



VIRGINIA EMPLOYMENT COMMISSION

REPORT ON AUDIT FOR THE YEAR ENDED JUNE 30, 2022

Auditor of Public Accounts
Staci A. Henshaw, CPA

www.apa.virginia.gov

(804) 225-3350



AUDIT SUMMARY

Our audit of the Virginia Employment Commission (Commission) for the fiscal year ended June 30, 2022, found:

- proper recording and reporting of all transactions, in all material respects, in the Commonwealth's accounting and financial reporting system; the Commission's benefits, tax, and financial systems; and the supplemental information and attachments submitted to the Department of Accounts;
- eight findings involving internal control and its operation necessary to bring to management's attention, including one that we consider to be a material weakness; and
- seven of these findings represent instances of noncompliance with applicable laws and regulations or other matters that are required to be reported; and
- adequate corrective action with respect to audit findings reported in the prior year that are not referenced in this report.

Since the prior year, the Commission has made efforts to address issues from the fiscal year 2021 audit. With the onset of the COVID-19 public health emergency in March 2020, the Commission struggled to implement new unemployment-related benefit programs due to a lack of resources available for processing and adjudicating claims; however, as these programs have ended, the Commission has decreased the backlog of both claims and adjudications and continues to work to alleviate any remaining backlogs. During our current audit, we identified internal control and compliance findings that we believe continue to be either directly, or indirectly, related to this lack of resources available for processing and adjudicating unemployment claims. Further, the Commission's implementation of a new benefits system in November 2021 caused additional delays in claims processing, payment, and adjudication and errors in reporting.

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INTERNAL CONTROL AND COMPLIANCE FINDINGS AND RECOMMENDATIONS

Comply with Federal Requirements for Review of the Tax Performance System

Type: Internal Control and Compliance

Severity: Material Weakness

Repeat: Partial (first issued in fiscal year 2021)

The Commission did not comply with U.S. Department of Labor (Labor) Tax Performance System (TPS) review requirements. The TPS review is a quality assurance review that provides information on a state's compliance with Labor guidelines. The Commission did not follow TPS review requirements in the following areas:

- The Commission did not complete a sampling review for five of six (83%) areas requiring an annual review.
- The reviewer did not complete and/or retain the required checklist for three of 18 (17%) samples selected for review.
- The reviewer's "pass" decision was not reasonable for seven of 18 (39%) samples reviewed related to the benefit charging function.

Title 20 U.S. Code of Federal Regulations (CFR) § 602 requires states to operate a program to assess their Unemployment Insurance (UI) tax and benefit programs and includes specific procedures for the program. TPS provides a cost-effective means to assess the major internal UI tax functions and operations. The TPS review assists state administrators in improving their UI programs by providing objective information on the quality of existing revenue operations. TPS also serves to help Labor carry out its oversight, technical assistance, and policy development responsibilities. One of the primary goals of the system is to achieve continuous improvement of overall performance quality.

Not performing the required reviews increases the risk that the Commission's tax system is not properly calculating employer tax rates. System errors could lead to employers paying less than required causing an unnecessary burden on the trust fund, or paying more than required, causing unnecessary burdens on employers and the need for the Commission to calculate and issue refunds. The lack of adherence to the review requirements was due to a new employee in this area who the Quality Assurance Manager had not yet fully trained.

The Commission should ensure staff follow proper procedures for completion of the TPS report and required system reviews. Employees responsible for TPS reviews should have a comprehensive knowledge of the UI tax system, skills in planning and conducting systems reviews, and the ability to communicate effectively through presentation of findings and recommendations to line staff and management. The Quality Assurance Manager should ensure that the employee responsible for preparation of the TPS report receives the necessary training to fully understand the requirements of the annual review.

