Through From Roanoke City Schools</i>	84.133			21,687
College Housing and Academic Facilities Loans	84.142		9,151,257	
Migrant Education-Coordination Program	84.144		187,904	
Rehabilitation Services-Client Assistance Program	84.161		369,235	
Independent Living-State Grants	84.169		413,071	
Javits Fellowships	84.170		147,051	
Rehabilitation Services-Independent Living Services for Older Individuals Who are Blind	84.177		780,892	
Special Education-Grants for Infants and Families with Disabilities	84.181		9,754,313	
Safe and Drug-Free Schools and Communities-National Programs	84.184		932,639	
Byrd Honors Scholarships	84.185		928,500	
Safe and Drug-Free Schools and Communities-State Grants	84.186		9,392,091	
Supported Employment Services for Individuals with Severe Disabilities	84.187		649,882	
Bilingual Education-Professional Development	84.195		397,931	
Education for Homeless Children and Youth	84.196		(93,397)	
Graduate Assistance in Areas of National Need	84.200		101,301	
Javits Gifted and Talented Students Education Grant Program	84.206		170,554	
Even Start-State Educational Agencies	84.213		3,589,470	
<i>Pass-Through From Accomack County Public Schools</i>	84.213			219,918
Fund for the Improvement of Education	84.215		310,768	
<i>Pass-Through From Alexandria City Public Schools</i>	84.215			73,220
<i>Pass-Through From National Council For Accreditation Of Teacher Education</i>	84.215			2,763
<i>Pass-Through From Rockbridge County Schools</i>	84.215			15,379
<i>Pass-Through From Fauquier County Public Schools</i>	84.215			74,979
<i>Pass-Through From Center for Civic Education</i>	84.215			305,744
<i>Pass-Through From Portsmouth City Schools</i>	84.215			145,306
Assistive Technology	84.224		657,972	
<i>Pass-Through From Pennsylvania State University</i>	84.224			1,373
<i>Pass-Through From Assistive Technology Loan Fund</i>	84.224			2,408
Rehabilitation Services Demonstration and Training Programs	84.235		192,479	
<i>Pass-Through From Service Source</i>	84.235			42,012
Program of Protection and Advocacy of Individual Rights	84.240		351,158	
Tech-Prep Education	84.243		2,583,153	
National Institute for Literacy	84.257		763	
Rehabilitation Training-Continuing Education	84.264		281,424	
Rehabilitation Training-State Vocational Rehabilitation Unit In-Service Training	84.265		105,267	
Eisenhower Professional Development State Grants	84.281		1,077	
Twenty-First Century Community Learning Centers	84.287		12,210,775	
State Grants for Innovative Programs	84.298		7,289,733	
Regional Technology in Education Consortia	84.302			245,884
<i>Pass-Through From Future of Piedmont Foundation</i>	84.302			
Education Technology State Grants	84.318		8,595,729	
Special Education-State Personnel Department	84.323		1,562,515	
Research in Special Education	84.324		361,821	
<i>Pass-Through From University of Tennessee</i>	84.324			17,547
Special Education-Personnel Preparation to Improve Services and Results for Children with Disabilities	84.325		924,684	
Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	84.326		187,957	

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<b>Federal Department/Program/Federal/Pass-Through Entity</b>	<b>CFDA #</b>	<b>Other Identifying Numbers</b>	<b>Direct</b>	<b>Indirect</b>
<i>Pass-Through From University of South Florida</i>	84.326			3,301
Advanced Placement Program	84.330		192,420	
Grants to States for Incarcerated Youth Offenders	84.331		373,447	
Comprehensive School Reform Demonstration	84.332		3,907,193	
Demonstration Projects to Ensure Students with Disabilities Receive a Higher Education	84.333		132,519	
<i>Pass-Through From University of Connecticut</i>	84.333			11,000
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334		1,540,322	
Child Care Access Means Parents in School	84.335		62,794	
Teacher Quality Enhancement Grants	84.336		5,379,841	
Preparing Tomorrow's Teachers to Use Technology	84.342		201,486	
Assistive Technology-State Grants for Protection and Advocacy	84.343		105,320	
Vocational Education-Occupational and Employment Information State Grants	84.346		160,038	
Reading First State Grants	84.357		15,958,848	
Rural Education	84.358		2,216,463	
Early Reading First	84.359		790,323	
English Language Acquisition Grants	84.365		9,242,039	
Mathematics and Science Partnerships	84.366		(354,198)	
<i>Pass-Through From Mathematics &amp; Science Center</i>	84.366			48,733
Improving Teacher Quality State Grants	84.367		57,289,032	
Grants for State Assessments and Related Activities	84.369		15,986,037	
National Writing Project	84.928			
<i>Pass-Through From University of California Berkeley</i>	84.928			42,056
<i>Pass-Through From University of California, San Francisco</i>	84.928			50,431
Hurricane Education Recovery	84.938		3,296,205	
Other Assistance:				
Other Assistance	84.000		221,722	
Educators without Borders	84.000	H325A010095	244,868	
English Second Language Training	84.000	T195N020039	131,084	
<i>Pass-Through From Fairfax County Public Schools</i>	84.000			3,276
<i>Pass-Through From Loudon County Public Schools</i>	84.000			400
<i>Pass-Through From University of California</i>	84.000			62,264
Total Excluding Clusters Identified Below			510,896,600	1,534,277
Special Education Center (IDEA) Cluster:				
Special Education-Grants to States	84.027		264,777,556	
Special Education-Preschool Grants	84.173		10,057,320	
Total Special Education Center (IDEA) Cluster			274,834,876	-
Student Financial Assistance Programs Cluster:				
Federal Supplemental Educational Opportunity Grants	84.007		6,932,968	
Federal Family Education Loans	84.032		296,861,159	
Federal Work-Study Program	84.033		9,109,831	
Federal Perkins Loan Program-Federal Capital Contributions	84.038		61,210,349	
Federal Pell Grant Program	84.063		139,012,214	
Federal Direct Student Loans	84.268		323,348,606	
Total Student Financial Assistance Programs Cluster			836,475,127	-
TRIO Cluster:				
TRIO-Student Support Services	84.042		4,966,664	
TRIO-Talent Search	84.044		3,291,116	
TRIO-Upward Bound	84.047		3,880,699	
TRIO-Educational Opportunity Centers	84.066		388,229	
TRIO-McNair Post-Baccalaureate Achievement	84.217		220,514	
Total Trio Cluster			12,747,222	-
Research and Development Cluster:				
National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	84.015		187,334	
Undergraduate International Studies and Foreign Language Programs	84.016		97,068	
International Research and Studies	84.017		134,018	
Overseas-Group Projects Abroad	84.021		132,495	
Overseas-Doctoral Dissertation	84.022		12,290	
Higher Education-Institutional Aid	84.031		570,249	
Leveraging Educational Assistance Partnership	84.069		77,944	
Fund for the Improvement of Postsecondary Education	84.116		710,824	
<i>Pass-Through From San Diego State University Foundation</i>	84.116			37,048
National Institute on Disability and Rehabilitation Research	84.133		1,906,304	
Business and International Education Projects	84.153		69,477	
Javits Fellowships	84.170		29,219	
Safe and Drug-Free Schools and Communities-National Programs	84.184		287,192	

