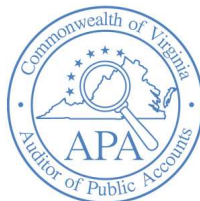


# AUDITOR OF PUBLIC ACCOUNTS



## 2022 ANNUAL WORK PLAN

Auditor of Public Accounts  
Staci A. Henshaw, CPA  
[www.apa.virginia.gov](http://www.apa.virginia.gov)



# OUR MISSION & OUR VALUES

The Auditor of Public Accounts serves Virginia citizens and decision makers by providing unbiased, accurate information and sound recommendations to improve accountability and financial management of public funds.



## **Collaborative**

*We work together to create greater value.*

## **Engaged**

*We see what needs to be done and participate or become involved.*

## **Knowledgeable**

*We are well-informed and insightful.*

## **Professional**

*We act in a manner that reflects favorably on ourselves, our workers, and the APA.*

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## SUMMARY OF 2022 ANNUAL WORK PLAN

Project Area	Budget
<b>Special Projects</b>	<b>5,800</b>
<b>Executive Branch</b>	<b>107,035</b>
Executive Offices	500
Administration	1,850
Commerce and Trade	3,525
Education	2,475
Education – Higher Education Institutions	55,000
Finance	24,175
Health and Human Resources	11,970
Natural Resources	100
Public Safety and Homeland Security	1,675
Transportation	5,765
<b>Independent Agencies</b>	<b>10,280</b>
<b>Local Governments, Clerks, and Courts</b>	<b>15,070</b>
<b>Cycled Agencies</b>	<b>9,900</b>
<b>Total Audit Projects Work Plan Hours</b>	<b>148,085</b>
<b>Audit Support Projects</b>	<b>3,775</b>
<b>Total Audit and Support Projects Work Plan Hours</b>	<b>151,860</b>

## SPECIAL PROJECTS BUDGET

Required by Legislation, Statute, or Appropriation Act

Project Area	Objectives	Reference	Budget
Commonwealth Data Point	<ul style="list-style-type: none"> <li>• Compile and maintain a searchable database on the Auditor of Public Accounts internet website.</li> <li>• Include certain state expenditure, revenue, salary, and demographic information and visualizations in the database as specified in the Code of Virginia.</li> </ul>	Section 30-133 of the Code of Virginia	2,225
Local Government Fiscal Distress Analysis	<ul style="list-style-type: none"> <li>• Annually review early warning system and locality financial and nonfinancial data to make preliminary determination of any potential local fiscal distress using established criteria.</li> <li>• Notify applicable localities of preliminary determination of potential fiscal distress.</li> <li>• Upon request from a locality, perform detailed review to determine extent of fiscal distress.</li> <li>• If situation of fiscal distress exists, notify Governor, Chairmen of House Appropriations and Senate Finance Committees, and the locality of specific issues and recommended actions that may be needed to further assess, help stabilize, or remediate the situation.</li> </ul>	Chapter 1289 of 2020 Acts of Assembly, Item 4-8.03	500
Review of Chapter 759/769 Bond Issuance Limit	<ul style="list-style-type: none"> <li>• Report annually to the Governor, Speaker of the House of Delegates, President Pro-Tempore of the State Senate, and the Chairmen of the House Appropriations and Senate Finance Committees regarding the adherence to the annual issuance limits.</li> </ul>	Chapters 759/769 of the 2016 Acts of the Assembly, Enactment 10	175

## SPECIAL PROJECTS BUDGET

Required by Legislation, Statute, or Appropriation Act, continued

Project Area	Objectives	Reference	Budget
APA Annual Report	<ul style="list-style-type: none"> <li>Describe the work performed by the Auditor of Public Accounts during the fiscal year and the significant findings.</li> </ul>	Section 30-133 of the Code of Virginia	120
MEI Project Approval Commission	<ul style="list-style-type: none"> <li>Assist the Major Employment and Investment Project Approval Commission.</li> </ul>	Section 30-311 of the Code of Virginia	10
PPEA Comprehensive Agreement Review	<ul style="list-style-type: none"> <li>Periodically review interim and comprehensive agreements entered into to ensure compliance with required provisions.</li> </ul>	Section 56-575.18 of the Code of Virginia	20
Review of Performance Measures	<ul style="list-style-type: none"> <li>Using a risk-based approach, evaluate the need to perform a detailed review of agencies' performance measures.</li> </ul>	Section 30-133B of the Code of Virginia	20