Submit Required Reports Timely

Type: Internal Control and Compliance

Severity: Significant Deficiency

Repeat: Yes (first issued fiscal year 2020)

The Commission did not submit monthly and quarterly Employment and Training Administration (ETA) Reports timely. There were multiple instances where the Commission did not submit reports by the required deadlines, including:

- Submitting one of twelve (8%) Unemployment Insurance Financial Transaction Summary (ETA 2112) reports seven days late;
- Submitting one of four (25%) Statement of Expenditures and Financial Adjustments of Federal Funds for Unemployment Compensation for Federal Employees and Ex-Service Members (ETA 191) reports 13 days late;
- Submitting one of four (25%) Overpayment Detection and Recovery Activities (ETA 227) reports 76 days late;
- Submitting one of four (25%) Quarterly Narrative Progress Reports (ETA 9178) four days late;
- Submitting one of twelve (8%) Time Lapse of All First Payments Except Workshare (ETA 9050) reports five days late;
- Not submitting one of four (25%) Reemployment Services and Eligibility Assessment Workload (ETA 9128) reports; and
- Not submitting four of four (100%) Reemployment Services and Eligibility Assessment Outcomes (ETA 9129) reports.

Labor Handbook 401 requires specific filing dates for all reports. These reports provide information to Labor to measure the performance and effectiveness of various benefit programs. According to the grant agreement between the Commission and Labor, the Commission should submit its required reports to Labor in a timely manner and in accordance with Labor Handbook 401. Not submitting reports timely may cause delays in funding from Labor or suspension of funds needed for ongoing Commission operations. In addition, continued delays could result in additional federal oversight.

The implementation of the new benefits system affected the Commission's ability to submit required ETA reports timely. Specifically, the Commission encountered errors when submitting several reports containing data from the internal benefits system, which the Commission was unable to resolve. Further, there are no specific policies and procedures outlining guidance for submission of specific reports. The Commission has continued to work with the system contractor to resolve any existing errors in order to successfully submit required federal reports. For reports not impacted by the internal

benefits system implementation, management did not provide proper oversight to ensure timely filings due to competing work priorities.

We encourage the Commission to continue working with the contractor to resolve any data issues in the benefits system. Also, management should exercise adequate oversight to ensure staff file all reports by the required due date. The Commission should also update internal policies and procedures for each required report to provide clear guidance for report submission and consequences for late filing.

Submit Accurate Special Reports to Department of Labor

Type: Internal Control and Compliance

Severity: Significant Deficiency

Repeat: No

The Commission did not accurately report activity on the Quarterly Unemployment Insurance Above-Base Report (ETA 2208A Report) for one of two (50%) quarters tested. The June 2022 quarterly report included amounts that were not in agreement with supporting documentation.

Labor Handbook 336 requires that data reported must fairly and accurately represent the utilization of staff years and be traceable to supporting documentation. This special report provides information to Labor on the number of staff years worked and paid for various UI program categories to use in determining above-base entitlements. According to the grant agreement between the Commission and Labor, the Commission should submit its required reports to Labor in accordance with Labor Handbook 336. Submitting reports with inaccurate information may cause an incorrect determination of entitlements above employee base pay. The employee responsible for preparing the ETA 2208A Report identified typographical errors after submission of the report; however, the employee did not notify management of the errors. The employee incorrectly decided to revise and resubmit the report, without management's knowledge, based on the premise that the next quarterly report would reflect accurate year-to-date activity, resolving the error from the prior period.

The Commission should properly train all employees responsible for report preparation. In addition, the Commission should update its policies and procedures to ensure employees notify management if they discover an error to determine if corrected reports require an updated submission.

Upgrade End-of-Life Technology

Type: Internal Control and Compliance

Severity: Significant Deficiency

Repeat: No

The Commission uses end-of-life technology on one of its information technology (IT) systems that processes mission-essential data without an approved exception. We communicated the control weakness to management in a separate document marked Freedom of Information Act Exempt (FOIAE) under § 2.2-3705.2 of the Code of Virginia, due to it containing descriptions of security mechanisms.

The Commonwealth's Information Security Standard, SEC 501 (Security Standard), prohibits agencies from using software that is end-of-life and the vendor no longer supports to reduce unnecessary risk to the confidentiality, integrity, and availability of the Commission's information systems and data. If the Commission is not able to update its software to a supported version due to compatibility or other operational issues, the Security Standard requires the Agency Head to submit an exception request for approval to the Commonwealth's Chief Information Security Officer (*Security Standard, Sections: SI-2-COV Flaw Remediation; SA-22 Unsupported System Components; 1.5 Exceptions to Security Requirements*).