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<b>Federal Department/Program/Federal/Pass-Through Entity</b>	<b>CFDA #</b>	<b>Other Identifying Numbers</b>	<b>Direct</b>	<b>Indirect</b>
Safe and Drug-Free Schools and Communities-State Grants	84.186		49,145	
Bilingual Education-Professional Development	84.195		631,178	
Education for Homeless Children and Youth	84.196		919,458	
Graduate Assistance in Areas of National Need	84.200		271,120	
Javits Gifted and Talented Students Education Grant Program	84.206		1,840,536	
Fund for the Improvement of Education	84.215		12,401	
<i>Pass-Through From City of Hampton</i>	84.215			29,633
<i>Pass-Through From American Psychological Assoc.</i>	84.215			62,152
<i>Pass-Through From Williamsburg/James City County Public Schools</i>	84.215			65,025
<i>Pass-Through From Montgomery County Public Schools</i>	84.215			106,101
Rehabilitation Services Demonstration and Training Programs	84.235		156,711	
Eisenhower Professional Development State Grants	84.281		89	
Education Research, Development and Dissemination	84.305		2,631,965	
<i>Pass-Through From Northwestern University</i>	84.305			50,741
<i>Pass-Through From American Educational Research Association</i>	84.305			67,062
<i>Pass-Through From University of South Carolina</i>	84.305			44,640
Special Education-State Personnel Development	84.323		108,008	
Research in Special Education	84.324		410,298	
<i>Pass-Through From Vanderbilt University</i>	84.324			353,594
Special Education-Personnel Preparation to Improve Services and Results for Children with Disabilities	84.325		704,163	
Special Education-Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	84.326			
<i>Pass-Through From University of South Florida</i>	84.326			13,223
<i>Pass-Through From University of Kentucky</i>	84.326			12,306
Special Education-Technology and Media Services for Individuals with Disabilities	84.327			
<i>Pass-Through From WBGH Educational Foundation</i>	84.327			2,519
Teacher Quality Enhancement Grants	84.336		396,834	
International Education-Technological Innovation and Cooperation for Foreign Information Access	84.337		212,864	
Reading First State Grants	84.357			
<i>Pass-Through From Richmond Public Schools</i>	84.357			53,523
Mathematics and Science Partnerships	84.366		529,949	
<i>Pass-Through From Richmond City Schools</i>	84.366			26,788
Improving Teacher Quality State Grants	84.367		169,866	
National Writing Project	84.928			
<i>Pass-Through From National Writing Project Corporation</i>	84.928			52,459
<i>Pass-Through From National Writing Project Corporation</i>	84.928			38,249
<i>Pass-Through From John Hopkins University</i>	84.928			1,696
Other Assistance:				
Other Assistance	84.000		59,179	
USDOE/Prep of Leadership Personnel	84.000	H325D020020	118,557	
<i>Pass-Through From Wheeling Jesuit University</i>	84.000			4,820
Total Research and Development Cluster			<u>13,436,735</u>	<u>1,021,579</u>
Total U.S. Department of Education			<u>1,648,390,560</u>	<u>2,555,856</u>
<b>SCHOLARSHIP AND FELLOWSHIP FOUNDATIONS</b>				
Research and Development Cluster:				
Other Assistance:				
Price Dispersion in Retail Gasoline Markets: An Experimental Investigation	85.000	29-2-H-0207	(1,405)	
Total for Scholarship and Fellowship Foundations			<u>(1,405)</u>	<u>-</u>
<b>U.S. NATIONAL ARCHIVES AND RECORDS ADMINISTRATION</b>				
National Historical Publications and Records Grants	89.003		54,750	
Total Excluding Cluster Identified Below			<u>54,750</u>	<u>-</u>
Research and Development Cluster:				
National Historical Publications and Records Grants	89.003		273,052	
Total Research and Development Cluster			<u>273,052</u>	<u>-</u>
Total U.S. National Archives and Records Administration			<u>327,802</u>	<u>-</u>
<b>ELECTIONS ASSISTANCE COMMISSION</b>				
Help America Vote Act Requirements Payments	90.401		15,946,998	
Total Elections Assistance Commission			<u>15,946,998</u>	<u>-</u>

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
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Federal Department/Program/Federal/Pass-Through Entity	CFDA #	Other Identifying Numbers	Direct	Indirect
<b>U.S. INSTITUTE OF PEACE</b>				
Unsolicited Grant Program	91.001		17,240	
Total Excluding Cluster Identified Below			17,240	-
Research and Development Cluster:				
Unsolicited Grant Program	91.001		15,620	
Total Research and Development Cluster			15,620	-
Total U.S. Institute of Peace			32,860	-
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
Medical Reserve Corps Small Grant Program	93.008		359,308	
Special Programs for the Aging-Title VII, Chapter 3-Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041		119,268	
Special Programs for the Aging-Title VII, Chapter 2-Long Term Care Ombudsman Services for Older Individuals	93.042		349,310	
Special Programs for the Aging-Title III, Part D-Disease Prevention and Health Promotion Services	93.043		519,112	
Special Programs for the Aging-Title IV-and Title II-Discretionary Projects	93.048		176,246	
Alzheimer's Disease Demonstration Grants to States	93.051		400,723	
National Family Caregiver Support	93.052		3,813,918	
Model State-Supported Area Health Education Centers	93.107		661,057	
Maternal and Child Health Federal Consolidated Programs	93.110		443,232	
<i>Pass-Through From Building the Bridges for Partnership</i>	93.110			12,627
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116		1,016,454	
Nurse Anesthetist Traineeships	93.124		32,674	
Emergency Medical Services for Children	93.127		129,980	
Technical and Non-Financial Assistance to Health Centers	93.129			
<i>Pass-Through From Virginia Primary Care Association</i>	93.129			17,991
Primary Care Services-Resource Coordination and Development	93.130		126,659	
Centers for Research and Demonstration for Health Promotion and Disease Prevention	93.135			
<i>Pass-Through From Harvard University School of Public</i>	93.135			14,034
Injury Prevention and Control Research and State and Community Based Programs	93.136		2,029,353	
Protection and Advocacy for Individuals with Mental Illness	93.138		586,375	
AIDS Education and Training Centers	93.145			
<i>Pass-Through From University of Pittsburgh</i>	93.145			340,495
Projects for Assistance in Transition from Homelessness (PATH)	93.150		1,151,496	
Grants for State Loan Repayment Program	93.165		60,469	
Disabilities Prevention	93.184		44,334	
<i>Pass-Through From Reeve Paralysis Foundation</i>	93.184			11,655
Allied Health Special Projects	93.191		48,116	
Childhood Lead Poisoning Prevention Projects-State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197		490,865	
Family Planning-Services	93.217		4,596,389	
Consolidated Knowledge Development and Application (KD&A) Program	93.230		194,264	
Traumatic Brain Injury-State Demonstration Grant Program	93.234		206,568	
Abstinence Education Program	93.235		1,069,616	
Cooperative Agreements for State Treatment Outcomes and Performance Pilot Studies Enhancement	93.238		96,991	
State Rural Hospital Flexibility Program	93.241		233,586	
Substance Abuse and Mental Health Services-Projects of Regional and National Significance	93.243		1,706,910	
<i>Pass-Through From Chesterfield County Community Co</i>	93.243			17,062
<i>Pass-Through From N. VA Aids Ministry</i>	93.243			30,374
<i>Pass-Through From University of California, Los Angeles</i>	93.243			15,617
<i>Pass-Through From N Virginia AIDS Ministry</i>	93.243			27,058
Advanced Education Nursing Grant Program	93.247		1,087,546	
Universal Newborn Hearing Screening	93.251		41,207	
Healthy Community Access Program	93.252		70,057	
Poison Control Stabilization and Enhancement Grants	93.253		164,122	
State Planning Grant-Health Care Access for the Uninsured	93.256		324,580	
Rural Access to Emergency Devices Grant	93.259		283,106	
Immunization Grants	93.268		27,275,295	
Drug-Free Communities Support Program Grants	93.276			
<i>Pass-Through From Loudon County Public Schools</i>	93.276			1,167
Centers for Disease Control and Prevention-Investigations and Technical Assistance	93.283		31,079,274	
Small Rural Hospital Improvement Grants Program	93.301		84,060	
Advanced Education Nursing Traineeships	93.358		145,085	
Nurse Education, Practice and Retention Grants	93.359		475,273	
Research Infrastructure	93.389		1,191,960	