Joint Legislative Audit and Review Commission Report Recommendation

Project Area	Objectives	Reference	Budget
Review of Coordination and Benefit Calculation for Disability Related Employee Benefit Programs	<ul style="list-style-type: none"> <li>Determine the frequency and magnitude of errors in calculating and paying wage replacement benefits for workers' compensation and the Virginia Sickness and Disability Program (VSDP).</li> <li>Assess the extent to which errors are ultimately corrected.</li> <li>Identify opportunities to better coordinate payments between the workers' compensation and VSDP programs.</li> </ul>	2019 Virginia's Workers' Compensation System and Disease Presumptions Report	800

## SPECIAL PROJECTS BUDGET

Risk-Based Analysis

Project Area	Objectives	Budget
Capital Project Monitoring	<ul style="list-style-type: none"> <li>Develop new approaches to auditing capital outlay and pilot them on selected projects before implementing across all audits.</li> </ul>	90
Comparative Report for Higher Education	<ul style="list-style-type: none"> <li>Provide financial comparison and analysis of the various public institutions of higher education in Virginia, considering the size and type of institution, and using techniques such as ratio analysis to further analyze and compare financial information.</li> <li>Periodically present this information in a report to aid decision makers and improve transparency and comparability for citizen-users of financial information.</li> </ul>	125
Fraud Monitoring	<ul style="list-style-type: none"> <li>Investigate potential fraudulent activity reported to the Auditor of Public Accounts.</li> </ul>	180
Progress Report on Selected Systems Development Projects in the Commonwealth	<ul style="list-style-type: none"> <li>Provide a periodic summary report of ongoing monitoring activities over the systems development process for major systems to determine the projects are on schedule, on budget, and provide required functionality.</li> <li>This report will include systems development projects for the various departments, agencies, and higher education institutions.</li> </ul>	910
Review System Implementation for GASB 87 Leases	<ul style="list-style-type: none"> <li>Determine whether systems implemented by the Department of Accounts and Department of General Services to account for the Commonwealth's leases under the new lease accounting standards are adequate.</li> </ul>	225
Statewide Analysis of Cardinal	<ul style="list-style-type: none"> <li>Assess and test the critical statewide internal controls and business rules within Cardinal.</li> <li>Develop queries and exception reports to assist in testing Cardinal statewide.</li> <li>Gain an understanding of the internal controls within the new Human Capital Management module and begin developing tests over these controls.</li> </ul>	400
<b>Total – Special Projects</b>		<b>5,800</b>

## AGENCIES AND INSTITUTIONS BUDGET

By Branch and Secretariat

<b>Executive Branch</b>	
<b><u>Executive Offices</u></b>	
<i>Financial related audit to ensure the adherence to state laws and regulations and proper recording, internal controls, and management of funds to support the executive management of the Commonwealth.</i>	
Attorney General and Department of Law	<u>500</u>
Subtotal	500
<b><u>Administration</u></b>	
<i>The audit of the Department of Human Resource Management supports the Annual Comprehensive Financial Report (ACFR) audit. This audit also ensures adherence to state laws and regulations and proper recording, internal controls, and management of funds. The audit of the Virginia Information Technologies Agency also supports the ACFR audit and will focus on how the agency is providing information technology services to other state agencies and managing those related contracts.</i>	
Department of Human Resource Management	1,290
Virginia Information Technologies Agency	<u>560</u>
Subtotal	1,850
<b><u>Commerce and Trade</u></b>	
<i>The audit of the Virginia Employment Commission supports the ACFR audit and Single Audit of federal funds. Financial statement audits of the Virginia Innovation Partnership Authority/Center for Innovative Technology and Virginia Economic Development Partnership satisfy various Code of Virginia requirements.</i>	
Virginia Innovation Partnership Authority/Center for Innovative Technology	750
Virginia Economic Development Partnership	525
Virginia Employment Commission	<u>2,250</u>
Subtotal	3,525
<b><u>Education</u></b>	
<i>The financial related audit of the Department of Education ensures the adherence to laws and regulations, and proper recording, internal controls, and management of funds. The audit of the Department of Education also supports the ACFR audit and Single Audit of federal funds. A financial statement audit of the Virginia Biotechnology Research Partnership Authority satisfies Code of Virginia audit requirements.</i>	
Department of Education	1,800
Virginia Biotechnology Research Partnership Authority	<u>675</u>
Subtotal	2,475



