



DEPARTMENT OF FORENSIC SCIENCE

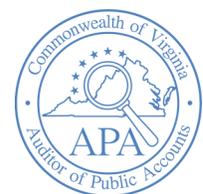
INTERNAL CONTROL QUESTIONNAIRE REVIEW RESULTS AS OF JULY 2025

Auditor of Public Accounts

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Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

November 19, 2025

The Honorable Glenn Youngkin
Governor of Virginia

Joint Legislative Audit
and Review Commission

Linda Jackson
Director, Department of Forensic Science

INTERNAL CONTROL QUESTIONNAIRE REVIEW RESULTS

We have reviewed the Internal Control Questionnaire for the **Department of Forensic Science** (Forensic Science). We completed the review on July 22, 2025. The purpose of this review was to evaluate if the agency has developed adequate internal controls over significant organizational areas and activities and not to express an opinion on the effectiveness of internal controls. Management of Forensic Science is responsible for establishing and maintaining an effective control environment.

Review Process

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

We review the agency responses and supporting documentation to determine the nature, timing, and extent of additional procedures. The nature, timing, and extent of the procedures selected depend on our judgment in assessing the likelihood that the controls may fail to prevent and/or detect events that could prevent the achievement of the control objectives. The procedures performed target risks or business functions deemed significant and involve reviewing internal policies and procedures. Depending on the results of our initial procedures, we may perform additional procedures including reviewing evidence to ascertain that select transactions are executed in accordance with the policies and procedures and conducting inquiries with management. The "Review Procedures" section below details the procedures performed for Forensic Science. The results of this review will be included within our risk analysis process for the upcoming year in determining which agencies we will audit.

Review Procedures

We evaluated the agency's corrective action for the 2022 internal control questionnaire review findings as well as the findings in the report titled [Cycled Agency Capital Assets Review Report on Audit for the Year Ended June 30, 2020](#). The agency has taken adequate corrective action with respect to findings reported in the prior review and audits that are not repeated in the "Review Results" section below.

We reviewed a selection of system and transaction reconciliations in order to gain assurance that the statewide accounting system contains accurate data. The definitive source for internal control in the Commonwealth is the Agency Risk Management and Internal Control Standards (ARMICS) issued by the Department of Accounts (Accounts); therefore, we also included a review of ARMICS. The level of ARMICS review performed was based on judgment and the risk assessment for Forensic Science. Further, we evaluated Forensic Science's process of completing and submitting attachments to Accounts.

We reviewed the Internal Control Questionnaire and supporting documentation detailing policies and procedures. As a result of our review, we performed additional procedures over the following areas: payroll and human resources; expenses; capital assets; and information technology and security. These procedures included validating the existence of certain transactions; observing controls to determine if the controls are effectively designed and implemented; reviewing transactions for compliance with internal and Commonwealth policies and procedures; and conducting further review over management's risk assessment process.

As a result of these procedures, we noted areas that require management's attention. These areas are detailed in the "Review Results" section below.

Review Results

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

- **Repeat (First Reported in 2022)** – Forensic Science does not have audit logs for three of its four sensitive systems. In addition, Forensic Science does not review the audit logs for the one sensitive system for which audit logs are available as required by the Commonwealth's Information Security Standard, SEC530 (Security Standard). Forensic Science should investigate procurement of a system that meets its audit logging and monitoring requirements. Additionally, Forensic Science should review the audit logs for the one sensitive system for which audit logs are available.
- **Repeat (First Reported in 2020)** – Forensic Science did not record asset additions timely. For one out of two (50%) equipment asset additions reviewed, Forensic Science entered the asset into the Commonwealth's capital asset system 34 days after the acquisition date, which resulted in the asset being recorded in the incorrect fiscal year. Forensic Science should

record all capital assets timely in accordance with Commonwealth Accounting Policies and Procedures (CAPP) Manual Topic 30205.