**COMMONWEALTH OF VIRGINIA**  
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<b>Federal Department/Program/Federal/Pass-Through Entity</b>	<b>CFDA #</b>	<b>Other Identifying Numbers</b>	<b>Direct</b>	<b>Indirect</b>
Cancer Cause and Prevention Research	93.393			
<i>Pass-Through From University of Kentucky</i>	93.393			37,713
Cancer Treatment Research	93.395		33,945	
Promoting Safe and Stable Families	93.556		5,723,866	
Temporary Assistance for Needy Families	93.558		151,057,736	
<i>Pass-Through From TANF</i>	93.558			38,249
Child Support Enforcement	93.563		60,544,878	
Child Support Enforcement Research	93.564		(97,793)	
Refugee and Entrant Assistance-State Administered Programs	93.566		5,364,798	
Low-Income Home Energy Assistance	93.568		57,054,708	
Community Services Block Grant	93.569		8,787,088	
Community Services Block Grant-Discretionary Awards	93.570		147,758	
<i>Pass-Through From National Collegiate Athletic Association</i>	93.570			56,942
Community Services Block Grant Discretionary Awards-Community Food and Nutrition Programs	93.571		78,136	
Refugee and Entrant Assistance-Discretionary Grants	93.576		548,217	
Refugee and Entrant Assistance-Targeted Assistance Grants	93.584		809,703	
State Court Improvement Program	93.586		260,403	
Community-Based Child Abuse Prevention Grants	93.590		581,453	
Grants to States for Access and Visitation Programs	93.597		302,497	
Chafee Education and Training Vouchers Program (ETV)	93.599		323,658	
Head Start	93.600		249,084	
<i>Pass-Through From Richmond Public Schools</i>	93.600			1,292,438
Adoption Incentive Payments	93.603		199,368	
Mentoring Children of Prisoners	93.616			
<i>Pass-Through From United Methodist Family Services of VA</i>	93.616			1,500
Voting Access for Individuals with Disabilities-Grants to States	93.617		116,501	
Voting Access for Individuals with Disabilities-Grants for Protection and Advocacy Systems	93.618		26,903	
Developmental Disabilities Basic Support and Advocacy Grants	93.630		2,990,414	
Developmental Disabilities Projects of National Significance	93.631		10,530	
University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632		595,598	
Children's Justice Grants to States	93.643		438,298	
Child Welfare Services-State Grants	93.645		4,829,104	
Adoption Opportunities	93.652		259,502	
Foster Care-Title IV-E	93.658		75,782,202	
Adoption Assistance	93.659		13,962,509	
Social Services Block Grant	93.667		56,009,550	
Child Abuse and Neglect State Grants	93.669		1,160,858	
Family Violence Prevention and Services/Grants for Battered Women's Shelters-Grants to States and Indian Tribes	93.671		1,909,102	
Chafee Foster Care Independence Program	93.674		1,692,060	
State Children's Insurance Program	93.767		91,908,613	
Medicaid Infrastructure Grants To Support the Competitive Employment of People with Disabilities	93.768		472,569	
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779		1,535,798	
Health Careers Opportunity Program	93.822		486,651	
Basic/Core Area Health Education Centers	93.824			
<i>Pass-Through From Southwest Virginia Area Health Education Center</i>	93.824			2,000
Blood Diseases and Resources Research	93.839		11,609	
Microbiology and Infectious Diseases Research	93.856			
<i>Pass-Through From Vanderbilt University Medical Center</i>	93.856			51,270
Pharmacology, Physiology, and Biological Chemistry Research	93.859		149,701	
Child Health and Human Development Extramural Research	93.865		1,750	
Vision Research	93.867			
<i>Pass-Through From Jumpstart</i>	93.867			55,309
Medical Library Assistance	93.879		89,251	
Grants for Residency Training in Primary Care Medicine and Dentistry	93.884		133,318	
Health Care and Other Facilities	93.887		863,671	
Specially Selected Health Projects	93.888		187,510	
National Bioterrorism Hospital Preparedness Program	93.889		12,891,338	
Rural Health Outreach and Rural Network Development Program	93.912		282,953	
Grants to States for Operation of Offices of Rural Health	93.913		134,871	
HIV Care Formula Grants	93.917		23,164,722	
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918		406,573	
Healthy Start Initiative	93.926		949,714	
Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems	93.938		257,730	
HIV Prevention Activities-Health Department Based	93.940		5,030,809	
HIV Demonstration, Research, Public and Professional Education Projects	93.941		1,957	
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944		1,120,613	

**COMMONWEALTH OF VIRGINIA**  
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<b>Federal Department/Program/Federal/Pass-Through Entity</b>	<b>CFDA #</b>	<b>Other Identifying Numbers</b>	<b>Direct</b>	<b>Indirect</b>
Assistance Programs for Chronic Disease Prevention and Control	93.945		1,227,970	
Trauma Care Systems Planning and Development	93.952		10,592	
Block Grants for Community Mental Health Services	93.958		10,210,735	
Block Grants for Prevention and Treatment of Substance Abuse	93.959		43,780,142	
Special Minority Initiatives	93.960		578	
Health Administration Traineeships Program	93.962		55,221	
Geriatric Education Centers	93.969		299,126	
Preventive Health Services-Sexually Transmitted Diseases Control Grants	93.977		2,653,762	
Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems	93.988		354,046	
International Research and Research Training	93.989		4,842	
<i>Pass-Through From University of Memphis</i>	93.989			12,110
Preventive Health and Health Services Block Grant	93.991		1,349,132	
Maternal and Child Health Services Block Grant to the States	93.994		12,877,406	
Adolescent Family Life-Demonstration Projects	93.995		310,964	
Bioterrorism Training and Curriculum Development Program	93.996		811,731	
Other Assistance:				
Other Assistance	93.000		98,163	
Design a Population-Based Model	93.000	263-MQ-406792	4,590	
VDH/DHHS/VA Task Force on Campus Sexual Assault Spring 2006 Conference-CyberSafety&Beyond: Campus	93.000	715A62117	949	
VDH/DHHS/Communicate & Collaborate: Campus & Community Virginia Campus Sexual Assault Conference	93.000	PR #201674	6,450	
Assignment Agreement Title IV of the Intergovernmental Personnel Act of 1970	93.000	051PA28255	23,273	
Food Inspection	93.000	HHSF2233005400011C	288,071	
Feed GMP & BSE Inspections	93.000	22305FEED	12,743	
FDA Mammography	93.000	HHSF223200540025C	115,784	
Food Safety	93.000	1R13FD003254	329	
NIMH Neuropathology Project	93.000	N01MH12003	170,211	
<i>Pass-Through From Boat People SOS</i>	93.000			6,933
<i>Pass-Through From Indiana University</i>	93.000			6,390
<i>Pass-Through From N Virginia AIDS Ministry</i>	93.000			1,743
Total Excluding Clusters Identified Below			<u>749,386,003</u>	<u>2,050,677</u>
Aging Cluster:				
Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers	93.044		10,963,702	
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045		10,134,182	
Nutrition Services Incentive Program	93.053		<u>2,038,580</u>	
Total Aging Cluster			<u>23,136,464</u>	-
Child Care Cluster:				
Child Care and Development Block Grant	93.575		57,697,651	
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596		<u>78,597,653</u>	
Total Child Care Cluster			<u>136,295,304</u>	-
Medicaid Cluster:				
State Medicaid Fraud Control Units	93.775		2,410,002	
State Survey and Certification of Health Care Providers and Suppliers	93.777		5,137,529	
Medical Assistance Program	93.778		<u>2,488,269,568</u>	
Total Medicaid Cluster			<u>2,495,817,099</u>	-
Student Financial Assistance Programs Cluster:				
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	93.342		8,346,397	
Nursing Student Loans	93.364		1,671,280	
Scholarships for Health Professions Students from Disadvantaged Backgrounds	93.925		<u>156,547</u>	
Total Student Financial Assistance Programs Cluster			<u>10,174,224</u>	-
Research and Development Cluster:				
Medical Reserve Corps Small Grant Program	93.008		54,160	
Special Programs for the Aging-Title IV-and Title II-Discretionary Projects	93.048		145,275	
<i>Pass-Through From University Of Pennsylvania</i>	93.048			32,029
Food and Drug Administration-Research	93.103		114,227	
<i>Pass-Through From Iowa State University</i>	93.103			92,063
<i>Pass-Through From Johns Hopkins University</i>	93.103			11,787
Maternal and Child Health Federal Consolidated Programs	93.110		893,178	
<i>Pass-Through From University of Pennsylvania</i>	93.110			19,761
<i>Pass-Through From Health Research, Inc.</i>	93.110			13,401