## AGENCIES AND INSTITUTIONS BUDGET

Executive Branch, continued	
<b>Education – Higher Education Institutions</b>	
<i>Financial statement audits of the two and four-year institutions of higher education satisfy bond and reaccreditation requirements. These audits also support the Single Audit of federal funds on a cycled basis, and the audits of UVA, VCU, and VT support the ACFR. Also, the audits include agreed-upon procedures required by the National Collegiate Athletic Association (NCAA) covering revenue and expense activity of intercollegiate athletics.</i>	
Christopher Newport University	1,985
George Mason University	2,990
James Madison University	3,195
Longwood University	2,200
Norfolk State University	2,690
Old Dominion University	3,290
Radford University	2,460
The College of William and Mary	3,925
University of Mary Washington	2,035
University of Virginia (UVA)	5,425
University of Virginia Medical Center	3,090
Virginia Commonwealth University (VCU)	4,620
Virginia Community College System	7,445
Virginia Military Institute	2,350
Virginia Polytechnic Institute and State University (VT)	4,360
Virginia State University	<u>2,940</u>
Subtotal	55,000
<b>Finance</b>	
<i>Audits of the Finance agencies support the ACFR audit; Single Audit of federal funds; and the debt management, investing, budgeting, and revenue collection functions of the Commonwealth. The results of these audits are included in the report on the Agencies of the Secretary of Finance. Department of the Treasury includes the financial statement audits of the Virginia Public Building Authority, Virginia Public School Authority, Virginia College Building Authority, and the Local Government Investment Pool.</i>	
Department of Accounts/ACFR	9,690
Department of Planning and Budget/Appropriations	500
Department of Taxation	3,075
Department of the Treasury	5,060
Report on Agencies of the Secretary of Finance	100
Revenue Stabilization and Reserve Funds	160
Single Audit of Federal Funds	5,325
Board of Accountancy	<u>265</u>
Subtotal	24,175

## AGENCIES AND INSTITUTIONS BUDGET

<b>Executive Branch, continued</b>	
<b><u>Health and Human Resources</u></b>	
<i>Financial related audits of the Health and Human Resources agencies support the Single Audit of federal funds and the ACFR audit and ensure adherence to laws and regulations and proper recording, internal controls, and management of funds. In addition to the agencies listed below, the report on the Agencies of the Secretary of Health and Human Resources includes the Office of Comprehensive Services for At-Risk Youth and Families. The hours for the Office of Comprehensive Services for At-Risk Youth and Families are included within the Department of Education since it serves as the fiscal agent for this program.</i>	
Department of Behavioral Health and Developmental Services	3,000
Department of Health	2,495
Department of Medical Assistance Services	3,455
Department of Social Services	2,900
Report on Agencies of the Secretary of Health and Human Resources	<u>120</u>
Subtotal	11,970
<b><u>Natural Resources</u></b>	
<i>Financial related audit of agency ensures adherence to laws and regulations and proper recording, internal controls, and management of funds.</i>	
Potomac River Fisheries Commission	<u>100</u>
Subtotal	100
<b><u>Public Safety and Homeland Security</u></b>	
<i>Financial related audit of Corrections supports the ACFR and ensures the adherence to state laws and regulations and proper recording, internal controls, and management of funds.</i>	
Department of Corrections	<u>1,675</u>
Subtotal	1,675
<b><u>Transportation</u></b>	
<i>Financial related audits of these agencies support the ACFR audit and ensure adherence to laws and regulations and proper recording, internal controls, and management of funds. The results of these audits are included in the report of the Agencies of the Secretary of Transportation.</i>	
Department of Motor Vehicles	2,100
Department of Transportation	3,575
Report on Agencies of the Secretary of Transportation	<u>90</u>
Subtotal	5,765
<b>Total – Executive Branch</b>	<b>107,035</b>