- **Partial Repeat (First Reported in 2020)** – Forensic Science did not ensure completion of physical inventories. Forensic Science did not update asset records in the Commonwealth’s capital asset system timely after the most recent physical inventory. Forensic Science also did not provide investigation documentation over missing assets. Forensic Science should document and perform a physical asset inventory count at least once every two years to ensure proper safeguarding of assets including investigating missing assets and ensure the accuracy of the Commonwealth’s capital asset system data in accordance with CAPP Manual Topic 30505.
- Forensic Science does not have a formal change management process as required by the Security Standard. Forensic Science should create a formal change management process document to outline the roles and change management responsibilities between its vendor and Forensic Science.
- Forensic Science does not maintain a complete information technology (IT) Disaster Recovery Plan. In addition, Forensic Science does not maintain System Security Plans that are signed by the Agency Head or Information Security Officer. Forensic Science should ensure the IT Disaster Recovery Plan is complete and the Agency Head or Information Security Officer signs the System Security Plans. In addition, Forensic Science should annually review each document as required by the Security Standard.
- Forensic Science did not enter construction in progress (CIP) entries timely at fiscal year-end into the Commonwealth’s capital asset system, which resulted in Forensic Science recording CIP entries in the incorrect fiscal year. Management should enter CIP entries timely in accordance with CAPP Manual Topic 30905.
- Forensic Science has formal, documented policies and procedures over many of its significant business processes. However, during our review, we identified multiple critical business areas where Forensic Science should develop, review, or improve policies and procedures to maintain an effective control environment. Topic 20905 and other sections of the CAPP Manual require each agency to “publish its own policies and procedures documents, approved in writing by agency management.” Management should ensure detailed policies and procedures exist for all critical business areas.
- Forensic Science did not have documentation of a preparer and approver signature and date for the financial system reconciliations reviewed in accordance with CAPP Manual Topic 20905. As a result, Forensic Science did not have documentation to show it performed all levels of the reconciliation process prior to the monthly certification to Department of Accounts. Management should maintain the appropriate level of documentation to ensure

the reconciliations are accurate and timely and someone other than the preparer has performed an appropriate review.

We discussed these matters with management on July 22, 2025. Management's response to the findings identified in our review is included in the section titled "Agency Response." We did not validate management's response and, accordingly, cannot take a position on whether it adequately addresses the issues in this report.

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

Sincerely,

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

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COMMONWEALTH of VIRGINIA

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January 15, 2026

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

Dear Ms. Henshaw,

This letter is in response to the results of the Internal Control Questionnaire Review performed by your agency. The Department of Forensic Science (DFS) agrees with the review results and is taking the following actions to ensure that adequate internal controls are in place and that we are following all Commonwealth policies and procedures.

- **Repeat – Audit Logging and Monitoring** – DFS agrees that three sensitive systems do not have audit logging and we do not have a current VITA approved exception. DFS has actively worked to resolve this issue and accepts the associated risk until a solution can be implemented. DFS will request an exception approval from VITA. DFS also agrees that audit logs for a sensitive system were not reviewed. DFS is actively developing a work plan to engage with system data owners and develop parameters for what items should be reviewed and what would represent inappropriate or unusual activity.
- **Repeat – Record Assets Timely** – DFS agrees that some new assets were not recorded in the Fixed Asset Account and Control System (FAACS) within 30 days, which is the expected timeframe for recording new assets. DFS previously implemented corrective action, which we believe has corrected the issue of untimely recording of assets except in unusual circumstances. Going forward, DFS will document the reason any asset was not recorded within 30 days.
- **Partial Repeat – Complete Physical Inventories** – DFS agrees that additional improvement is needed in conducting and documenting the physical inventory of fixed assets. DFS is currently working on updating the procedures for conducting and documenting the completion of fixed asset inventories.
- **IT Change Management** – DFS agrees with this finding and is currently working on implementing a formal change management process.
- **Information Technology (IT) Disaster Recovery Plan** – DFS agrees that the IT Disaster Recovery Plan (IT DRP) did not reference the Business Impact Analysis (BIA) documents. DFS has updated the IT DRP to reference the BIA for this information.

DFS agrees that the functions in the BIA are not specifically tied to the COOP plan Mission Essential Functions (MEF), which causes the appearance of inconsistencies between the documents. DFS plans to clarify this during the upcoming update to these documents.

DFS agrees that neither the Agency Head nor the Information Security Officer have signed the System Security Plans. DFS is currently working on adding these documents to our Quality Management System (QMS), which will automatically record electronic approvals of these documents in addition to recording the dates updated and approved. The QMS also requires annual review and approval of all controlled documents, which will assist the agency in meeting the annual review requirements.

- **Record Construction In Progress (CIP) Timely** – DFS agrees that the June 2024 CIP was not entered timely; however, the internal controls in place identified the missed entry and resulted in accurate inclusion in the Commonwealth’s financial statements. DFS has already taken corrective action to ensure timely entry of all assets, including CIP, particularly at year end when there is a shorter amount of time to identify and record these items in the applicable systems.
- **Policies and Procedures for Significant Business Processes** – DFS agrees with APA’s list of policies and procedures that need to be developed, reviewed, and/or improved. DFS is currently working on bringing all the policies and procedures identified by APA into compliance with CAPP Manual requirements.
- **Financial System Reconciliations** – DFS agrees that we did not have adequate documentation of preparer and approver signatures and dates for our reconciliation of agency records to Cardinal Financials. DFS is currently working on this policy and procedure and finalizing proper documentation to comply with DOA reconciliation requirements.

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

Sincerely,



Linda C. Jackson
Director