COMMONWEALTH OF VIRGINIA  
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Federal Department/Program/Federal/Pass-Through Entity	CFDA #	Other Identifying Numbers	Direct	Indirect
<i>Pass-Through From Association of University Centers</i>	93.110			42,405
Biological Response to Environmental Health Hazards	93.113		801,676	
Applied Toxicological Research and Testing	93.114			
<i>Pass-Through From ADA Technologies Inc</i>	93.114			46,346
Biometry and Risk Estimation-Health Risks from Environmental Exposures	93.115			
<i>Pass-Through From University of Oklahoma</i>	93.115			116,167
Acquired Immunodeficiency Syndrome (AIDS) Activity	93.118		53,359	
Oral Diseases and Disorders Research	93.121		3,258,661	
<i>Pass-Through From Boston University School of Medicine</i>	93.121			2,299
Emergency Medical Services for Children	93.127		177,858	
Injury Prevention and Control Research and State and Community Based Programs	93.136		1,125,368	
<i>Pass-Through From Eastern Virginia Medical School</i>	93.136			1,656
NIEHS Hazardous Waste Worker Health and Safety Training	93.142			
<i>Pass-Through From Integrated Laboratory Systems Inc</i>	93.142			2,204
Coordinated Services and Access to Research for Women, Infants, Children, and Youth	93.153		322,036	
Rural Health Research Centers	93.155		65,786	
Human Genome Research	93.172		2,063,281	
<i>Pass-Through From University of Washington</i>	93.172			177,184
<i>Pass-Through From University of North Carolina</i>	93.172			11,267
Research Related to Deafness and Communication Disorders	93.173		4,210,156	
<i>Pass-Through From Pediatrics Screening</i>	93.173			14,680
<i>Pass-Through From University of Maryland</i>	93.173			114,539
<i>Pass-Through From Baylor College of Medicine</i>	93.173			7,577
<i>Pass-Through From University Of Pittsburgh</i>	93.173			144,492
<i>Pass-Through From Gallaudet University</i>	93.173			125,537
<i>Pass-Through From Northwestern University</i>	93.173			19,817
<i>Pass-Through From Ohio University</i>	93.173			186,904
Childhood Lead Poisoning Prevention Projects-State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197		84,553	
Telehealth Network Grants	93.211		38,945	
Research and Training in Complementary and Alternative Medicine	93.213		1,424,424	
Research on Healthcare Costs, Quality and Outcomes	93.226		483,625	
<i>Pass-Through From Medical University of South Carolina</i>	93.226			28,043
<i>Pass-Through From Michigan State University</i>	93.226			29,458
<i>Pass-Through From University of North Carolina</i>	93.226			94,024
Consolidated Knowledge Development and Application (KD&A) Program	93.230		751,130	
<i>Pass-Through From No Virginia AIDS Ministry</i>	93.230			(2,290)
National Center on Sleep Disorders Research	93.233		74,100	
Mental Health Research Grants	93.242		9,874,797	
<i>Pass-Through From Columbia University</i>	93.242			24,882
<i>Pass-Through From Carnegie Mellon University</i>	93.242			37,074
<i>Pass-Through From University of California, Los Angeles</i>	93.242			758
<i>Pass-Through From Vanderbilt University</i>	93.242			22,405
<i>Pass-Through From University of Oregon</i>	93.242			494,837
Substance Abuse and Mental Health Services-Projects of Regional and National Significance	93.243		19,676	
<i>Pass-Through From Morehouse School of Medicine</i>	93.243			3,955
<i>Pass-Through From Mental Health Association of the New River Valley</i>	93.243			1,953
Advanced Education Nursing Grant Program	93.247		378,516	
Poison Control Stabilization and Enhancement Grants	93.253		216,917	
State Planning Grant-Health Care Access for the Uninsured	93.256		180,547	
Occupational Safety and Health Program	93.262		316,665	
<i>Pass-Through From Johns Hopkins University</i>	93.262			826
Occupational Safety and Health-Training Grants	93.263		3,363	
<i>Pass-Through From Johns Hopkins University</i>	93.263			11,059
Immunization Grants	93.268		177,573	
Alcohol National Research Service Awards for Research Training	93.272		125,981	
Alcohol Research Programs	93.273		4,157,004	
<i>Pass-Through From Research Foundation for Mental Hygiene</i>	93.273			2,700
<i>Pass-Through From University of Tennessee Health Science</i>	93.273			14,945
Drug-Free Communities Support Program Grants	93.276		57,440	
Drug Abuse and Addiction Research Programs	93.279		12,344,416	
<i>Pass-Through From Wayne State University</i>	93.279			42,418
<i>Pass-Through From Scripps Research Institute</i>	93.279			240,987
<i>Pass-Through From Saint Lukes Roosevelt Institute</i>	93.279			99
<i>Pass-Through From Rhode Island Hospital</i>	93.279			11,512
<i>Pass-Through From Research Triangle Park</i>	93.279			159,634
<i>Pass-Through From Oregon Health &amp; Science University</i>	93.279			27,922
<i>Pass-Through From Johns Hopkins University</i>	93.279			518,154
<i>Pass-Through From Duke University Medical Center</i>	93.279			55,393
<i>Pass-Through From Case Western Reserve University</i>	93.279			77,122
<i>Pass-Through From University of Washington</i>	93.279			169,616
<i>Pass-Through From University Of Pennsylvania</i>	93.279			18,870
Mental Health Research Career/Scientist Development Awards	93.281		895,381	

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<b>Federal Department/Program/Federal/Pass-Through Entity</b>	<b>CFDA #</b>	<b>Other Identifying Numbers</b>	<b>Direct</b>	<b>Indirect</b>
Mental Health National Research Service Awards for Research Training	93.282		418,373	
Centers for Disease Control and Prevention-Investigations and Technical Assistance	93.283		1,136,674	
<i>Pass-Through From University of Pennsylvania</i>	93.283			57,380
<i>Pass-Through From National Center on Birth Defects</i>	93.283			13,063
<i>Pass-Through From Bon Secours Richmond Health Center</i>	93.283			29,762
<i>Pass-Through From Utah Artificial Heart Institute</i>	93.283			257,133
<i>Pass-Through From Special Olympics</i>	93.283			3,577
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286		2,626,263	
<i>Pass-Through From University Of Rochester</i>	93.286			57,641
Minority Health and Health Disparities Research	93.307		326,431	
Clinical Research	93.333		3,004,079	
Advanced Education Nursing Traineeships	93.358		226,945	
Nurse Education, Practice and Retention Grants	93.359		108,483	
Nursing Research	93.361		1,902,121	
Research Infrastructure	93.389		7,823,569	
Academic Research Enhancement Award	93.390		362,481	
<i>Pass-Through From Medical Robotics, LLC</i>	93.390			(302)
Cancer Cause and Prevention Research	93.393		4,994,674	
<i>Pass-Through From Westat Inc</i>	93.393			48
Cancer Detection and Diagnosis Research	93.394		2,471,243	
<i>Pass-Through From American College of Radiation</i>	93.394			66,655
Cancer Treatment Research	93.395		7,836,206	
<i>Pass-Through From Thomas Jefferson University</i>	93.395			7,648
<i>Pass-Through From Duke University</i>	93.395			44,980
<i>Pass-Through From Dartmouth College</i>	93.395			9,253
<i>Pass-Through From Incogen, Inc.</i>	93.395			175,526
<i>Pass-Through From University of Richmond</i>	93.395			4,400
<i>Pass-Through From American College of Radiation</i>	93.395			11,403
<i>Pass-Through From Childhood Cancer Foundation</i>	93.395			83,884
<i>Pass-Through From Columbia University</i>	93.395			88,815
<i>Pass-Through From John Wayne Cancer Institute</i>	93.395			498
<i>Pass-Through From Ohio State University</i>	93.395			22,954
<i>Pass-Through From Michigan State University</i>	93.395			9,372
Cancer Biology Research	93.396		9,459,610	
<i>Pass-Through From Georgetown University Medical Center</i>	93.396			121,762
<i>Pass-Through From Barron Associates, Inc.</i>	93.396			65,740
<i>Pass-Through From Vanderbilt University Medical Center</i>	93.396			74,925
Cancer Centers Support	93.397		4,543,969	
<i>Pass-Through From University of Texas Southwestern</i>	93.397			14,452
<i>Pass-Through From Baylor University</i>	93.397			22,857
Cancer Research Manpower	93.398		1,721,175	
Cancer Control	93.399		1,361,281	
<i>Pass-Through From National Surgical Adjuvant Breast</i>	93.399			19,183
<i>Pass-Through From Georgetown University Medical Center</i>	93.399			62,251
Temporary Assistance for Needy Families	93.558		23,632	
Community Services Block Grant	93.569			
<i>Pass-Through From East Carolina University</i>	93.569			6,698
Head Start	93.600		16,608	
Social Services Research and Demonstration	93.647		1,455	
<i>Pass-Through From National Council of Family Relations</i>	93.647			118,907
<i>Pass-Through From Texas Tech University</i>	93.647			16,506
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779		603,947	
Heart and Vascular Diseases Research	93.837		24,040,988	
<i>Pass-Through From Boston University School of Medicine</i>	93.837			23,205
<i>Pass-Through From University Of Pittsburgh</i>	93.837			89,900
<i>Pass-Through From Duke University Medical Center</i>	93.837			2,323
<i>Pass-Through From Sloan-Kettering Institute</i>	93.837			51,889
<i>Pass-Through From Pacific Northwest National Laboratories</i>	93.837			34,010
Lung Diseases Research	93.838		6,125,507	
Blood Diseases and Resources Research	93.839		2,132,785	
<i>Pass-Through From National Marrow Donor Program</i>	93.839			11,802
<i>Pass-Through From Hemodyne</i>	93.839			7,920
<i>Pass-Through From Novemed Therapeutics, Inc.</i>	93.839			(756)
Arthritis, Musculoskeletal and Skin Diseases Research	93.846		4,515,170	
<i>Pass-Through From University of Pittsburgh</i>	93.846			209,550
Diabetes, Endocrinology and Metabolism Research	93.847		9,394,445	
<i>Pass-Through From University Of Miami</i>	93.847			86,545
<i>Pass-Through From Boston University</i>	93.847			57,642
<i>Pass-Through From Organix, Inc.</i>	93.847			13,767
Digestive Diseases and Nutrition Research	93.848		11,563,721	
<i>Pass-Through From University of Texas Southwestern</i>	93.848			4,581
<i>Pass-Through From Roger Williams Hospital</i>	93.848			37,642