## AGENCIES AND INSTITUTIONS BUDGET

<b>Independent Agencies</b>	
<i>Financial statement audits of these agencies support the ACFR audit and satisfy various legislative requirements. The audits also ensure adherence to state laws and regulations and proper recording, internal controls, and management of funds.</i>	
Virginia Alcoholic Beverage Control Authority	1,670
Virginia Lottery	1,810
Virginia Retirement System	6,800
<b>Total – Independent Agencies</b>	<b>10,280</b>
<b>Local Governments, Clerks, and Courts</b>	
<i>The Comparative Report summarizes local government revenues and expenditures. Quality reviews are performed for selected local government audits submitted to the Auditor of Public Accounts. Compliance audits of judicial entities and constitutional officers ensure adherence to state laws and regulations and accountability for state funds.</i>	
Comparative Report and Quality Reviews	3,200
State Accounts (131)	2,575
Judicial Entities: Circuit Courts (105), District Courts (212), General Receivers (7), and Magistrate Districts (31)	9,295
<b>Total – Local Government, Clerks, and Courts</b>	<b>15,070</b>

Approach for Cycled Agencies

*We use a risk-based approach for auditing cycled agencies, which are agencies that do not have a mandated annual audit requirement and do not support our ACFR or Single Audit of federal funds. Annually, we perform a risk analysis for all cycled agencies considering certain criteria and divide the agencies into two pools based on the resulting risk rating. Below are the approaches for both pools and agencies currently included in each pool. The agencies included in each pool are subject to change each year depending on risk.*

## AGENCIES AND INSTITUTIONS BUDGET

## Cycled Agencies

**Pool I**

*The agencies in this pool are subject to audit every year under a special project that focuses on an area that is determined to be significant for the agencies in this pool. We determine the specific area of focus based on the results of prior audits and internal control questionnaire results. We use risk analysis to determine the Pool I agencies at which we will perform detailed procedures related to this area. We will perform limited procedures at the remaining agencies. All agencies are also subject to an internal control questionnaire review with an on-site visit to verify controls once every three years.*

Assistive Technology Loan Fund Authority	Gunston Hall
Board of Bar Examiners	Indigent Defense Commission
Children's Services Act	Jamestown-Yorktown Foundation <sup>3</sup>
Commonwealth's Attorneys' Services Council	Marine Resources Commission
Compensation Board	Motor Vehicle Dealer Board
Department of Agriculture and Consumer Services	New College Institute
Department of Aviation	Office of the State Inspector General
Department of Criminal Justice Services	Payroll Service Bureau
Department of Elections	Southern Virginia Higher Education Center
Department of Environmental Quality	Southwest Virginia Higher Education Center
Department of Forensic Science	State Corporation Commission
Department of Forestry	State Council of Higher Education for Virginia
Department of Health Professions	Supreme Court of Virginia <sup>4</sup>
Department of Historic Resources	The Library of Virginia
Department of Housing and Community Development	The Science Museum of Virginia
Department of Juvenile Justice	Virginia Correctional Enterprises
Department of Labor and Industry	Virginia Department of Wildlife Resources
Department of Military Affairs	Virginia Foundation for Healthy Youth
Department of Mines, Minerals and Energy	Virginia Health Workforce Development Authority
Department of Professional and Occupational Regulation	Virginia Museum of Fine Arts
Department of Rail and Public Transportation	Virginia Museum of Natural History
Department of Small Business and Supplier Diversity <sup>1</sup>	Virginia Racing Commission
Department of Veterans Services <sup>2</sup>	Virginia School for the Deaf and the Blind
Frontier Culture Museum of Virginia	Virginia Tourism Authority
Genedge Alliance	Virginia Worker's Compensation Commission

1 – Includes Virginia Small Business Financing Authority.

2 – Includes Sitter & Barfoot Veterans Care Center and Virginia Veterans Care Center.

3 – Includes Jamestown-Yorktown Commemorations.

4 – Includes Clerk of the Supreme Court, Court of Appeals of Virginia, Joint Inquiry and Review Commission, and Virginia Criminal Sentencing Commission.