The Commission began efforts to migrate to a new environment in June 2020; however, due to Virginia Information Technologies Agency (VITA) supplier and infrastructure issues, the Commission abandoned the project and delayed upgrading its end-of-life technology. As of June 2022, the Commission began new efforts to migrate to a different infrastructure, which will allow the Commission to upgrade its end-of-life technology.

The Commission should upgrade its systems running outdated and unsupported software. Additionally, while upgrade efforts are ongoing, the Commission should submit and receive an approved exception that includes a description of compensating controls that will reduce the software vulnerability risk. The exception request should also include the Commission's future plans to upgrade the systems running outdated and unsupported software. Upgrading systems from end-of-life software will increase the Commission's security posture and help protect the confidentiality, integrity, and availability of sensitive and mission-critical data.

Improve Database Security

Type: Internal Control and Compliance

Severity: Significant Deficiency

Repeat: No

The Commission does not secure the database that supports its internal benefits system in accordance with its internal policies, the Security Standard, and industry best practices. We communicated four control weaknesses to management in a separate document marked FOIAE under § 2.2-3705.2 of the Code of Virginia due to it containing descriptions of security mechanisms.

The Commission's policies, the Security Standard, and industry best practices require the Commission to implement certain controls to reduce unnecessary risk to data confidentiality, integrity, and availability in systems processing or storing sensitive information. The Commission's dedication of resources to other higher priorities and lack of certain control processes caused the weaknesses to occur.

The Commission should allocate the necessary resources to ensure database configurations, controls, and processes align with the requirements in its policies, the Security Standard, and industry best practices. Improving security of the database will help maintain the confidentiality, integrity, and availability of the Commission's sensitive data.

Properly Update and Review System Access

Type: Internal Control and Compliance

Severity: Significant Deficiency

Repeat: No

The Commission's system access controls are not adequate to ensure compliance with the Commission's policies and the Security Standard. The Commission did not remove terminated employee system access timely, maintain proper documentation for new users, or perform an annual review of all user access, as follows:

- The Commission did not terminate system access to the financial management system for one of four (25%) employees until 54 days after termination.
- The Commission did not terminate system access to the benefits system for eight of 25 (32%) employees until three to ten days after termination.
- The Commission did not maintain proper documentation to support the approval of new user access roles in the benefits system for six of 40 (15%) employees.
- The Commission performed an annual system access review for the new benefits system which has over 4,500 users across the benefits, tax, and appeals modules. However, the Commission only reviewed benefits user roles and, as a result, excluded over half of the system's users from the review.

The Commission's Access Control Policies and Procedures, Section A – Account Management (AC-2), subsection 11c, states that the system owner should deactivate user accounts for terminated employees within 24 hours of notification of the employee's separation from the agency. In addition, subsection 5b states that the system owner must maintain documented access approvals. Further, the Security Standard, Section PS-4, states an organization must disable information system access within 24 hours of employee separation and terminate any authenticators or credentials associated with the individual. Finally, the Security Standard, Section AC-6, requires agencies to perform annual reviews of privileges assigned to all users to validate the need for such privileges.

The lack of proper internal controls over system access increases the risk that terminated employees may retain unauthorized access to internal systems and sensitive information. In addition, for new or existing users the Commission could grant or maintain access that is inappropriate or unnecessary based on job responsibilities.

Factors contributing to the untimely system access terminations and new access approval deficiencies include a lack of communication between supervisors and system administrators and the decentralized nature of access controls across the Commission's systems. Supervisors, as well as system owners and contractor designees, are not always following internal policies and procedures related to notification of the need for access removals, timely removal of access, and maintenance of approval documentation. In addition, we determined that the Commission performed an access review during

the fiscal year when it transitioned users of the previous benefits system to the new system; however, the Commission did not perform a review for users already active in the new system. This review did not occur as the agency had not yet implemented a replacement access management application. The Commission is currently working to establish procedures over this application.