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2006**

<b>Federal Department/Program/Federal/Pass-Through Entity</b>	<b>CFDA #</b>	<b>Other Identifying Numbers</b>	<b>Direct</b>	<b>Indirect</b>
<i>Pass-Through From University of Michigan</i>	93.848			4,025
<i>Pass-Through From Mayo Foundation</i>	93.848			18,274
Kidney Diseases, Urology and Hematology Research	93.849		5,785,395	
<i>Pass-Through From University Of Michigan</i>	93.849			18,226
<i>Pass-Through From Wake Forest University</i>	93.849			37,057
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		16,338,955	
<i>Pass-Through From University of Medicine &amp; Dentistry</i>	93.853			7,550
<i>Pass-Through From Thertaxis, LLC</i>	93.853			47,001
<i>Pass-Through From Mount Sinai School of Medicine</i>	93.853			1,209
<i>Pass-Through From Colorado State University</i>	93.853			9,642
<i>Pass-Through From Mayo Clinic Rochester</i>	93.853			19,873
<i>Pass-Through From Mayo Foundation</i>	93.853			3,152
<i>Pass-Through From University of Cincinnati</i>	93.853			56,041
<i>Pass-Through From University Of Maryland</i>	93.853			176,434
<i>Pass-Through From Yale University</i>	93.853			19,586
<i>Pass-Through From Brigham &amp; Women's Hospital, Inc.</i>	93.853			2,366
<i>Pass-Through From Wake Forest University School of Medicine</i>	93.853			7,583
<i>Pass-Through From Montefiore Medical Center</i>	93.853			552,131
<i>Pass-Through From Johns Hopkins University</i>	93.853			8,077
<i>Pass-Through From Erasmu Medical Center</i>	93.853			68,120
<i>Pass-Through From Children's Hospital of Philadelphia</i>	93.853			35,659
<i>Pass-Through From Children's National Medical Center</i>	93.853			65,680
<i>Pass-Through From Mayo Clinic Jacksonville</i>	93.853			38,329
Allergy, Immunology and Transplantation Research	93.855		13,301,986	
<i>Pass-Through From University Of Colorado</i>	93.855			24,295
<i>Pass-Through From Johns Hopkins University</i>	93.855			2,537
Microbiology and Infectious Diseases Research	93.856		13,778,881	
<i>Pass-Through From University of Minnesota</i>	93.856			164,641
<i>Pass-Through From Tufts University</i>	93.856			221,735
<i>Pass-Through From University of Maryland Baltimore</i>	93.856			429,555
<i>Pass-Through From Wake Forest University School of Medicine</i>	93.856			161,797
<i>Pass-Through From Florida State University</i>	93.856			271,964
<i>Pass-Through From Vaccine Research Institute</i>	93.856			221,859
<i>Pass-Through From University of Maryland</i>	93.856			209,008
<i>Pass-Through From Tufts University</i>	93.856			94,034
<i>Pass-Through From Innovative Biologics INC</i>	93.856			34,805
<i>Pass-Through From Social &amp; Scientific Systems</i>	93.856			129,834
<i>Pass-Through From Portland State University</i>	93.856			57,506
<i>Pass-Through From University of Maryland</i>	93.856			17,177
<i>Pass-Through From University of California</i>	93.856			111,423
Pharmacology, Physiology, and Biological Chemistry Research	93.859		30,548,347	
<i>Pass-Through From University of New Mexico</i>	93.859			5,726
<i>Pass-Through From Johns Hopkins University</i>	93.859			170,449
<i>Pass-Through From University of Arkansas for Medical</i>	93.859			12,837
<i>Pass-Through From Utah State University</i>	93.859			118,374
<i>Pass-Through From Duke University</i>	93.859			192,730
<i>Pass-Through From University of North Carolina</i>	93.859			62,859
Population Research	93.864		1,083,691	
Child Health and Human Development Extramural Research	93.865		11,504,466	
<i>Pass-Through From University of Minnesota</i>	93.865			223,105
<i>Pass-Through From University of Cincinnati</i>	93.865			(62,114)
<i>Pass-Through From C-Motion Inc</i>	93.865			17,919
<i>Pass-Through From University of Pennsylvania</i>	93.865			197,176
<i>Pass-Through From Columbia University</i>	93.865			8,100
<i>Pass-Through From University of New Mexico</i>	93.865			41,104
Aging Research	93.866		3,047,566	
<i>Pass-Through From University of Maryland</i>	93.866			14,203
<i>Pass-Through From University of California</i>	93.866			20,215
<i>Pass-Through From Boston University</i>	93.866			45,744
<i>Pass-Through From Washington State University</i>	93.866			8,921
<i>Pass-Through From University of Illinois</i>	93.866			67,534
<i>Pass-Through From University Of Michigan</i>	93.866			24,872
<i>Pass-Through From Washington University</i>	93.866			156,143
<i>Pass-Through From University Of Texas</i>	93.866			1,196
Vision Research	93.867		1,001,250	
<i>Pass-Through From EyeRx Research, Incorporated</i>	93.867			1,665
Medical Library Assistance	93.879		240,111	
Grants for Residency Training in Primary Care Medicine and Dentistry	93.884		1,437,885	
Health Care and Other Facilities	93.887		80,571	
Resource and Manpower Development in the Environmental Health Services	93.894		130,401	
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918		459,393	
Fogarty International Research Collaboration Award	93.934		(9,610)	
HIV Demonstration, Research, Public and Professional Education Projects	93.941		98,646	

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2006**

<b>Federal Department/Program/Federal/Pass-Through Entity</b>	<b>CFDA #</b>	<b>Other Identifying Numbers</b>	<b>Direct</b>	<b>Indirect</b>
Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (HIV) Infection in Selected Population Groups	93.943		50,001	
Health and Safety Programs for Construction Work	93.955		1,060,106	
Special Minority Initiatives	93.960		164,110	
<i>Pass-Through From University of Maryland</i>	93.960			3,374
Geriatric Education Centers	93.969		50,300	
Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems	93.988		4,314	
International Research and Research Training	93.989		1,506,019	
<i>Pass-Through From Research Triangle Institute</i>	93.989			26,484
Maternal and Child Health Services Block Grant to the States	93.994		576,629	
Other Assistance:				
Other Assistance	93.000		1,113,902	
Biomedical Imaging Program-IPA Assignment Agreement-IPA TATUM	93.000		245,366	
NIH, Arthritis & Musculoskeletal and Skin Diseases Research	93.000		714,385	
Other Assistance	93.000	HHSN275200503405C	237,770	
Other Assistance	93.000	HHSN266200400035C	2,838,589	
Smoking Relapse Among Mothers of Infants	93.000	R15 NR08028-01	17,707	
Dynamics and Control of Neuronal Pattern Formation	93.000	2R01 MH050006-11A1	455,509	
Recidivism, Drug Abuse and HIV Risk Behaviors	93.000	R01 DA 1469401	320	
Gene as Candidate Tumor Suppressor of CLL & MM	93.000	1R15 CA113331-01	31,822	
Electric Field as a Novel Neuronal Interface	93.000	5 R01 EB001507-03	456,930	
Generation and Description of Dendritic Morphology	93.000	2R01NS39600-07	389,990	
Dynamics and Control of Neuronal Pattern Formation	93.000	5 K02 MH001493-08	120,893	
<i>Pass-Through From Georgetown University Medical Center</i>	93.000			207,888
<i>Pass-Through From Social &amp; Scientific Systems Inc</i>	93.000			613,310
<i>Pass-Through From TriboFilm Research Inc</i>	93.000			33,865
<i>Pass-Through From University of Georgia</i>	93.000			(10)
<i>Pass-Through From University of Michigan - Ann Arbor</i>	93.000			96,101
<i>Pass-Through From Alpha Gamma Technologies</i>	93.000			35,707
<i>Pass-Through From George Washington University</i>	93.000			3,065
<i>Pass-Through From Nano Interface Technologies</i>	93.000			7,469
<i>Pass-Through From Research Triangle Park</i>	93.000			47,856
<i>Pass-Through From University of North Carolina</i>	93.000			109,157
<i>Pass-Through From Loma Linda University</i>	93.000			52,656
<i>Pass-Through From Cornell University</i>	93.000			40,423
<i>Pass-Through From Westat</i>	93.000			3,887
<i>Pass-Through From Texas Tech University Health Sciences Center</i>	93.000			54,921
<i>Pass-Through From University of Missouri-Columbia</i>	93.000			304,926
<b>Total Research and Development Cluster</b>			<b>262,494,505</b>	<b>11,683,481</b>
<b>Total U.S. Department of Health and Human Services</b>			<b>3,677,303,599</b>	<b>13,734,158</b>
<b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>				
State Commissions	94.003		237,356	
Learn and Serve America-School and Community Based Programs	94.004		366,966	
Learn and Serve America-Higher Education	94.005		218,566	
<i>Pass-Through From Virginia Governor's Commission on National and Community Service</i>	94.005			78,283
AmeriCorps	94.006		2,339,471	
Planning and Program Development Grants	94.007		6,900	
Training and Technical Assistance	94.009		100,487	
<b>Total Excluding Cluster Identified Below</b>			<b>3,269,746</b>	<b>78,283</b>
Research and Development Cluster:				
AmeriCorps	94.006			
<i>Pass-Through From Albemarle Department of Social Services</i>	94.006			(20,622)
Planning and Program Development Grants	94.007		1,758	
<b>Total Research and Development Cluster</b>			<b>1,758</b>	<b>(20,622)</b>
<b>Total Corporation for National and Community Service</b>			<b>3,271,504</b>	<b>57,661</b>
<b>SOCIAL SECURITY ADMINISTRATION</b>				
Social Security-Benefits Planning, Assistance, and Outreach Program	96.008		59,443	
<b>Total Excluding Clusters Identified Below</b>			<b>59,443</b>	<b>-</b>
Disability Insurance/SSI Cluster:				
Social Security-Disability Insurance	96.001		34,362,381	
<b>Total Disability Insurance/SSI Cluster</b>			<b>34,362,381</b>	<b>-</b>