## AGENCIES AND INSTITUTIONS BUDGET

## Cycled Agencies, continued

**Pool II**

*We perform an annual audit of agencies classified in Pool II; however, the audit objectives and scope vary from the audits that we have traditionally performed. Generally, agencies classified in Pool II stay in the audit cycle for a minimum of three years and we plan our work accordingly. However, depending on the risk factors that resulted in their inclusion in the pool, some agencies may be in the audit cycle for a shorter period. We use a risk-based approach to determine the scope of the review for each agency selected. Therefore, our reports have a more limited scope, focusing on the specific area we select for review. This limited scope allows us to cover areas in more depth and additional areas that we may not have previously covered as we were focused primarily on significant cycles as opposed to those that may have higher risk.*

Department for Aging and Rehabilitative Services <sup>1,2</sup>	Department of General Services
Department of Emergency Management	Department of State Police
Department of Fire Programs	Tobacco Region Revitalization Commission
Department of Conservation and Recreation	Virginia Commission for the Arts
<b>Total – Cycled Agencies Pool I and II</b>	<b>9,900</b>

1 – Includes Wilson Workforce and Rehabilitation Center, Virginia Rehabilitation Center for the Blind and Vision Impaired, Virginia Board for People with Disabilities, Department for the Blind and Vision Impaired, and the Department for the Deaf and Hard-of-Hearing.

2 – We have deferred our audit of the Department of Aging and Rehabilitative Services for the 2022 Work Plan to allow sufficient time for these agencies to address findings noted in our prior audits.

### AUDIT SUPPORT PROJECTS

*Audit support activities are not related to a specific audit; however, they are necessary to support our work plan projects.*

Project Title	Description	Hours
Assistance to Other Agencies	<ul style="list-style-type: none"> <li>Provide assistance and collaborate with other oversight agencies as needed.</li> </ul>	50
Audit Tool Development	<ul style="list-style-type: none"> <li>Develop standardized tools for use in all audits in order to ensure audits meet the applicable auditing standards.</li> </ul>	1,260
Budget Review and Monitoring	<ul style="list-style-type: none"> <li>Review the details and changes to the Commonwealth's budget for all agencies within the work plan.</li> </ul>	610
Cycled Agency Risk Monitoring	<ul style="list-style-type: none"> <li>Monitor activity and perform risk assessment procedures for cycled agencies in order to determine the level of audit coverage that is needed.</li> </ul>	400
Exposure Draft Review	<ul style="list-style-type: none"> <li>Review exposure drafts for potential new auditing and accounting standards and provide formal feedback to applicable standard-setting bodies.</li> </ul>	350
Legislative Meetings and Requests	<ul style="list-style-type: none"> <li>Attend applicable legislative meetings and follow up on legislative requests.</li> </ul>	105
Office Automation	<ul style="list-style-type: none"> <li>Obtain and analyze data from Commonwealth systems for use in audits.</li> </ul>	300
Quality Control Reviews	<ul style="list-style-type: none"> <li>Annually conduct internal reviews of completed audits to ensure they were completed according to the applicable auditing standards.</li> </ul>	500
Systems Security Monitoring	<ul style="list-style-type: none"> <li>Monitor trends and attend meetings related to information systems security.</li> </ul>	200
<b>Total – Audit Support Projects</b>		<b>3,775</b>



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

May 3, 2021

Members, Joint Legislative Audit and Review Commission  
General Assembly Building  
Capitol Square  
Richmond, Virginia 23219

Members:

Pursuant to §§ 2.2-2901 and 30-132 of the Code of Virginia, the Commission establishes the scales of pay and number of positions for this Office. The Commission last established the scales and positions on May 13, 2019. In accordance with Item 477 X.3. of Chapter 552 of the 2021 Acts of the Assembly, we request that our minimum and maximum salaries be increased five percent effective on June 10, 2021, as shown on the proposed salary scales. This request will cover implementation of the five percent salary increase in Item 477 X.1.

While we do not anticipate exceeding the authorized number of positions, the foregoing is subject to the usual understanding that this Office retains the flexibility to staff in excess of the authorized number of positions so long as the costs remain within our appropriation.