The Commission should deactivate terminated employees' system access timely, in accordance with the Security Standard and the Commission's policies and procedures. In addition, the Commission should maintain documentation related to access approvals and modifications. Also, the Commission should perform and document a review of access for all systems' user accounts at least annually. Finally, the Commission should update its internal Access Control Policies and Procedures to reflect all access control requirements and processes.

Notify Finance of System Adjustments Affecting Benefit Payments

Type: Internal Control

Severity: Deficiency

Repeat: No

The UI division did not adequately communicate system adjustment changes programmed into the new benefits system to the Finance department (Finance). As a result, Finance did not process payments for some benefit payments from the correct fund, resulting in a \$5.5 million underpayment from the UI Trust Fund and related overpayment from two federal pandemic funds.

The Commonwealth Accounting Policies and Procedures (CAPP) Manual Topic 20905 requires agencies to prepare reconciliations to ensure accuracy and uniformity in financial reporting. The objectives of reconciliations include the need to ensure that transactions reflect correct data, including monetary amounts and proper classification. Agency management is responsible for instituting internal control over the recording of financial transactions that provides reasonable assurance regarding the reliability of those records. Reliability of financial records means that management can reasonably make several assertions as to the completeness and accuracy of the financial records.

During implementation of the new benefits system, UI personnel determined that certain payments the Commission originally paid through the old benefits system did not transfer properly to the new system or the Commission initially processed the payment from an incorrect fund. The Commission programmed the new benefits system to make automatic adjustments to correct the issues; however, the Daily Benefit Payment report that the UI division sent to Finance did not include these payment changes so that Finance could adjust the financial system. This report design resulted in the Commission processing payments to claimants from federal pandemic funds that the Commission should have paid from the State UI Trust Fund.

UI should work with the benefits system vendor to update the daily report it provides to Finance to include non-cash adjustments between funds in addition to actual cash payments from funds. Finance should implement a process to review the reports and post any needed adjustments to the financial system to ensure the benefits and financial systems agree.

Comply with Employment Eligibility Requirements

Type: Internal Control and Compliance

Severity: Deficiency

Repeat: Yes (first issued in fiscal year 2019)

Prior Title: Properly Complete the Employment Eligibility Form

The Commission's Human Resources Department (Human Resources) did not comply with federal requirements to complete the Employment Eligibility Verification form (Form I-9). In addition, Human Resources did not create a case in the Employment Eligibility Verification system (E-Verify) within three business days of employment. In our review of 40 employees, we found:

- The Commission did not retain Form I-9 and related documentation for one (3%) employee;
- Three (8%) employees did not sign Form I-9 on the first day of employment; and
- The Commission did not create E-Verify cases within three business days of the employee's start date for ten (25%) employees.

The Immigration Reform and Control Act of 1986 requires that employers complete Form I-9 to verify both identity and employment eligibility for all employees. The U.S. Citizenship and Immigration Services sets forth federal requirements for completing Form I-9 in the Handbook for Employers M-274 (Handbook). Chapter 3 of the Handbook requires the employee to complete and sign Section 1 of Form I-9 by the first date of employment. The E-Verify User Manual M-775, Chapter 1, Section 1.5 requires the employer to create a case for each newly hired employee no later than the third business day after he or she starts work for pay. Additionally, § 40.1-11.2 of the Code of Virginia requires all agencies to use the E-Verify program for each newly hired employee who is to perform work within the Commonwealth. Noncompliance with federal regulations related to employment verification could result in civil and/or criminal penalties and debarment from government contracts.

These instances resulted from an increased volume of new hires, a shortage of trained Human Resources staff, and a lack of supervisory oversight. The Commission should properly train employees tasked with completing Form I-9 and E-Verify procedures to ensure they are familiar with the Commission's processes for on-boarding employees. In addition, the Commission should ensure these individuals are also aware of all requirements to complete these forms and procedures accurately and timely.