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2006**

<b>Federal Department/Program/Federal/Pass-Through Entity</b>	<b>CFDA #</b>	<b>Other Identifying Numbers</b>	<b>Direct</b>	<b>Indirect</b>
Research and Development Cluster:				
Other Assistance:				
<i>Pass-Through From Cornell University</i>	96.000			34,359
Total Research and Development Cluster			-	34,359
Total Social Security Administration			34,421,824	34,359
<b>DEPARTMENT OF HOMELAND SECURITY</b>				
Pilot Demonstration or Earmarked Projects	97.001		123,736	
Urban Areas Security Initiative	97.008		5,185,772	
<i>Pass-Through From Office of the Deputy Mayor for Public Safety and Justice</i>	97.008			344,270
Boating Safety Financial Assistance	97.012		1,574,450	
Hazardous Materials Assistance Program	97.021		7,907	
Community Assistance Program State Support Services Element (CAP-SSSE)	97.023		109,772	
Public Assistance Grants	97.036		13,412,856	
Hazard Mitigation Grant	97.039		4,868,082	
Emergency Management Performance Grants	97.042		4,350,062	
State Fire Training Systems Grants	97.043		26,099	
Assistance to Firefighters Grant	97.044		37,122	
Pre-Disaster Mitigation	97.047		149,399	
Federal Assistance to Individuals and Households-Other Needs	97.050		(15,945)	
State and Local All Hazards Emergency Operations Planning	97.051		(8,881)	
Emergency Operations Centers	97.052		4,115,410	
Citizen Corps	97.053		86,849	
Port Security Grant Program for Critical National Seaports	97.056		874,600	
Pre-Disaster Mitigation Disaster Resistant Universities	97.063		65,365	
Map Modernization Management Support	97.070		74,709	
Metropolitan Medical Response System	97.071			
<i>Pass-Through From Metropolitan Medical Response System</i>	97.071			21,688
State Homeland Security Program (SHSP)	97.073		2,613,095	
Law Enforcement Terrorism Prevention Program (LETPP)	97.074		460,534	
Buffer Zone Protection Plan (BZPP)	97.078		1,908,551	
Total Excluding Clusters Identified Below			40,019,544	365,958
Homeland Security Cluster:				
Homeland Security Grant Program	97.004		35,543,924	
<i>Pass-Through From Danville City</i>	97.004			377,298
Homeland Security Grant Program	97.067		1,424,801	
Total for Homeland Security Cluster			36,968,725	377,298
Research and Development Cluster:				
Research Projects				
Urban Areas Security Initiative	97.002		6,439	
<i>Pass-Through From George Washington University</i>	97.008			153,881
Flood Mitigation Assistance	97.029		74,412	
Competitive Training Grants	97.068		3,701	
Map Modernization Management Support	97.070		35,270	
Other Assistance:				
Integrated Topological Vulnerability and Asset Management	97.000	FA8750-05-C-0212	388,446	
Private Sector CIP Partnership Initiatives	97.000	HSHQPA-04-D-0000-2	549,492	
<i>Pass-Through From Dartmouth College</i>	97.000			30,983
<i>Pass-Through From Northrop Grumman</i>	97.000			10,738
<i>Pass-Through From Mitretek Systems</i>	97.000			188
Total Research and Development Cluster			1,057,760	195,790
Total for Department of Homeland Security			78,046,029	939,046
<b>U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT</b>				
Non-Governmental Organization Strengthening (NGO)				
<i>Pass-Through From Nat'l Telecommunication Cooperative Association</i>	98.004			44,129
John Ogonowski Farmer-to-Farmer Program	98.009		177,459	
Other Assistance:				
Other Assistance	98.000		249,591	
<i>Pass-Through From Association Liaison Office for Univ Co</i>	98.000			82,496
Total Excluding Cluster Identified Below			427,050	126,625
Research and Development Cluster:				
USAID Foreign Assistance for Programs Overseas	98.001		3,022,845	

**COMMONWEALTH OF VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2006**

<b>Federal Department/Program/Federal/Pass-Through Entity</b>	<b>CFDA #</b>	<b>Other Identifying Numbers</b>	<b>Direct</b>	<b>Indirect</b>
Non-Governmental Organization Strengthening (NGO)	98.004		3,438	
Other Assistance:				
Other Assistance	98.000		183,193	
Other Assistance	98.000	LAG-G-0-93-53	581,130	
<i>Pass-Through From The Mountain Institute</i>	98.000			628
<i>Pass-Through From Instituto de Pesquisa Ambiental da</i>	98.000			21,657
<i>Pass-Through From Research Corporation of the Universities</i>	98.000			29,509
<i>Pass-Through From Association Liaison Office for Univ Co</i>	98.000			120,981
<i>Pass-Through From Chemonics International Inc</i>	98.000			82,833
<i>Pass-Through From University of Georgia</i>	98.000			158,816
<i>Pass-Through From Contraceptive Research &amp; Development</i>	98.000			21
<i>Pass-Through From The Nature Conservancy</i>	98.000			243,861
			<u>3,790,606</u>	<u>658,306</u>
Total Research and Development Cluster				
			<u>4,217,656</u>	<u>784,931</u>
Total for U.S. Agency for International Development				
			<u>4,217,656</u>	<u>784,931</u>
<b>OTHER FEDERAL ASSISTANCE</b>				
Research and Development Cluster:				
Other Assistance:				
Monitoring Individuals and Organizations Technical Working Group				
Program (MI & O TWG)	99.000	2004-G877300-000	311,593	
<i>Pass-Through From Science Applications International Corp</i>	99.000			204,284
			<u>311,593</u>	<u>204,284</u>
Total Other Federal Assistance				
			<u>311,593</u>	<u>204,284</u>
Total Federal Grantor Agencies			<u>7,893,493,412</u>	<u>56,013,369</u>

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, 2006

1. PURPOSE OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, 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, Institute for Advanced Learning and Research, Virginia Housing Development Authority, Virginia Resources Authority, the Hampton Roads Sanitation District Commission, Virginia State Crime Commission, Commission on Virginia Alcohol Safety Action Program, Youth Commission, and Capitol Police.

2. SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The information in the accompanying "Schedule of Expenditures of Federal Awards" is presented in accordance with OMB Circular A-133. The schedule presents a summary of direct and indirect federal financial assistance by federal department and CFDA Number.

Federal Financial Assistance – The Single Audit Act Amendments of 1996 (Public Law 104-156) and OMB Circular A-133 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 vendor 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 Federal Assistance – Assistance received directly from the Federal government or received in a pass-through relationship from other State entities is classified as direct expenditures on the "Schedule of Expenditures of Federal Awards."

Indirect Federal Assistance – Assistance received in a pass-through relationship from entities other than the Federal government or other State entities is classified as indirect expenditures on the "Schedule of Expenditures of Federal Awards."

Major Programs – The Single Audit Act Amendments of 1996 and OMB Circular A-133 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 OMB Circular A-133.