Sincerely,  
Staci A. Henshaw  
Auditor of Public Accounts

## AUDITOR OF PUBLIC ACCOUNTS

## PROPOSED SALARY SCALES

Position	Number of Positions 2021	Present Scale	Proposed Scale Effective June 10, 2021
Deputy Auditor	2	\$100,655 - \$194,106	\$105,688 - \$203,811
Project Leader	14	77,054 - 180,290	80,907 - 189,305
Auditor	102	51,000 - 120,583	53,550 - 126,612
Staff	18	31,751 - 84,699	33,338 - 88,934
<b>Total</b>	<b>136</b>		





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## PEER REVIEW REPORT

April 16, 2021


The Honorable Staci A. Henshaw, CPA  
 Auditor of Public Accounts  
 Office of the Auditor of Public Accounts  
 101 North 14<sup>th</sup> Street  
 Richmond, Virginia 23219


We have reviewed the system of quality control of the Commonwealth of Virginia, Office of the Auditor of Public Accounts (the office) in effect for the period March 1, 2020 through February 28, 2021. A system of quality control encompasses the office's organizational structure and the policies adopted and procedures established to provide it with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The design of the system and compliance with it are the responsibility of the office. Our responsibility is to express an opinion on the design of the system and the office's compliance with the system based on our review.

We conducted our review in accordance with the policies and procedures for external peer reviews established by the National State Auditors Association (NSAA). In performing our review, we obtained an understanding of the office's system of quality control for engagements conducted in accordance with professional standards. In addition, we tested compliance with the office's quality control policies and procedures to the extent we considered appropriate. These tests covered the application of the office's policies and procedures on selected engagements. The engagements selected represented a reasonable cross-section of the office's engagements conducted in accordance with professional standards. We believe that the procedures we performed provide a reasonable basis for our opinion.

Our review was based on selective tests; therefore, it would not necessarily disclose all design matters in the system of quality control or all compliance matters with the system. Also, there are inherent limitations in the effectiveness of any system of quality control; therefore, noncompliance with the system of quality control may occur and not be detected. Projection of any evaluation of a system of quality control to future periods is subject to the risk that the system of quality control may become inadequate because of changes in conditions, or because the degree of compliance with the policies or procedures may deteriorate.

In our opinion, the system of quality control of the Commonwealth of Virginia, Office of the Auditor of Public Accounts in effect for the period March 1, 2020 through February 28, 2021 has been suitably designed and was complied with during the period to provide the audit organization with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Audit organizations can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. **The Commonwealth of Virginia, Office of the Auditor of Public Accounts has received a peer review rating of *pass*.**

  
 Jason Allen, CPA, CFE  
 Concurring Reviewer  
 External Peer Review Team  
 National State Auditors Association

  
 Michael J. Delaney, CPA, CFE, CITP  
 Team Leader  
 External Peer Review Team  
 National State Auditors Association

## AGENCY OFFICIALS

Staci A. Henshaw, CPA, CGMA  
Auditor of Public Accounts

LaToya D. Jordan, CPA, CGFM, MBA  
Deputy Auditor for Human Capital and Operations

Eric M. Sandridge, CPA, CGFM, CISA, MSBA  
Deputy Auditor for Technology and Innovation

Directors by Specialty Area	
Acquisitions and Contract Management	J. Michael Reinholtz, CPA, CISA, VCO, MACIS
Budget and Legislative Monitoring	Linda C. Wade, CPA, CFE, CGFM, Graduate Certificate in Public Administration
Capital Asset Management	DeAnn B. Compton, CPA, VCCO, CISA
Compliance Assurance	George D. Strudgeon, CPA, CGFM, CGMA, MBA, Advanced Single Audit Certificate
Data Analysis	April V. Cassada, CPA, CISA, CITP
Higher Education Programs	David L. Rasnic, CPA, CISA
Human Resources and Professional Development	Berkeley A. R. Wolford, SPHR, SHRM-SCP
Information Systems Security and Office Technology	Goran G. Gustavsson, MBA, CISSP, CISM
Local Government and Judicial Systems	Laurie J. Hicks, CPA, CFE
Procurement and Business Operations	Carnell N. Bagley, MBA, CPPB, VCO
Reporting and Standards	Zachary L. Borgerding, CPA, CGFM, CISA
Strategic Risk and Project Management	Jennifer D. Eggleston, CPA, CGFM, CISA Kevin J. Savoy, CPA, CISA, CISSP, CGMA, MBA