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

December 15, 2022

The Honorable Glenn Youngkin
Governor of Virginia

Joint Legislative Audit
and Review Commission

We have audited the financial records, operations, and federal compliance of the **Virginia Employment Commission** (Commission) including federal programs for the year ended June 30, 2022. We conducted this 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, in support of the Commonwealth's Annual Comprehensive Financial Report and Single Audit. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Our audit's primary objectives were to evaluate the accuracy of the Commission's financial transactions as reported in the Annual Comprehensive Financial Report for the Commonwealth of Virginia and test federal compliance in support of the Commonwealth's Single Audit for the year ended June 30, 2022. In support of these objectives, we evaluated the accuracy of recorded financial transactions in the Commonwealth's accounting and financial reporting system, the Commission's financial systems, and supplemental information and attachments submitted to the Department of Accounts (Accounts); reviewed the adequacy of the Commission's internal control; tested for compliance with applicable laws, regulations, contracts, and grant agreements; and reviewed corrective actions with respect to audit findings and recommendations from prior year reports.

Audit Scope and Methodology

Commission management has responsibility for establishing and maintaining internal control and complying with applicable laws, regulations, contracts, and grant agreements. Internal control is a process designed to provide reasonable, but not absolute, assurance regarding the reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws, regulations, contracts, and grant agreements.

We gained an understanding of the overall internal controls, both automated and manual, sufficient to plan the audit. We considered materiality and risk in determining the nature and extent of our audit procedures. Our review encompassed controls over the Unemployment Insurance federal grant program, the Coronavirus Relief Fund and Coronavirus State and Local Fiscal Recovery grants as they relate to unemployment programs, and the following significant cycles, classes of transactions, and account balances.

- Unemployment insurance federal grant revenues and expenses
- Accounts payable
- Payroll expenses
- Appropriations
- Cash receipting and collections of accounts receivable
- Information system security

We performed audit tests to determine whether the Commission's controls were adequate, had been placed in operation, and were being followed. Our audit also included tests of compliance with provisions of applicable laws, regulations, contracts, and grant agreements. Our audit procedures included inquiries of appropriate personnel, inspection of documents, records, and contracts, and observation of the Commission's operations. We performed analytical procedures, including budgetary and trend analyses, and tested details of transactions to achieve our audit objectives.

A nonstatistical sampling approach was used. Our samples were designed to support conclusions about our audit objectives. An appropriate sampling methodology was used to ensure the samples selected were representative of the population and provided sufficient, appropriate evidence. We identified specific attributes for testing each of the samples and, when appropriate, we projected our results to the population.

Our consideration of internal control over financial reporting and federal compliance (internal control) was for the limited purpose described in the section "Audit Objectives" and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the section titled "Internal Control and Compliance Findings and Recommendations," we identified certain deficiencies in internal control that we consider to be material weaknesses or significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements or noncompliance on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements or material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected and corrected on a timely basis. We consider the deficiency titled "Comply with Federal Requirements for Review of the Tax Performance System," which is described in the section titled "Internal Control and Compliance Findings and Recommendations," to be a material weakness.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies titled “Submit Required Reports Timely”, “Submit Accurate Special Reports to Department of Labor,” “Upgrade End-of-Life Technology,” “Improve Database Security,” and “Properly Update and Review System Access,” which are described in the section titled “Internal Control and Compliance Findings and Recommendations” to be significant deficiencies.

In addition to the significant deficiencies, we detected two deficiencies in internal control that are not significant to the Commonwealth’s Annual Comprehensive Financial Report and Single Audit but are of sufficient importance to warrant the attention of those charged with governance. We consider the findings titled “Notify Finance of System Adjustments Affecting Benefit Payments” and “Comply with Employment Eligibility Requirements,” which are described in the section “Internal Control and Compliance Findings and Recommendations,” to be deficiencies.

Conclusions

We found that the Commission properly stated, in all material respects, the amounts recorded and reported in the Commonwealth’s accounting and financial reporting system, the Commission’s financial systems, and supplemental information and attachments submitted to the Department of Accounts.

We noted certain matters involving internal control and its operation and compliance with applicable laws, regulations, contracts, and grant agreements that require management’s attention and corrective action. These matters are described in the section titled “Internal Control and Compliance Findings and Recommendations.”

The Commission has taken adequate corrective action with respect to audit findings and recommendations reported in the prior year that are not repeated in this letter.