Catalog of Federal Domestic Assistance – 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) which is reflected in the accompanying schedule.

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
Child Care	Highway Safety
Child Nutrition	Homeland Security
Community Development Block	Medicaid
Grants Entitlement and Small Cities	Research and Development
Disability Insurance/SSI	Public Works and Economic Development
Emergency Food Assistance	Schools and Roads
Employment Services	Special Education
Federal Transit	Student Financial Assistance Programs
Fish and Wildlife	TRIO
Food Stamp	Workforce Investment Act

Research and Development, Student Financial Assistance Programs, and Highway Planning and Construction clusters expend funds from several Federal departments. The amount expended for these three clusters are reported under the appropriate federal department.

The total amount expended for Student Financial Assistance was \$846,649,351 consisting of the following federal departments:

<u>Federal Department</u>	<u>Amount Expended</u>
Department of Education	\$836,475,127
Department of Health and Human Services	<u>10,174,224</u>
Total	<u>\$846,649,351</u>

The total for Highway Planning and Construction was \$487,578,665, from the Department of Transportation. The total amount expended for Research and Development was \$488,902,409, consisting of the following federal departments:

<u>Federal Department</u>	<u>Amount Expended</u>
Agency for International Development	\$ 3,790,606
Appalachian Regional Commission	30,313
Corporation for National and Community Service	1,758
Department of Agriculture	19,400,186
Department of Commerce	12,851,015
Department of Defense	55,036,524
Department of Education	13,436,735
Department of Energy	13,385,738
Department of Health and Human Services	262,494,505
Department of Homeland Security	1,057,760
Department of Housing and Urban Development	588,780
Department of Justice	2,004,553
Department of State	213,165
Department of the Interior	4,072,518
Department of Transportation	8,718,646
Environmental Protection Agency	2,678,405
Federal Emergency Management Agency	40,870
Institute of Peace	15,620
National Aeronautics and Space Administration	19,911,889
National Archives and Records Administration	273,052
National Foundation on the Arts and the Humanities	3,128,139
National Science Foundation	65,393,748
Other Federal Assistance	311,593
Scholarship and Fellowship Foundations	(1,405)
Tennessee Valley Authority	<u>67,696</u>
Total	<u>\$488,902,409</u>

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 paid rather than when the obligation is incurred. Federal non-cash assistance and loan/loan guarantee program activities are presented as described in Notes 2-C and 2-D below.

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, 10.559, 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:

<u>CFDA #</u>	
10.550	\$ 298,429
10.555	21,117,859
10.559	118,926
10.569	4,860,872

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

<u>CFDA #</u>	
10.550	\$141,649
10.555	80,438

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, 2006. Administrative expenditures of \$1,043,591 are not included in the accompanying schedule. The value of surplus property on hand at June 30, 2006 totaled \$1,783,785.

Childhood Immunization Grants (CFDA Number 93.268) – The U.S. Department of Health and Human Services purchases and distributes immunizations to the Virginia Department of Health for use by the local health departments. The amount presented in the accompanying schedule reflects the cost of immunizations to the federal government of \$22,259,062. The remaining amount of \$5,116,338 is administrative expenditures. The value of inventory on hand at June 30, 2006 was \$6,941,333.

D. Loan/Loan Guarantee Programs

Family Federal Education Loans (CFDA Number 84.032) – The amount in the accompanying schedule reflects the value of new Stafford, PLUS, and SLS loans disbursed to students during the fiscal year.

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, 2006.

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.

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, 2006.

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, 2006.

College Housing and Academic Facilities Loans (CFDA Number 84.142) – The amount in the accompanying schedule reflects the outstanding balance of loans payable at June 30, 2006.

Capitalization Grants for State Revolving Funds (CFDA Number 66.458) and Capitalization Grants for Drinking Water State Revolving Fund (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, 2006 were \$26,411,623 and are included on the schedule. Capitalization grants received for the DWSRF for the fiscal year ended June 30, 2006, were \$11,578,696 and are also included on the schedule. In addition, the Commonwealth distributed additional second generation CWSRF and DWSRF loan disbursements totaling \$71,903,438 during the fiscal year ended June 30, 2006, which are not included on the schedule.

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 sub recipients at June 30, 2006.

E. Emergency Unemployment Benefits

The amount included in the accompanying schedule for Unemployment Insurance (CFDA Number 17.225) includes \$48,836,613 administrative costs, \$20,009,266 federal unemployment benefits paid to federal employees, \$0 federal disaster unemployment benefits paid to federal and non-federal employees, \$5,224 Temporary Extended Unemployment Compensation paid to all benefit recipients, and \$327,505,272 state unemployment benefits paid to non-federal employees.

F. Program Expenditures

Certain transaction 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. OTHER ASSISTANCE PROGRAMS

Federal financial assistance programs that have not been assigned a CFDA Number have been included in the accompanying "Schedule of Expenditures of Federal Awards." Programs for which the grantor agency is known are reported as other assistance and are identified as CFDA Number XX.000, where XX represents the federal grantor agency.

4. ASSISTANCE PROVIDED TO NON-STATE SUBRECIPIENTS

The Commonwealth of Virginia disbursed pass-through funds to non-state subrecipients from the following programs:

<u>CFDA #</u>	<u>Name of Federal Program</u>	<u>Amount</u>
10.226	Secondary and Two-Year Postsecondary Agriculture Education Challenge Grants	\$ 11,838
10.455	Community Outreach and Assistance Partnership Program	78,000
10.500	Cooperative Extension Service	500,105
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children	1,878,076
10.576	Senior Farmers Market Nutrition Program	396,815
10.664	Cooperative Forestry Assistance	649,876
11.419	Coastal Zone Management Administration Awards	816,171
11.457	Chesapeake Bay Studies	65,000
12.000	Other Assistance	361,502
12.112	Payments to States in Lieu of Real Estate Taxes	173,852
12.630	Basic, Applied, and Advanced Research in Science and Engineering	15,804
12.910	Research and Technology Development	36,187
14.228	Community Development Block Grants/State's Program	26,374,163
14.235	Supportive Housing Program	128,694
14.239	HOME Investment Partnerships Program	14,945,652
15.616	Clean Vessel Act	153,176
15.622	Sportfishing and Boating Safety Act	860,954
15.904	Historic Preservation Fund Grants-In-Aid	81,346
16.101	Equal Employment Opportunity	24,064
16.523	Juvenile Accountability Incentive Block Grants	784,821
16.528	Training Grants to Stop Abuse and Sexual Assault of Older Individuals or Individuals with Disabilities	36,950
16.540	Juvenile Justice and Delinquency Prevention-Allocation to States	1,089,549
16.575	Crime Victim Assistance	8,515,684
16.579	Byrne Formula Grant Program	2,953,618

<u>CFDA #</u>	<u>Name of Federal Program</u>	<u>Amount</u>
16.580	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	3,039,398
16.588	Violence Against Women Formula Grants	2,315,008
16.589	Rural Domestic Violence and Child Victimization Enforcement Grant Program	175,530
16.590	Grants to Encourage Arrest Policies and Enforcement of Protection Orders	71,246
16.592	Local Law Enforcement Block Grants Program	194,618
16.593	Residential Substance Abuse Treatment for State Prisoners	116,913
16.611	Closed-Circuit Televising of Child Victims of Abuse	56,108
17.235	Senior Community Service Employment Program	3,149,828
17.257	One-Stop Career Center Initiative	8,775
17.720	Employment Programs for People with Disabilities	463,351
19.000	Other Assistance	18,985
20.000	Other Assistance	20,730
20.505	Federal Transit-Metropolitan Planning Grants	1,678,278
20.509	Formula Grants for Other Than Urbanized Areas	10,881,402
20.513	Capital Assistance Program for Elderly Persons and Persons with Disabilities	7,996
20.516	Job Access-Reverse Commute	244,282
20.607	Alcohol Open Container Requirements	2,478,304
20.703	Interagency Hazardous Materials Public Sector Training and Planning Grants	76,047
39.000	Other Assistance	206,335
39.011	Election Reform Payments	2,162,011
45.310	State Library Program	6,750
47.076	Education and Human Resources	25,208
59.037	Small Business Development Center	475,933
66.454	Water Quality Management Planning	220,196
66.458	Capitalization Grants for Clean Water State Revolving Funds	25,523,503
66.460	Nonpoint Source Implementation Grants	1,235,738
66.461	Wetland Program Grants	32,621
66.463	Water Quality Cooperative Agreements	19,205
66.466	Chesapeake Bay Program	313,151
66.468	Capitalization Grants for Drinking Water State Revolving Funds	10,131,476
66.605	Performance Partnership Grants	156,953
66.708	Pollution Prevention Grants Program	7,500
66.805	Leaking Underground Storage Tank Trust Fund Program	45,000
81.000	Other Assistance	261,166
84.002	Adult Education-State Grant Program	10,384,970
84.010	Title I Grants to Local Educational Agencies	201,355,960
84.011	Migrant Education-State Grant Program	449,418

<u>CFDA #</u>	<u>Name of Federal Program</u>	<u>Amount</u>
84.013	Title I Program for Neglected and Delinquent Children	258,061
84.048	Vocational Education-Basic Grants to States	16,367,869
84.069	Leveraging Educational Assistance Partnership	310,000
84.116	Fund for the Improvement of Postsecondary Education	611
84.181	Special Education-Grants for Infants and Families with Disabilities	97,270
84.186	Safe and Drug-Free Schools and Communities-State Grants	7,883,342
84.213	Even Start-State Educational Agencies	3,374,515
84.215	Fund for the Improvement of Education	61,501
84.243	Tech-Prep Education	191,482
84.264	Rehabilitation Training-Continuing Education	4,515
84.287	Twenty-First Century Community Learning Centers	11,737,978
84.298	State Grants for Innovative Programs	6,038,531
84.302	Regional Technology in Education Consortia	35,335
84.318	Education Technology State Grants	7,953,018
84.323	Special Education-State Program Improvement Grants for Children with Disabilities	25,768
84.330	Advanced Placement Program	191,328
84.332	Comprehensive School Reform Demonstration	3,701,170
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	741,308
84.336	Teacher Quality Enhancement Grants	606,674
84.357	Reading First State Grants	12,707,183
84.358	Rural Education	2,149,674
84.365	English Language Acquisition Grants	8,770,618
84.367	Improving Teacher Quality State Grants	57,020,594
84.938	Hurricane Education Recovery	3,296,205
90.401	Help America Vote Act Requirements Payments	11,383,262
93.041	Special Programs for the Aging-Title VII, Chapter 3-Programs for Prevention of Elder Abuse, Neglect, and Exploitation	119,268
93.042	Special Programs for the Aging-Title VII, Chapter 2-Long Term Care Ombudsman Services for Older Individuals	349,310
93.043	Special Programs for the Aging-Title III, Part D-Disease Prevention and Health Promotion Services	519,112
93.048	Special Programs for the Aging-Title IV-and Title II-Discretionary Projects	82,628
93.051	Alzheimer's Disease Demonstration Grants to States	239,503
93.052	National Family Caregiver Support	3,577,965
93.107	Model State-Supported Area Health Education Centers	455,289
93.110	Maternal and Child Health Federal Consolidated Programs	37,560
93.116	Project Grants and Cooperative Agreements for Tuberculosis Control Programs	351,332
93.136	Injury Prevention and Control Research and State and Community Based Programs	667,422

<u>CFDA #</u>	<u>Name of Federal Program</u>	<u>Amount</u>
93.184	Disabilities Prevention	5,000
93.197	Childhood Lead Poisoning Prevention Projects-State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	125,920
93.235	Abstinence Education	104,865
93.241	State Rural Hospital Flexibility Program	153,166
93.243	Substance Abuse and Mental Health Services-Projects of Regional and National Significance	75,572
93.256	State Planning Grant-Health Care Access for the Uninsured	374,056
93.259	Rural Access to Emergency Devices Grant	202,146
93.268	Immunization Grants	238,644
93.283	Centers for Disease Control and Prevention-Investigations and Technical Assistance	1,308,462
93.301	Small Rural Hospital Improvement Grants	84,060
93.395	Cancer Treatment Research	18,893
93.556	Promoting Safe and Stable Families	5,673,364
93.558	Temporary Assistance for Needy Families	59,950,127
93.563	Child Support Enforcement	148,491
93.564	Child Support Enforcement Research	114,975
93.566	Refugee and Entrant Assistance-State Administered Programs	2,994,389
93.568	Low-Income Home Energy Assistance	3,750,019
93.569	Community Services Block Grant	8,355,445
93.571	Community Services Block Grant Discretionary Awards-Community Food and Nutrition	78,136
93.576	Refugee and Entrant Assistance-Discretionary Grants	1,222,636
93.584	Refugee and Entrant Assistance-Targeted Assistance Grants	809,701
93.590	Community-Based Family Resource and Support Grants	484,765
93.597	Grants to States for Access and Visitation Programs	300,882
93.599	Chafee Education and Training Vouchers Program (ETV)	280,353
93.600	Head Start	101,252
93.603	Adoption Incentive Payments	180,593
93.617	Voting Access for Individuals with Disabilities-Grants to States	81,370
93.652	Adoption Opportunities	259,502
93.658	Foster Care-Title IV-E	82,445,884
93.659	Adoption Assistance	13,755,600
93.667	Social Services Block Grant	61,390,179
93.669	Child Abuse and Neglect State Grants	1,033,643
93.671	Family Violence Prevention and Services/Grants for Battered Women's Shelters-Grants to States and Indian Tribes	1,879,584
93.674	Chafee Foster Care Independent Living	1,546,708
93.767	State Children's Insurance Program	2,145,199

<u>CFDA #</u>	<u>Name of Federal Program</u>	<u>Amount</u>
93.779	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	674,092
93.822	Health Careers Opportunity Program	47,382
93.849	Kidney Diseases, Urology and Hematology Research	215,977
93.879	Medical Library Assistance	15,000
93.884	Grants for Residency Training in Primary Care Medicine and Dentistry	110,871
93.888	Specially Selected Health Projects	40,000
93.889	National Bioterrorism Hospital Preparedness Program	11,779,889
93.912	Rural Health Outreach and Rural Network Development Program	131,938
93.913	Grants to States for Operation of Offices of Rural Health	48,750
93.917	HIV Care Formula Grants	2,568,669
93.926	Healthy Start Initiative	317,920
93.940	HIV Prevention Activities-Health Department Based	2,495,920
93.945	Assistance Programs for Chronic Disease Prevention and Control	191,282
93.969	Geriatric Education Centers	38,337
93.977	Preventive Health Services-Sexually Transmitted Diseases Control Grants	95,957
93.988	Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems	52,896
93.991	Preventive Health and Health Services Block Grant	173,104
93.994	Maternal and Child Health Services Block Grant to the States	507,682
93.995	Adolescent Family Life-Demonstration Projects	92,326
94.004	Learn and Serve America-School and Community Based Programs	310,351
94.006	AmeriCorps	2,249,646
97.008	Urban Areas Security Initiative	5,185,772
97.021	Hazardous Materials Assistance Program	1,006
97.036	Public Assistance Grants	12,563,033
97.039	Hazard Mitigation Grant	4,496,963
97.042	Emergency Management Performance Grants	1,357,879
97.047	Pre-Disaster Mitigation	83,922
97.053	Citizen Corps	7,000
97.054	Community Emergency Response Teams	713
97.073	State Homeland Security Program (SHSP)	1,701,865
97.074	Law Enforcement Terrorism Prevention Program (LETPP)	422,157
97.078	Buffer Zone Protection Plan (BZPP)	1,842,059
	Aging Cluster	22,181,284
	Research and Development Cluster	45,532,273
	Child Nutrition Cluster	173,859,638
	Food Stamps Cluster	58,795,585
	Schools and Roads Cluster	1,024,142
	Public Works and Economic Development Cluster	13,401
	WIA Cluster	31,696,981

<u>CFDA #</u>	<u>Name of Federal Program</u>	<u>Amount</u>
	Highway Planning and Construction	35,879,264
	Federal Transit	26,565
	Highway Safety Cluster	3,407,930
	Special Education (IDEA)	252,828,315
	CCDF	125,487,087
	Medicaid	47,178,330
	Homeland Security	25,945,188
	Total	<u>\$1,625,598,912</u>

## ACRONYMS FOR AGENCIES AND INSTITUTIONS

<u>Acronym</u>	<u>Agency / Institution</u>
ABC	Department of Alcoholic Beverage Control
APA	Auditor of Public Accounts
CVCC	Central Virginia Community College
DGS	Department of General Services
DHRM	Department of Human Resource Management
DMAS	Department of Medical Assistance Services
DMHMRSAS	Department of Mental Health, Mental Retardation, and Substance Abuse Services
DMV	Department of Motor Vehicles
DOA	Department of Accounts
DRPT	Department of Rail and Public Transportation
DSS	Department of Social Services
DVS	Department of Veteran's Services
VCCS	Virginia Community College System
VCU	Virginia Commonwealth University
VDH	Virginia Department of Health
VEC	Virginia Employment Commission
VITA	Virginia Information Technologies Agency
VRS	Virginia Retirement System

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