Since the findings noted above include those that have been identified as material weaknesses or significant deficiencies, they will be reported as such in the “Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with Government Auditing Standards” and the “Independent Auditor’s Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance,” which are included in the Commonwealth of Virginia’s Single Audit Report for the year ended June 30, 2022. The Single Audit Report will be available at www.apa.virginia.gov in February 2023.

Exit Conference and Report Distribution

In lieu of an exit conference, management was provided a copy of this report for review. Government Auditing Standards require the auditor to perform limited procedures on the Commission’s response to the findings identified in our audit, which is included in the accompanying section titled

“Agency Response.” The Commission’s response was not subjected to the other auditing procedures applied in the audit and, accordingly, we express no opinion on the response.

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.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

DGS/clj



COMMONWEALTH of VIRGINIA
Virginia Employment Commission

Carrie Roth
Commissioner
Advisor to the Governor for Strategic Initiatives

Post Office Box 26441
Richmond, VA 23261-6441

February 8, 2023

Ms. Staci Henshaw
Auditor of Public Accounts
Post Office Box 1295
Richmond, Virginia 23218

Dear Ms. ~~Henshaw~~: *Staci*

Thank you for the opportunity to review your Audit Report on the Virginia Employment Commission (VEC) for the year ended June 30, 2022. The findings and recommendations are given the highest level of consideration as we continue to strengthen internal control processes and procedures. We concur with the findings, and we are developing detailed corrective action plans to address the concerns identified during the audit. I am pleased to report that many of our corrective actions have already been implemented as described below.

Comply with Federal Requirement for Review of the Tax Performance System (TPS)

The Quality Control (QC) Manager developed a work plan for the required reviews. A backup to the TPS analyst position was added to the QC Unit in February 2023, and the QC manager is working with both positions to ensure proper training is provided, policies and procedures are updated, and reviews are conducted uniformly and timely.

Submit Required Reports Timely

EIA Management has developed a reporting schedule outlining the frequency, responsible party, and due date of all required reports. This is a collaborative effort across several business units; therefore, policies and procedures have been updated and communicated to all users to ensure compliance.

Submit Accurate Special Reports to U.S. Department of Labor

The Director of Finance has provided additional training to staff and is performing a detailed review of all reports to ensure accuracy.

Upgrade End-of-Life Technology

IT Management has purchased direct support from the product provider and will receive all security patches for the end-of-life technology through the end of calendar year 2023 when

the Virginia Information Technology Agency (VITA) infrastructure initiative is expected to be finalized.

Improve Database Security

IT Management is working to upgrade database security. IT Management is also developing a process to monitor the internal system databases to ensure alignment with baseline configurations, Center for Internet Security (CIS) benchmarks and the Commonwealth's Information Security Standard SEC501.

Properly Update and Review System Access

UI Management is in the process of developing a benefit system report to be used by the system owner to review and update current staff access and to evaluate new user access levels. Finance Management has also strengthened existing processes especially for removing terminated employees' access from the internal financial system.

Notify Finance of System Adjustments Affecting Benefit Payments

Finance will receive daily reports from the UI Division which will reflect non-cash adjustments between funds. Finance will use these reports to properly record necessary adjustments.

Comply with Employment Eligibility Requirements

Human Resource Management redefined the onboarding procedure which now starts the I-9 process at the time of employment acceptance. Along with the employment offer/acceptance letter, new hires are receiving the Employment Eligibility Verification Form and are encouraged to complete the Form on the first day of employment and no later than within 72 hours of the employment start date. In addition, management is holding new hire orientation on the first day of employment to ensure all other required forms are completed.

We appreciate the professionalism of your staff in the performance of the VEC Audit. We are confident our actions to address the concerns identified during the audit will further support our goal toward becoming the best-in-class Employment Commission in the nation.

Please let us know if you have any questions.

Sincerely,



Carrie Roth

VIRGINIA EMPLOYMENT COMMISSION

As of June 30, 2022

Carrie Roth
Commissioner

Jeffrey Ryan
Chief Deputy Commissioner

William Walton
Deputy Commissioner for Unemployment Insurance

Jason Brown
Deputy Commissioner for Workforce Services

Dave Portner
Deputy Commissioner/Chief Information Officer

Angela Wright
Director of Finance